



**Metropolitan Water  
Reclamation District  
of Greater Chicago**

# **2026 Budget**

**EXECUTIVE DIRECTOR'S RECOMMENDATIONS**  
OCTOBER 21, 2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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of Greater Chicago  
Illinois**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morrell*

**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, 2025. 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

# 2026 Budget

## Executive Director's Recommendations

October 21, 2025

### Officers

**John P. Murray**

Acting Executive Director

**Pinakin Desai**

Acting Director of Maintenance & Operations

**Allison Fore**

Public & Intergovernmental Affairs Officer

**Sean T. Kelly**

Director of Information Technology

**Thaddeus J. Kosowski**

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**Beth McElroy Kirkwood**  
Commissioner



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**Sharon Waller**  
Commissioner

For additional copies of this document, contact:

Irene Green, Budget Officer

100 East Erie Street, Chicago, IL 60611-3154

[www.mwrd.org](http://www.mwrd.org)

# Metropolitan Water Reclamation District of Greater Chicago



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

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### **Origin and History**

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

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

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

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

### **Mission and Responsibilities**

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

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

### **Services**

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

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

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

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

### **Facilities**

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

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

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

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

The District controls 76.1 miles of navigable waterways, which are part of the inland waterway system connecting the Great Lakes with the Gulf of Mexico. It also owns and operates 34 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

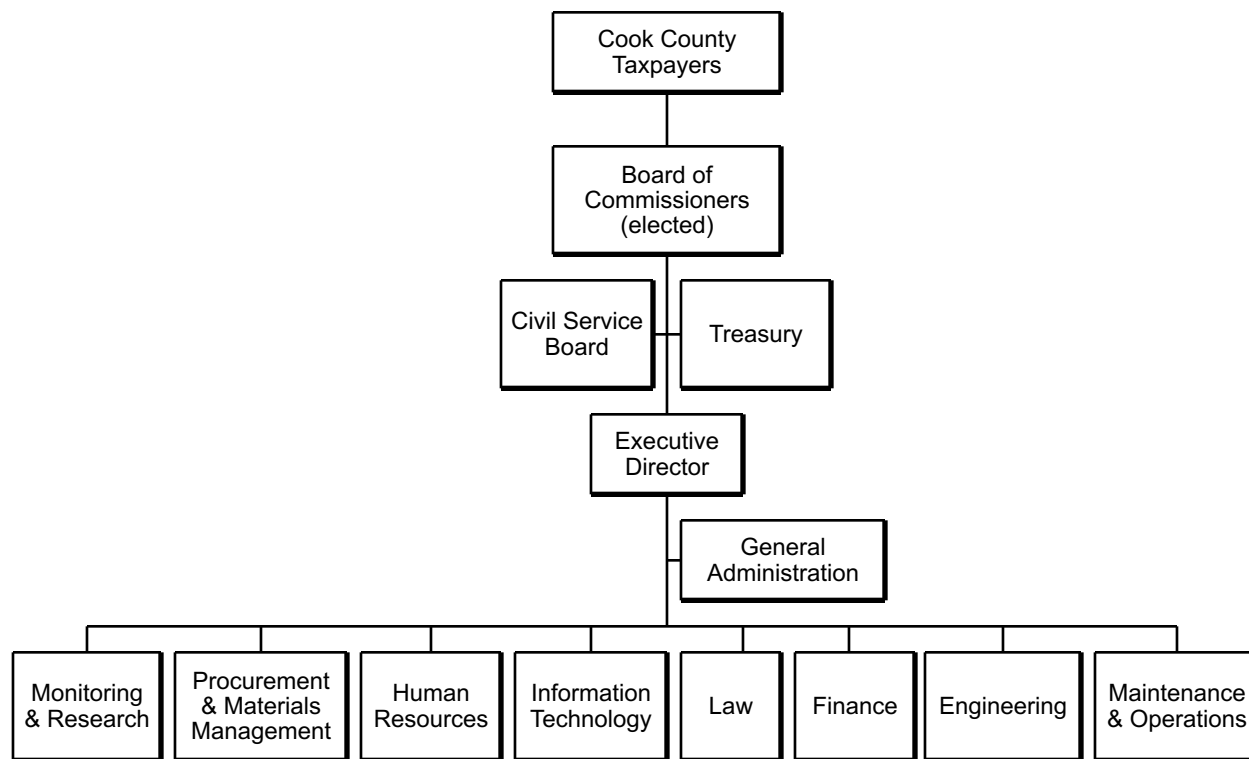
The District is governed by a nine-member Board of Commissioners (Board). Commissioners are elected at large and serve on a salaried basis. Three Commissioners are elected every two years for six-year terms. Biannually, the Board elects from its membership a President, Vice President, and Chairman of 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, and Public Affairs Sections 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 2026.
- 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		
2024	2025	2026
FTE	FTE	FTE
Count	Count	Count
Actual	Budgeted	Proposed

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

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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 2026 Budget. It includes the following:

- In the *Budget Message*, the Executive Director discusses his 2026 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 21, 2025

Honorable Ladies and Gentlemen:

I am pleased to present the 2026 Executive Director's Budget Recommendations for the Metropolitan Water Reclamation District of Greater Chicago (District). The 2026 Budget is a \$1.8 billion spending plan that invests in public infrastructure and considers the long-term environmental and financial implications of permit compliance. The District continues to maintain an aggressive Capital Improvement Program that addresses infrastructure needs and optimizes the life cycle of critical assets. Additionally, the District remains committed to providing advance funding to the MWRD Retirement Fund. The 2026 Budget includes an anticipated \$10.0 million transfer from the 2024 Property Tax Levy Adjustment to maintain the Retirement Fund's funded ratio.

**Operating Budget**

The 2026 Corporate Fund Budget is \$530.8 million, an increase of \$7.1 million from the 2025 Adjusted Budget. Year-over-year increases to the Corporate Fund Budget are attributable primarily to increases in labor and health care costs, biosolids disposal, and a one-time computerized maintenance management system implementation cost. Looking ahead to 2026, as economic conditions stabilize, the District will continue to take a measured approach to managing the District's financial obligations.

The District serves 129 communities covering nearly all of Cook County, treating an average of 1.2 billion gallons of water each day, with a total treatment capacity of 2.0 billion gallons per day at seven water reclamation plants (WRPs). The District controls 76.1 miles of navigable waterways and owns and operates 34 stormwater detention reservoirs to provide regional flood protection. The District continues the decades long tradition of outstanding permit compliance as recognized by the National Association of Clean Water Agencies. The goal remains 100 percent permit compliance with National Pollutant Discharge Elimination System permits at all seven WRPs. Additionally, the District is an industry and community leader, benefiting residents through innovative and future-focused programs.

The Maintenance & Operations Department maintains and operates the District's facilities and has a 2026 Budget of \$301.7 million. The department's budget continues to address supply chain disruptions, competitive labor markets, and increases in the biosolids program. The District also continues to address future regulatory permit requirements that will impact future operating costs and is actively looking into optimal solutions for phosphorus removal at the WRPs as required by National Pollutant Discharge Elimination System permits. The Kirie and O'Brien WRPs will have phosphorus limits in 2026 and 2027, respectively, and the Egan and Hanover Park WRPs by 2031 at the earliest. The Stickney and Calumet WRPs became subject to a phosphorus limit in 2021 and 2024, respectively.



*Employees from the Monitoring & Research Department perform monthly pressure differential monitoring at the Egan Water Reclamation Plant that serves 185,213 residents in a 44-square-mile-area in northern Cook County and has been in operation since 1975.*



From 2021 to 2023, the District's positive Corporate Fund results were driven by Personal Property Replacement Tax (PPRT) over-performance. As anticipated in the 2025 Budget, PPRT disbursements continue to decline, resulting in spending of budgetary reserves. The use of budgetary reserves is projected for the 2026 Budget until these disbursements are normalized in 2027.

## Capital Budget

The District's 2026 Capital Improvement Program (CIP) modernizes aging infrastructure, prepares for changing effluent permit conditions, and addresses stormwater management capital projects. The 2026 Capital Improvement Program Budget is \$826.8 million and includes a \$325.0 million project to build a modern battery at the O'Brien WRP that will allow for biological phosphorus removal. While this project is included in the 2026 budget, the facility will be built from 2026-2030. Of the total budget, 63.6 percent is dedicated to projects at the seven WRPs, including phosphorus removal modifications, dewatering facility replacement, raw sewage discharge pipe modifications, and other projects necessary to rehabilitate century-old facilities. In addition to work at the WRPs, the 2026 CIP includes \$43.5 million, or 5.3 percent, for two intercepting sewer rehabilitation projects.

Long-range capital planning is critical to ensuring that the District continues to improve efficiency and protect the water environment while remaining affordable for the taxpayer. In addition to grant funding, the District utilizes State Revolving Fund loans, general obligation bonds, and pay-as-you-go funding to maximize taxpayer value. Recognizing the need to invest in modernizing aging infrastructure, the District will allocate \$9.7 million in PPRT revenue to the Construction Fund in 2026 and \$10.0 million each year from 2027-2030, enhancing the CIP funding mix. The 2026 funding ratio is 76.1 percent general obligation bonds, 13.7 percent pay-as-you-go financing, 6.5 percent State Revolving Fund loans, and 3.7 percent grants and reimbursements.

## Stormwater Management

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

The District partners with communities to build capital improvement and green infrastructure projects that address regional and local flooding issues and manages a flood-prone property acquisition program that removes homes built in the floodplain. To date, the District has advanced over 265 stormwater management projects.



*The second phase of the Robbins Heritage Park and Midlothian Creek Restoration project is approaching completion. Located near 137th Street and Kedzie Avenue, it includes a stormwater park, a pond, and conveyance improvements. The project is designed to mitigate flood damage for approximately 100 homes, businesses, and other structures in the surrounding area.*

The District actively pursues federal and state grants to fund regional and local flood control projects. In 2025, the District expects to receive a total of \$13.3 million in Stormwater Fund grants and reimbursements, including \$1.0 million through the Illinois Environmental Protection Agency for the Flood Control Project on Midlothian Creek in Robbins, and \$0.5 million as reimbursement from the Army Corps of Engineers for the District's work on the design and construction of the Lyons Levee.

Partnering with Cook County, a total of up to \$18.0 million in American Rescue Plan Act funding to address localized flooding will be received over four years, including an estimated \$8.6 million in 2025 and \$5.6 million in 2026. Additional grants are also being pursued for the Suburban Green Schoolyard pilots and other flood mitigation projects.

The 2026 Budget continues the District's commitment to reduce flooding. The 2026 Stormwater Management Fund Budget is \$82.0 million to further our investment in flood control projects and support of local stormwater issues. The 2026 Property Tax Levy is \$70.5 million.

## 2021-2025 Strategic Plan

The District's annual budget preparation process continues to rely on Strategic Plan principles of Engagement, Collaboration, Equity, Innovation, and Resilience to inform development of strategies, initiatives, and funding priorities. The 2021-2025 Strategic Plan concluded its fourth year in June 2025 and is approximately 90 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 fourth year include:

- Completed the Energy Neutrality Plan which incorporated a full review of optimization measures, renewable energy generation, greenhouse gas reduction goals, environmental justice, regulatory impacts, and other future considerations;
- Reduced the frequency of combined sewer overflows into Addison Creek by completing the connection of a diversion sewer from the Westchester Pumping Station to the Roosevelt Road leg of the Tunnel and Reservoir Plan;
- Optimized the operations of the phosphorus removal at the Stickney WRP to ensure effluent phosphorus limits are consistently met;
- Launched the Small Business Enterprise Program following a comprehensive review of contract engagement, policies, and procedures;
- Implemented Questica by Euna Solutions, Inc. cloud-based budget system which includes capital, operating, and personnel budget modules, as well as internal and external dashboarding on financial and non-financial data with key performance indicators ([mwr.org/what-we-do/budget](https://mwr.org/what-we-do/budget));
- Launched a new employee intranet portal which provides added opportunity for collaboration between employees and enhances the ability to communicate and engage all staff;
- Launched the Information Technology Department Innovation Program which creates a framework for exploring emerging computing technologies that reduce cost, enhance process efficiency, and support community engagement;
- Developed a public-facing Stormwater Planning Hub as a dynamic web portal, featuring a GIS story map, mapping applications, and stormwater planning data.



*In Western Springs' Springdale Park, the MWRD is helping fund construction on a supplemental storm sewer system and storage basin that is expected to mitigate flooding in the area through the MWRD's Stormwater Partnership Program. The project benefits approximately 20 homes and two local roads by providing adequate drainage to depressional areas of the neighborhood and detention for excess stormwater runoff.*

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 ([mwr.org/what-we-do/strategic-plan](https://mwr.org/what-we-do/strategic-plan)). At the end of August 2025, staff participated in a current state assessment and completed an analysis of the District's strengths, weaknesses, opportunities, and threats to help identify potential priority areas for the new 2026-2030 Strategic Plan.

## Financial Summary

The District continues to maintain a AAA bond rating from Fitch Ratings, a AA+ bond rating from Standard & Poor's Global Ratings, and a 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 funded ratio of the District's Retirement Fund continues to be a strength of the financial portfolio, while pension obligations, cost increases to employee and retiree health benefits, and regulatory requirements are significant factors in the District's five-year outlook.

The 2026 Budget increased by \$77.9 million from the 2025 Adjusted Budget and is attributed to a \$82.0 million increase in the Capital Improvement Program due to the timing of project awards scheduled for 2026 operational needs.

The District's tax levy and appropriation for the 2026 Budget, compared to the 2025 Budget as Adjusted is:

	<u>2026</u>	<u>2025 Adjusted</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Total Tax Levy \$	758,668,255	\$ 723,426,385	\$ 35,241,870	4.87%
Aggregate Levy \$	411,923,200	\$ 399,442,700	\$ 12,480,500	3.12%
 Total Appropriation \$	 1,772,472,300	 \$ 1,694,607,674	 \$ 77,864,626	 4.59%

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

## Conclusion

Using the current 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 2026 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,



John P. Murray, Acting Executive Director



*Allium plants are part of a thriving habitat for bees and other pollinators in the Kathleen Therese Meany Presidential Garden at the Stickney Water Reclamation Plant.*



## 2021-2025 STRATEGIC PLAN

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

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

The entire 2021-2025 Strategic Plan is available at [mwrdd.org/what-we-do/strategic-plan](http://mwrdd.org/what-we-do/strategic-plan).

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

### Strategic Planning Process

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

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

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

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

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



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



*Before: Space to Grow: Grissom Elementary School, Chicago*



*After: Space to Grow: Grissom Elementary School, Chicago. It was estimated that the project would entirely eliminate runoff volume and remove nearly all pollutants from the water for over 99% of all storms.*

## 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

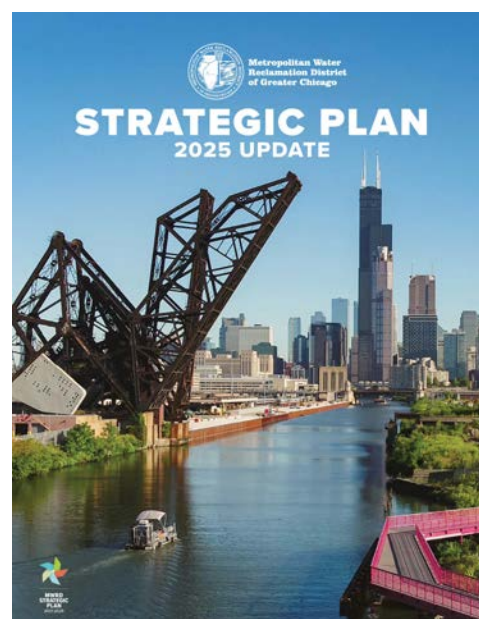


## Annual Strategic Plan Update

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



The 2021-2025 Strategic Plan concluded its fourth year in June 2025 and was approximately 90 percent completed as of July 2025. Accomplishments to date include:

**Completed the MWRD Energy Neutrality Plan** which incorporated a full review of optimization measures, renewable energy generation, greenhouse gas reduction goals, environmental justice, regulatory impacts, and other future considerations. Some recommendations naturally align with projects already included in the Capital Improvement Program, and the others will be carefully evaluated and thoughtfully integrated over the coming years to ensure they support the MWRD's core responsibilities.



**Reduced the frequency of combined sewer overflows into Addison Creek by completing the connection of a diversion sewer from the Westchester Pumping Station to the Roosevelt Road leg of the Tunnel and Reservoir Plan (TARP) on May 9, 2025.** Originally constructed in 1951, the Westchester Pumping Station no longer needs to pump combined sewer overflows into Addison Creek during wet weather events.

**Optimized the operations of the Phosphorus ("P") removal at the SWRP to ensure effluent P limits are consistently met.** The Stickney Ostara facility produced 300 tons in 2024 and has produced 227 net tons in 2025 (through June 2025).

**Developed a public-facing Stormwater Planning Hub as a dynamic web portal, featuring a GIS story map, mapping applications, and stormwater planning data.** A "Stormwater 101" story map provides historical context, information on the causes of flooding, and promotes shared responsibilities. A Public Project and Data Explorer Mapping Application showcases the MWRD's Stormwater capital projects, with a new Data Request Form to support consulting engineers and officials seeking reports or plans. The program will launch in late 2025.

**Developed the MWRD Small Business Enterprise (SBE) Program following a comprehensive review of contract engagement, policies, and procedures.** In looking historically at the MWRD's commitment to widen contract opportunities and level the playing field in the local economy, we developed a framework that identifies gaps and opportunities in our contracting priorities to deliver a robust SBE contracting program. The new SBE Program strengthens the MWRD by including best practices for outreach and engagement, contract participation, training and support, as well as the achievement of measurable outcomes to meet its goals and mission. The program will launch in 2026.



**Launched a new employee intranet portal.** The more modern intranet portal provides added opportunity for collaboration between employees and enhances the MWRD's ability to communicate with and engage all staff. The portal includes a bulletin board that highlights events, benefits, MWRD news and other items of interest to employees. It also offers employees quick access to documents, including shared documents for collaboration, forms, and computer applications such as the transfer portal, time and attendance system, benefits portal, and training platform.

**Launched the Information Technology Department Innovation Program.** The program seeks to create a framework for exploring emerging computing technologies that reduce cost, enhance process efficiency, and support community engagement. It also encourages external and cross-departmental collaboration and will use proof-of-concept methods to further enhance current and future business needs at the MWRD.

**More information on the MWRD Strategic Plan can be found at <https://mwrdd.org/what-we-do/strategic-plan>.**



## District-Wide Performance Indicators from the Strategic Plan

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

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

# Success Measures



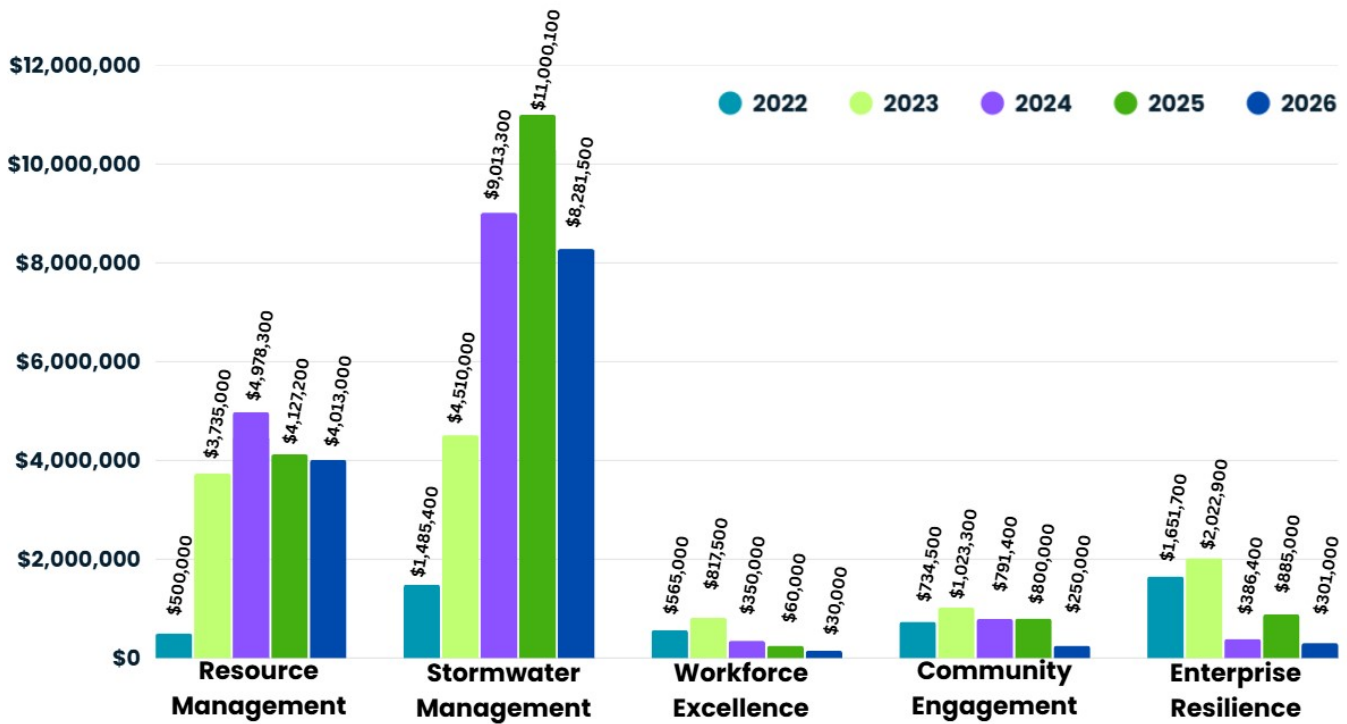
Using the budget process to guide District-wide priorities, the MWRD includes projects directly related to the Strategic Plan in the budget. The 2021-2025 Strategic Plan concluded its fourth year in June 2025 and was approximately 90 percent completed as of July 2025. At the end of August 2025, staff participated in a current state assessment and completed an analysis of the District's strengths, weaknesses, opportunities, and threats to help identify potential priority areas for the new 2026-2030 Strategic Plan.

There are many initiatives that are underway or have been completed that support the Strategic Plan's goals and strategies. Furthermore, numerous strategies, particularly related to Workforce Excellence and Community Engagement, are in the implementation phase or being completed by District staff and do not require additional budgetary resources.

The graph below shows the funding included for new Strategic Plan initiatives each year since the plan was adopted in 2022 to illustrate how the District's investments in projects support our goals and enhance long-term strategic planning. In 2026, \$4.6 million is allocated to projects tied to new Strategic Plan initiatives in the Corporate Fund. Additionally, \$8.3 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 2026. Funds for projects not started have been carried forward to the next year. Stormwater Management funding includes new projects that support the Strategic Plan.

## Budget Message / Highlights

### Budget Overview

The 2026 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.

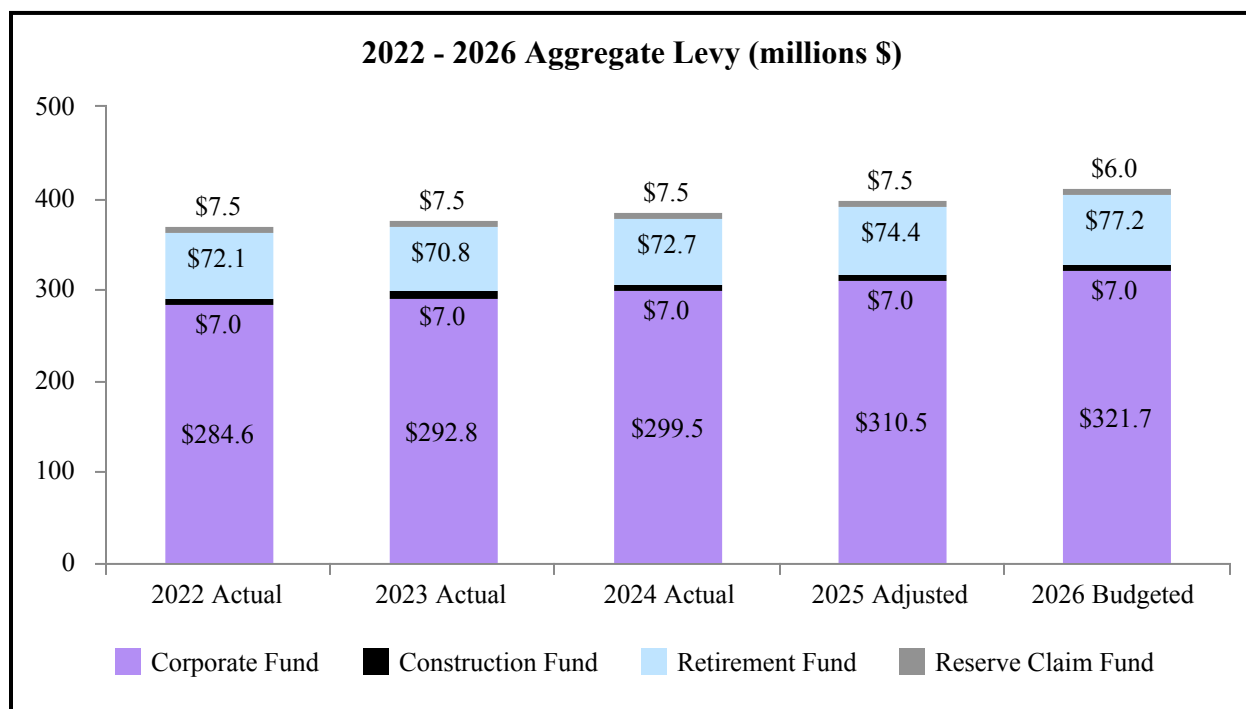
The District's 2026 Capital Improvement Program invests in modernizing aging infrastructure and prepares the District for updated phosphorus permit limits. Building on the 2025 Capital Improvement Program, the District continues an aggressive approach, prioritizing projects that will be affected by changing permit conditions and environmental impacts. Over the next five years, the District plans to invest \$378.5 million in modernization efforts across four water reclamation plants that will implement phosphorus removal and recovery efforts. The District will also invest \$43.5 million in two intercepting sewer rehabilitation projects.

To address regional and localized flooding, the District expects to receive \$29.4 million in federal grant and reimbursement funding in 2025 and 2026, while Personal Property Replacement Tax (PPRT) disbursements from the State of Illinois allow the District to allocate some funding to the Construction Fund to finance smaller capital projects on a pay-as-you-go basis.

Growth in the Corporate Fund Budget from 2021 to 2026 is primarily attributable to inflationary growth and operational demands. The 2026 Corporate Fund Budget is \$530.8 million, an increase of \$7.1 million, or 1.4 percent, from the 2025 Adjusted Budget. Supply chain disruptions, labor costs, and statutory changes have all impacted cost estimates for the District's 2026 Budget.

The District will continue to commit to fully funding the MWRD Retirement Fund by transferring \$10.0 million from the 2024 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 2026.

Development of the 2026 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 \$411.9 million, a 3.1 percent increase from the 2025 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 2026 tax levy required to finance the 2026 Budget is \$758.7 million, an increase of \$35.2 million, or 4.9 percent, from the 2025 Adjusted Budget. The Stormwater Management Fund levy has an increase of \$8.0 million, or 12.8 percent, from the 2025 Adjusted Budget and there is an increase of \$14.8 million, or 5.6 percent, in the Bond Redemption & Interest Fund. Among the funds subject to the Property Tax Extension Limitation law, the Corporate Fund levy has an increase of \$11.2 million, or 3.6 percent, and the Retirement Fund levy has an increase of \$2.8 million, or 3.8 percent. The Reserve Claim Fund levy has a decrease of \$1.5 million, or 20.0 percent, while the Construction Fund levy remains flat at \$7.0 million.

The overall tax rate for 2026, based on the most recent Equalized Assessed Valuation (EAV), is estimated to be 34.47 cents per \$100 of assessed valuation. The allowance for loss in collection of property taxes is budgeted at 3.5 percent, no change from 2025. The budgeted loss will be maintained at this level, based on trends in the required refunds of prior property tax payments.

Overall appropriations for 2026 total \$1.8 billion, an increase of \$77.9 million, or 4.6 percent, from the 2025 Adjusted Budget. There is an increase of \$156.5 million planned in the Capital Improvements Bond Fund, which is appropriated on an obligation basis and based on project schedules. The Corporate Fund will increase by \$7.1 million, or 1.4 percent. There will be a decrease of \$10.1 million in the Construction Fund, the Reserve Claim Fund will decrease by \$5.3 million, and the Stormwater Management Fund will decrease by \$52.7 million. The Bond Redemption & Interest Fund will increase by \$0.3 million. The Retirement Fund appropriation will decrease by \$18.0 million and includes an anticipated \$10.0 million transfer from the 2024 Property Tax Levy Adjustment Public Act 102-0519. Explanations of these changes are provided in the detailed Fund summaries.

<b><u>Levies</u></b>	<b>2026</b>	<b>2025 Adjusted</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 11,165,200	3.6 %
Construction Fund	7,000,000	7,000,000	—	— %
Stormwater Management Fund	70,500,000	62,500,000	8,000,000	12.8 %
Retirement Fund	77,214,000	74,398,700	2,815,300	3.8 %
Reserve Claim Fund	6,000,000	7,500,000	(1,500,000)	(20.0)%
Bond Redemption & Interest Fund	276,245,055	261,483,685	14,761,370	5.6 %
<b>TOTAL</b>	<b>\$ 758,668,255</b>	<b>\$ 723,426,385</b>	<b>\$ 35,241,870</b>	<b>4.9 %</b>
<b><u>Appropriations</u></b>	<b>2026</b>	<b>2025 Adjusted</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 7,125,500	1.4 %
Construction Fund	73,017,600	83,143,600	(10,126,000)	(12.2)%
Capital Improvements Bond Fund	689,527,900	532,997,200	156,530,700	29.4 %
Stormwater Management Fund	82,036,500	134,723,100	(52,686,600)	(39.1)%
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)%
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)%
Bond Redemption & Interest Fund	248,020,300	247,726,274	294,026	0.1 %
<b>TOTAL</b>	<b>\$ 1,772,472,300</b>	<b>\$ 1,694,607,674</b>	<b>\$ 77,864,626</b>	<b>4.6 %</b>

Comparisons of the estimated taxes paid by the owner of a home with a market value of \$100,000 for 2026 as budgeted, and 2025 as adjusted for the 2024 EAV, are as follows:

	<b>2026 Budgeted</b>	<b>2025 Adjusted</b>	<b>Variance</b>	<b>Percent Change</b>
Estimated taxes for \$100,000 home	\$105.13	\$103.30	\$1.83	1.77%

### **Corporate Fund**

The Corporate Fund is the District's general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2026. The total appropriation for the Corporate Fund in 2026 is \$530.8 million, an increase of \$7.1 million, or 1.4 percent, from the 2025 Adjusted Budget.



## Budget Message / Highlights

The 2026 tax levy for the Corporate Fund is \$321.7 million, an increase of \$11.2 million, or 3.6 percent, compared to the 2025 Adjusted Budget. In 2026, property taxes, personal property replacement tax (PPRT), user charge revenues, land rentals, and TIF surplus distributions 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 2026 is 14.62 cents, an increase of 0.02 cents from the 2025 Adjusted Tax Rate. User charges, budgeted at \$38.0 million for 2026, 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 2026 Budget reflects current economic conditions and inflationary cost increases, reflecting positive investment returns as well as projected cost increases related to personnel, chemicals, and commodities. Chemical costs, in particular, have significantly increased year-over-year due to the implementation of more stringent permit requirements for the discharge of phosphorus.

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 34 stormwater detention reservoirs to provide regional flood protection.

The Tunnel and Reservoir Plan (TARP) Phase I was fully completed in 2006 and consists of 110.4 miles of deep rock tunnels designed to capture up to 2.3 billion gallons of the first flush of sewage contaminated stormwater from combined sewers that had previously flowed into the area waterways. TARP Phase II includes three storage reservoirs built at the end of the tunnels to provide an additional 15.0 billion gallons of capacity. These reservoirs are described below and additional information for the TARP system projects' status is on page [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 \$175.0 million annually in flood reduction benefits to residents in its service area.



*Excavation work progresses at the McCook Reservoir in the summer of 2025. When complete, the total storage capacity at the reservoir will be 10 billion gallons.*

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 2026, the District expects to collect and treat approximately 446.4 billion gallons of wastewater at our seven WRPs. These services will be performed in compliance with discharge permits issued by the Illinois Environmental Protection Agency, which regulates the quality of our effluent as it leaves our treatment plants. Our high level of compliance emphasizes our excellent performance. This is reflected in a 99.99 percent overall compliance with the National Pollutant Discharge Elimination System (NPDES) requirements in 2024. The goal remains 100 percent permit compliance with NPDES permits at all seven WRPs. See page [13](#) for Collection, Treatment, and Solids Utilization data.

*Budget Message / Highlights***Collection, Treatment, and Solids Utilization for the Maintenance & Operations Department**

	<b>2026 Budgeted</b>	<b>2025 Budgeted</b>	<b>2024 Actual</b>	<b>2025-2026 % Change</b>
Total cost of collection (millions)	\$69.3	\$71.7	\$68.3	(3.4)%
Total cost of treatment (millions)	\$113.6	\$103.5	\$95.3	9.8 %
Total cost of solids utilization (millions)	\$43.1	\$42.2	\$34.1	2.2 %
Number of full-time equivalent employees:				
Collection	270	270	246	— %
Treatment	375	372	378	0.8 %
Solids Utilization	40	40	40	— %

National Pollutant Discharge Elimination System design average and maximum flow (million gallons per day) level of treatment by water reclamation 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:**

Amount of wastewater collected and treated by water reclamation plant:

	<b>2026 Budgeted</b>	<b>2025 Budgeted</b>	<b>2024 Actual</b>	<b>2025-2026 % Change</b>
Stickney WRP (million gallons)	240,000	240,000	250,660	— %
Calumet WRP (million gallons)	100,000	100,000	89,139	— %
O'Brien WRP (million gallons)	79,000	79,000	78,715	— %
Kirie WRP (million gallons)	12,700	13,300	12,574	(4.5)%
Egan WRP (million gallons)	7,582	9,300	7,582	(18.5)%
Hanover Park WRP (million gallons)	3,950	3,950	2,570	— %
Fox River Water Reclamation District (contract agreement)	2,200	2,200	2,200	— %
Lemont WRP (million gallons)	1,000	1,000	983	— %

**Outputs:**

Dry tons of biosolids utilized by area:

	<b>2026 Budgeted</b>	<b>2025 Budgeted</b>	<b>2024 Actual</b>	<b>2025-2026 % Change</b>
North Service Area	1,000	1,000	1,054	— %
Calumet Service Area	24,500	24,500	22,556	— %
Stickney Service Area	94,500	87,500	75,777	8.0 %

**Outcomes:**

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

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Stickney WRP	100.00 %	100.00 %	100.00 %	100.00 %
Calumet WRP	99.91 %	99.91 %	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 2026 Budget for the Stormwater Management Fund is \$82.0 million, a decrease of \$52.7 million, or 39.1 percent, from the 2025 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 2026 is 3.2 cents, an increase of 0.26 cents from the 2025 Adjusted Tax Rate. An equity transfer to the Bond Redemption & Interest Fund is planned in the amount of \$9.7 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.



*Left and Right: The MWRD partnered with the Village of Willow Springs for construction of a series of green infrastructure improvements aimed at enhancing flood protection and sustainability. Located in the Willow Springs Municipal Center, the project included the installation of approximately 62,760 square feet of permeable pavers along Willow Boulevard and Market Street. These upgrades now provide an estimated 1,060,554 gallons of stormwater storage capacity, helping reduce the burden on the local sewer system and alleviate flooding in the area.*

The District has made significant investments in developing over 265 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 several regional stormwater projects throughout the county. In addition, there are dozens of active partnerships through intergovernmental agreements with local governmental organizations to address local flooding through the use of green and traditional gray infrastructure improvements, as well as through the acquisition of flood-prone residential structures.

The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and in 2024 secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. The District continues to aggressively seek grants to help fund stormwater projects.

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



## *Budget Message / Highlights*

### **Capital Improvement Program**

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

The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program (CIP). Capital projects involve the acquisition, improvement, replacement, remodeling, completing, altering, constructing, and enlarging of District facilities. Included are all fixtures which are permanently attached to and made a part of such structures and non-structural improvements. Beginning with the 2023 Budget, the District began including capital projects funded by the Stormwater Management Fund into the CIP total to more accurately reflect the District's overall Capital Improvement Program. The current CIP has a total estimated cost of \$1.7 billion, which includes 2026 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.



*A biogas combined heat and power system is being constructed at the Egan Water Reclamation Plant.*



*Steel spandrel beams are rehabilitated for the pump and blower house at the O'Brien Water Reclamation Plant.*

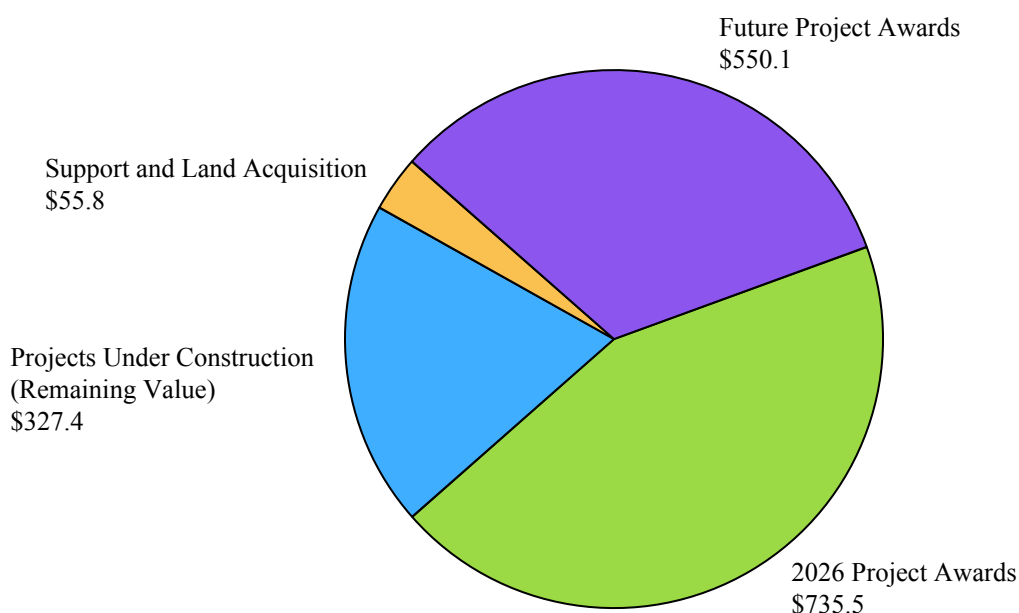
The Construction Fund is utilized as a pay-as-you-go capital rehabilitation and modernization program, primarily for projects at the water reclamation plants. Capital projects are financed by a tax levy or other funding sufficient to pay for project costs as they are constructed. As the District replaces, 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 2026 totals \$73.0 million, a decrease of \$10.1 million, or 12.2 percent, from the 2025 Adjusted Budget. Capital projects in the Construction Fund are primarily supported by property taxes, but will also be supported by a \$9.7 million allocation of PPRT in 2026. The 2026 tax levy planned for the Construction Fund is \$7.0 million, reflecting no change from the 2025 Adjusted Levy. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2026 award, can be found in the Capital Budget (Section [V](#)).

### **Capital Improvements Bond Fund**

The 2026 appropriation for the Capital Improvements Bond Fund is \$689.5 million, an increase of \$156.5 million, or 29.4 percent, from the 2025 Adjusted Budget. The increase in appropriation reflects the timing in the award of major projects. The 2026 appropriation includes construction costs for capital projects to be awarded in the amount of \$638.7 million, while the remaining \$50.8 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 2026 award can be found in the Capital Budget (Section [V](#)).

## *Budget Message / Highlights*

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### **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 2025 appropriation includes a \$21.6 million transfer of surplus revenue from the Corporate Fund and \$8.4 million from the 2023 Property Tax Levy Adjustment Public Act 102-0519, and the 2026 appropriation includes \$10.0 million from the 2024 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 56.0 percent, as of December 31, 2024. The District's Funding Policy Goal for the Retirement Fund is to be 100 percent funded by 2050.

The 2026 appropriation for the Retirement Fund is \$100.8 million, a decrease of \$18.0 million, or 15.1 percent, compared to the 2025 Adjusted Budget. The 2026 total tax support for the Retirement Fund is \$96.9 million, which is comprised of \$19.7 million from the District's Personal Property Replacement Tax allocation and a \$77.2 million property tax levy. The property tax levy of \$77.2 million is an increase of \$2.8 million, or 3.8 percent, compared to the 2025 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 funding policy included 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. Since the District has achieved its advanced funding goal of over 100 percent in 2025, no additional advance funding contributions are expected. Through December 31, 2025, \$167.4 million will have been contributed by the District to the OPEB Trust. The advance funding contribution for 2025 was \$5.0 million and there is no 2026 budgeted contribution. While authorized by statute, there is currently no legal requirement for the District to partially or fully fund the OPEB Trust. The actuarial accrued asset for OPEB was \$14.7 million as of December 31, 2024, 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.

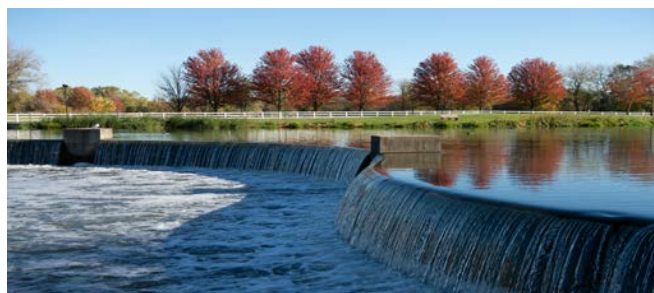
## Budget Message / Highlights

### 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 \$102.7 million.

The 2026 appropriation of \$48.3 million is a decrease of \$5.3 million, or 9.9 percent, from the 2025 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 decreased for this fund in 2026.

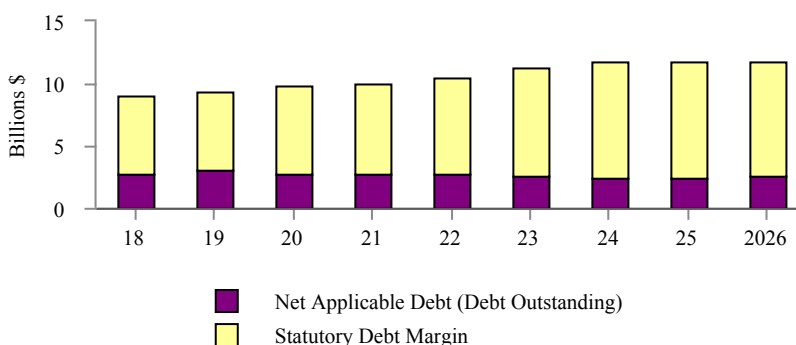


*One of five MWRD-built Sidestream Elevated Pool Aeration stations (SEPA), SEPA 4 is stationed in Worth within a 12.5-acre park that attracts many visitors for photo opportunities for weddings, proms, family reunions, and other gatherings. Three five-foot waterfalls add oxygen to 310 million gallons of water every day.*

### 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 2.2 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 2026 and approximately \$50.0 million annually from SRF loans for the next several years.

The 2026 appropriation for the Bond Redemption & Interest Fund totals \$248.0 million, an increase of \$0.3 million, or 0.1 percent, compared to the 2025 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 2018 through 2030 and one on page 502 that displays debt service from 2026 through retirement. The 2026 tax levy for this fund is \$276.2 million, an increase of \$14.8 million, or 5.6 percent, from the 2025 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 2024 EAV is \$205.4 billion, setting the District's statutory debt limit at \$11.8 billion. Outstanding debt applicable to the debt limit as of December 31, 2025, totals \$2.5 billion. The debt margin is \$9.3 billion. The 2026 debt service extension base limit is \$205.9 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.

<b>History of Legislative Amendments Limiting Borrowing Authority</b>	
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*

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### **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***

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### **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***

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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***

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### 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 2026, 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 41st consecutive year, the GFOA of the United States and Canada has presented the Distinguished Budget Presentation Award for the District's 2025 Annual Budget. The entire 2026 Budget is available at [mwr.org](http://mwr.org).

### Investment and Cash Management Policy

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

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

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



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

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

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

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

### **Investment Objectives**

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

### **Investment Accomplishments**

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

2016	\$ 5,892,000	2021	\$ 3,471,000
2017	8,555,000	2022	10,513,000
2018	14,829,000	2023	32,031,000
2019	17,844,000	2024	42,902,000
2020	7,941,000	2025	46,400,000 (Estimated)
		Total	\$ 190,378,000

### **Bonded Debt Policy**

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

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

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

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

### **Bonded Debt Objectives**

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

### **Bonded Debt Accomplishments**

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

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

## *Financial Policies, Objectives, and Accomplishments*

### Bond Rating History

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

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

### **Financial and Accounting Policies**

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

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

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

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

### **Financial and Accounting Objectives**

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

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

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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, 2024, and for the MWRD Retiree Health Care Trust for the year ended December 31, 2024. This is the 50th consecutive year and 18th consecutive year that the District has received these prestigious awards, respectively. The Annual Comprehensive Financial Reports are available at [mwrdd.org](http://mwrdd.org). The external audit of the District's 2024 financial statements, completed on May 9, 2025, includes an unmodified opinion. In 2025, the Internal Auditing Section completed 16 audits.

## ***Policy Development and The Budget Process***

### **Policy Development and the Budget Process**

Policy development for the District, performed on both the legislative and executive levels, 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***

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### **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:

Audit Committee	Biosolids Task Force	Board of Standardization
Injury Task Force	Inventory Review Board	Natural Gas Committee
Non-Core Business Project Committee	Operations Committee	Records Management 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 purposes. These subcommittees work independently and then report their recommendations to the committee of the whole.

### **The Budget Process and Budget Procedures**

The Budget & Management 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 2026-2030 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*

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

1. After the first quarter 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 May. 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 2026 BUDGET

Executive Director's Budget Recommendations

Submitted to Board of Commissioners ..... Tuesday, October 21, 2025

Committee on Budget and Employment Hearings at 1:00 P.M. .... Thursday, November 6, 2025  
(Friday, November 7, 2025, if necessary)

Committee on Budget and Employment Submits Tentative Budget  
to Board of Commissioners for Public Display ..... Thursday, November 20, 2025

Board of Commissioners Holds a Public Hearing  
on the Budget at 2:00 P.M. .... Thursday, December 4, 2025

Board of Commissioners Adopts the Budget ..... Thursday, December 11, 2025

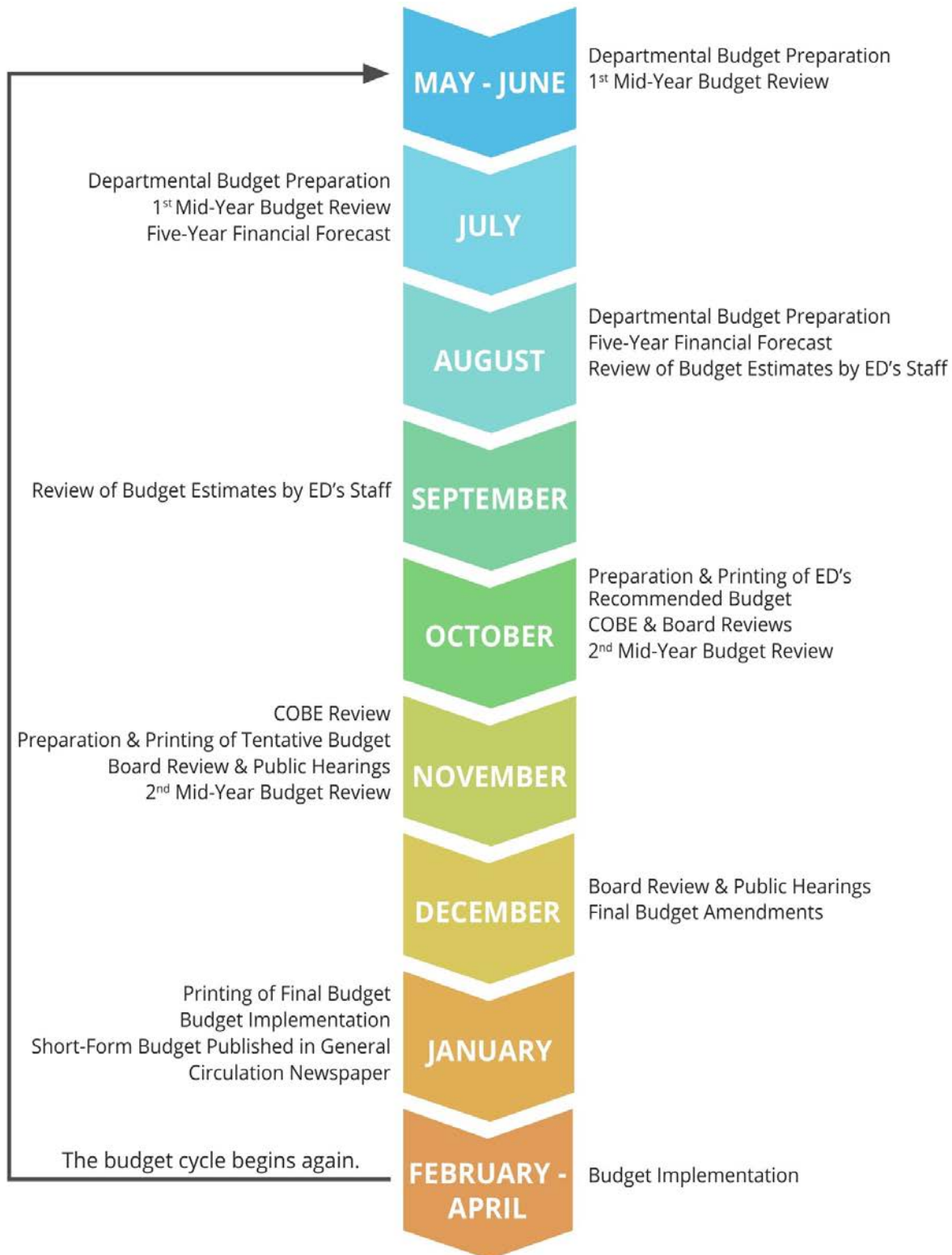
Board of Commissioners Amends the Adopted Budget ..... Thursday, December 18, 2025



*Left and Right: The MWRD's aquatic ecology crew tracks the abundance and diversity of fish populations in an electrofishing boat in the Cal-Sag Channel near SEPA station 3 in Blue Island.*

## BUDGET CYCLE FOR 2025 - 2026

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 O25-004**

**ANNUAL APPROPRIATION ORDINANCE OF THE  
METROPOLITAN WATER RECLAMATION DISTRICT  
OF GREATER CHICAGO  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026  
AND ENDING DECEMBER 31, 2026**

**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, 2026, and ending December 31, 2026.”

*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, 2026, and ending December 31, 2026.

*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 employees’ contributions to the Pension Fund along with 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 601010 “Salaries of Regular Employees” includes (1) the adjustment of salaries for employees eligible to receive step increases based on the prescribed standards of service and performance and (2) changes in Labor and Trades Wage Schedule Classifications as authorized by the Board of Commissioners. The amount set up under Account Number 601050 “Compensation Plan Adjustments” includes 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. The amount set up under Account Number 601060 “Compensation for Paid Overtime” includes payments for paid overtime.

(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 O25-004**

**ANNUAL APPROPRIATION ORDINANCE OF THE  
METROPOLITAN WATER RECLAMATION DISTRICT  
OF GREATER CHICAGO  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026  
AND ENDING DECEMBER 31, 2026  
(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 \$60,000.00 shall be signed by the President 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.

(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 2026 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 2026 and comparing it to previous years, this section also provides a projection of the future: the comprehensive Five-Year Financial Forecast for 2026 - 2030.

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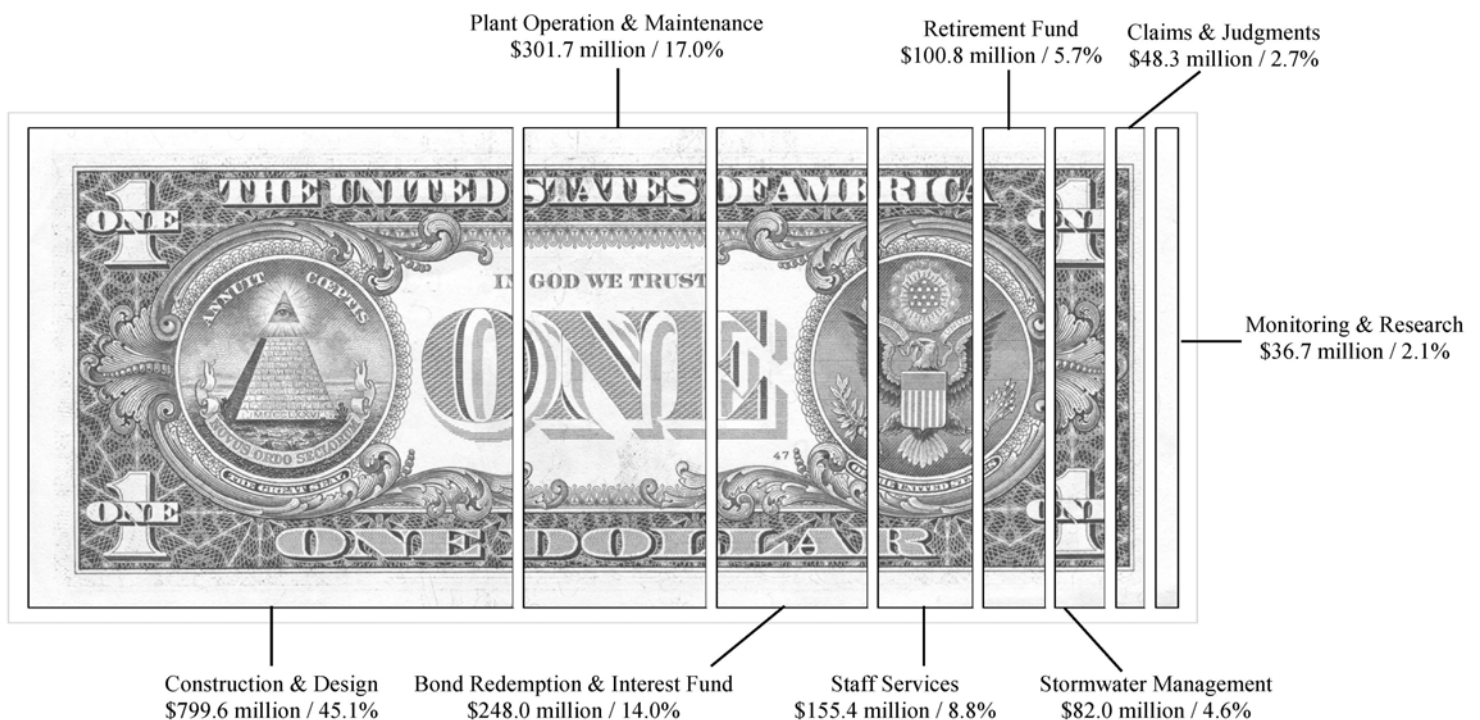


## WHERE THE MONEY COMES FROM: \$1,772.5 MILLION



\* \$529.5 of the \$578.9 Net Assets Appropriable detailed in the analysis on the following page will be appropriated as revenue for 2026.

## WHERE THE MONEY GOES: \$1,772.5 MILLION



**SUMMARY OF NET ASSETS APPROPRIABLE****at January 1, 2026**

(In Millions)

	FUND									
CURRENT ASSETS	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL		
Cash & Investments	\$ 159.9	\$ 446.0	\$ 57.5	\$ 16.5	\$ —	\$ 133.1	\$ 41.0	\$ 854.0		
Restricted Cash	—	—	—	—	—	—	—	—		
Deposit with Escrow Agent	—	—	—	—	—	—	—	—		
Taxes Receivable	299.7	—	6.8	60.3	71.8	252.3	7.2	698.1		
Prior Year Taxes Receivable	13.9	—	0.4	2.7	—	11.3	0.3	28.7		
Replacement Tax	—	—	—	—	—	—	—	—		
Grants	—	0.8	—	—	—	—	—	0.8		
State Revolving Fund										
Loans Receivable	—	14.0	—	—	—	—	—	14.0		
Total	\$ 473.5	\$ 460.8	\$ 64.7	\$ 79.5	\$ 71.8	\$ 396.7	\$ 48.6	\$ 1,595.6		
CURRENT LIABILITIES, DESIGNATIONS AND RESTRICTIONS										
Unpaid Bill and Contingent Liabilities	\$ 48.4	\$ 238.0	\$ 2.7	\$ 19.1	\$ —	\$ —	\$ 2.0	\$ 310.2		
Due to Working Cash Funds	293.5	—	6.7	59.4	—	—	—	359.5		
Liabilities for Restricted Assets	—	186.5	—	—	—	—	—	186.5		
Principal and Interest	—	—	—	—	—	160.5	—	160.5		
Total	\$ 341.9	\$ 424.5	\$ 9.3	\$ 78.5	\$ —	\$ 160.5	\$ 2.0	\$ 1,016.7		
*Net Assets Appropriate	\$ 131.6	\$ 36.2	\$ 55.4	\$ 1.0	\$ 71.8	\$ 236.2	\$ 46.6	\$ 578.9		
Budget Reserve	\$ (49.4)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (49.4)		
Budget Reserve for Transfer to the Retirement Fund	—	—	—	—	—	—	—	—		
Property Tax Levy Adjustment to Retirement Fund	(10.0)	—	—	—	10.0	—	—	—		
Net Assets Appropriated	\$ 72.2	\$ 36.2	\$ 55.4	\$ 1.0	\$ 81.8	\$ 236.2	\$ 46.6	\$ 529.5		
Equity Transfer for Stormwater Bond Payment	\$ —	\$ —	\$ —	\$ (9.7)	\$ —	\$ 9.7	\$ —	\$ —		
Equity Transfer to Stormwater Management Fund	\$ —	\$ (5.0)	\$ —	\$ 5.0	\$ —	\$ —	\$ —	\$ —		
Reimbursement for Labor Costs incurred on Capital Projects	\$ 5.0	\$ (5.0)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —		

\* 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, 2026.

Gross Corporate Fund .....	14.62 ¢
Construction Fund .....	0.32
Stormwater Management Fund .....	3.20
Retirement Fund .....	3.51
Reserve Claim Fund .....	0.27
Subtotal .....	<u>21.92 ¢</u>

### Bond Redemption & Interest Fund:

#### Capital Improvements Bonds - Series:

2016 Qualified Energy Conservation Limited Tax Series F .....	0.01 ¢
2009 Limited Tax Series .....	1.62
2016 Alternate Revenue Unlimited Tax Series E .....	0.17
2016 Unlimited Tax Series C .....	0.07
2016 Limited Tax Series D .....	0.13
2021 Limited Tax Series A .....	0.36
2021 Unlimited Tax Series B .....	0.07
2024 Limited Tax Series A .....	0.75
2024 Unlimited Tax Series B .....	0.04

#### State Revolving Fund Bonds - Series:

Various .....	4.51 ¢
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#### Refunding Bonds - Series:

2007 Unlimited Tax Series B .....	0.23 ¢
2007 Limited Tax Series C .....	0.26
2016 Unlimited Tax Series A .....	1.84
2016 Limited Tax Series B .....	0.27
2021 Limited Tax Series C .....	0.33
2021 Unlimited Tax Series D .....	0.07
2021 Unlimited Taxable Series E .....	0.41
2021 Alternate Revenue Unlimited Taxable Series F .....	0.04
2024 Limited Tax Series C .....	0.81
2024 Unlimited Tax Series D .....	0.45
2024 Alternate Revenue Unlimited Tax Series E .....	0.11
Subtotal Bond Redemption & Interest Fund .....	<u>12.55 ¢</u>

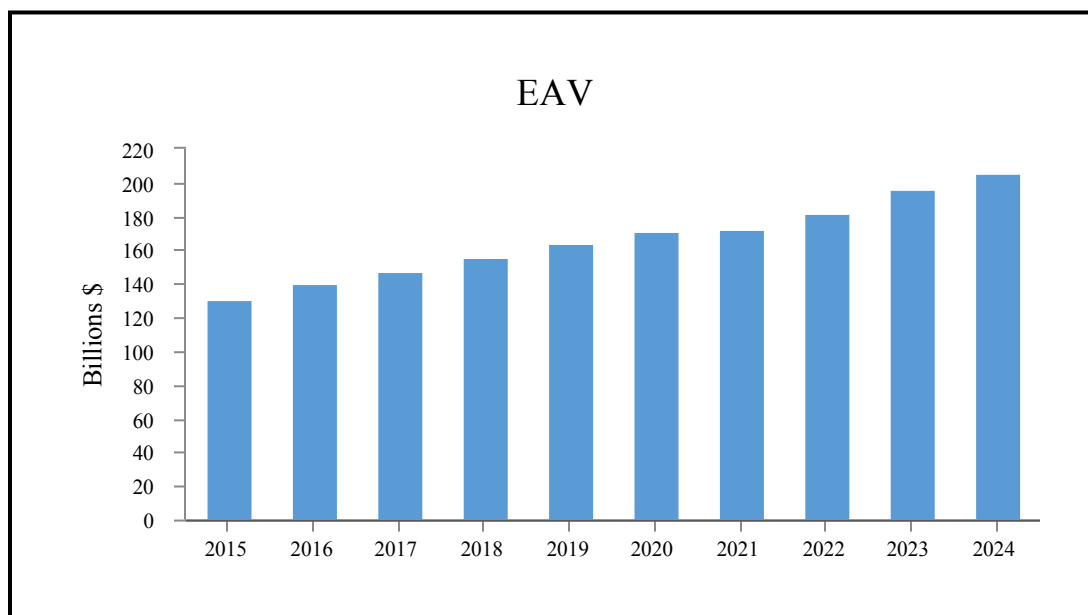
**TOTAL ESTIMATED TAX RATE - 2026 .....** **34.47 ¢**

## TAXABLE PROPERTY WITHIN THE DISTRICT (Equalized Assessed Valuation)

The equalized assessed valuation (EAV) of the Metropolitan Water Reclamation District increased 5.0 percent from 2023 to 2024, showing sustained growth for the eleventh 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.

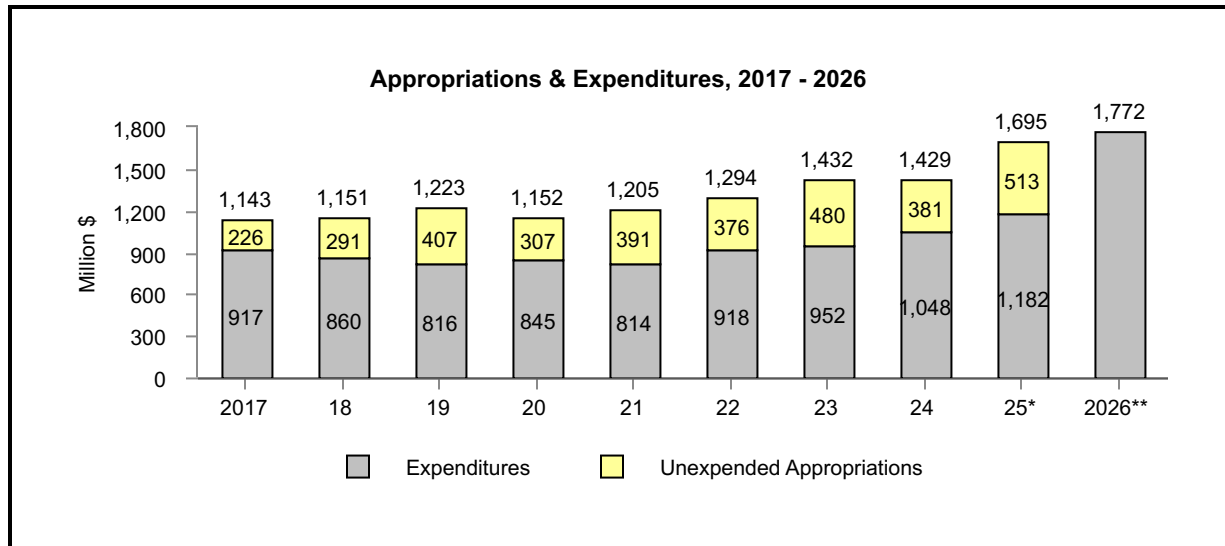
The equalized assessed valuation of real estate property is determined in Cook County based on market values of real estate, reduced by a classification factor determined by property use, and then multiplied by the State of Illinois equalization factor. The statutory objective is to value property at 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
2015	\$129.96 billion	\$344.38 million	\$130.30 billion
2016	140.40 billion	350.47 million	140.75 billion
2017	147.58 billion	362.43 million	147.95 billion
2018	155.39 billion	397.83 million	155.79 billion
2019	163.65 billion	407.72 million	164.05 billion
2020	170.46 billion	431.03 million	170.89 billion
2021	172.31 billion	430.15 million	172.74 billion
2022	181.14 billion	500.29 million	181.64 billion
2023	195.15 billion	533.51 million	195.69 billion
2024	breakdown is pending		205.45 billion

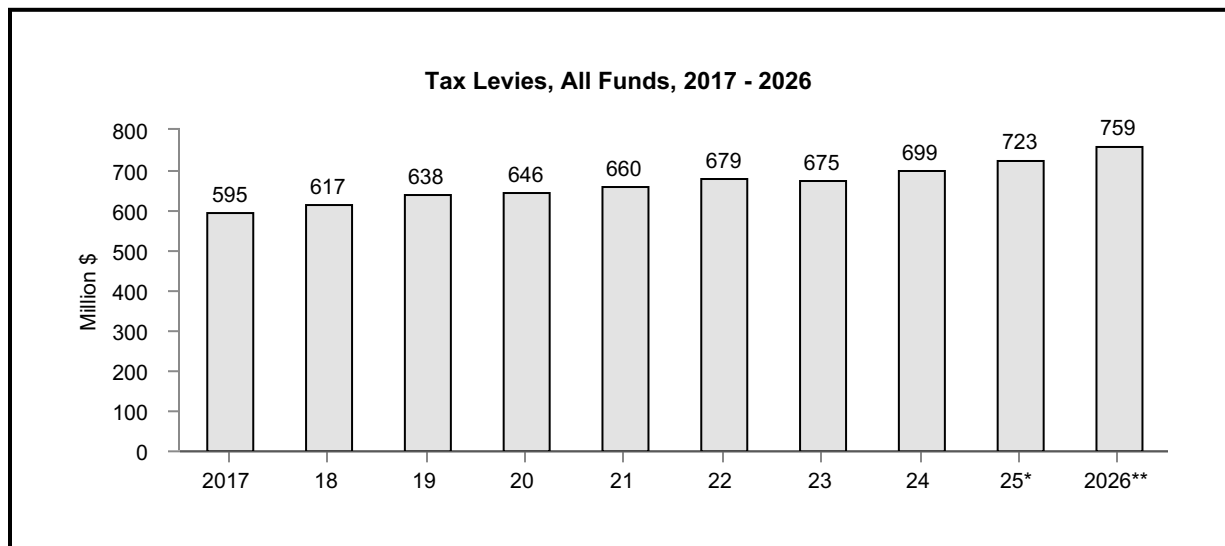




\*Adjusted

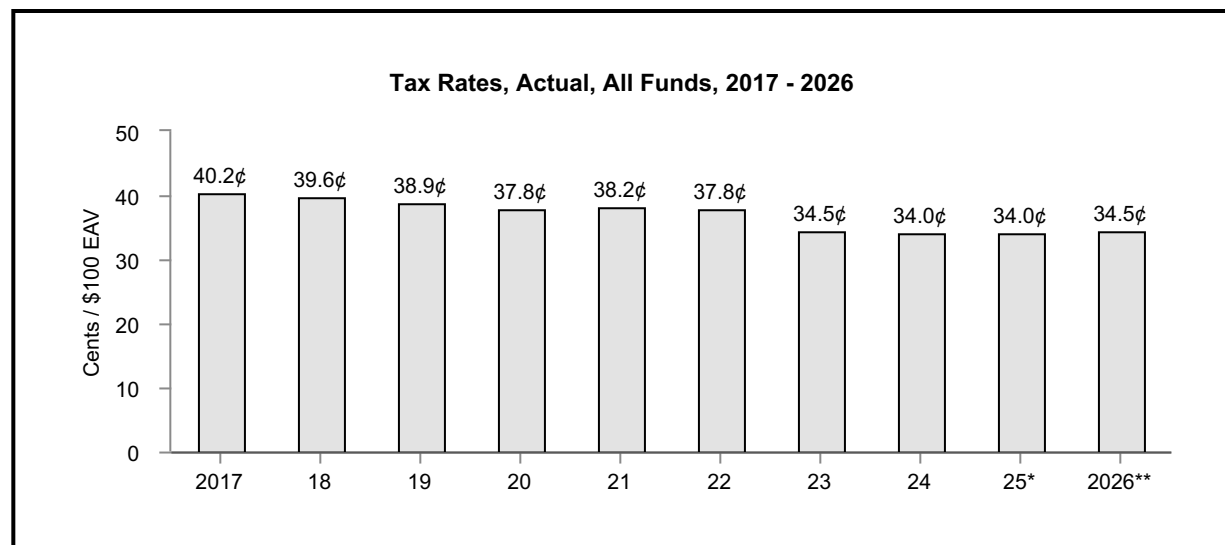
\*\*Estimated

Note: Amounts are rounded.



\*Adjusted

\*\*Estimated



\*Adjusted

\*\*Estimated using 2024 EAV

# COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

## 2026-2024 ALL FUNDS

APPROPRIATIONS	2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
<b>FUND</b>				
Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 523,694,700	\$ 497,258,600
Construction Fund	73,017,600	83,143,600	83,143,600	74,598,800
Capital Improvements Bond Fund ***	689,527,900	546,102,500	532,997,200	308,278,600
Stormwater Management Fund	82,036,500	134,723,100	134,723,100	131,517,700
Retirement Fund	100,776,000	118,736,000	118,736,000	129,207,295
Reserve Claim Fund	48,273,800	53,586,800	53,586,800	52,315,900
Bond Redemption & Interest Fund	248,020,300	234,620,974	247,726,274	235,755,740
<b>TOTAL</b>	<b>\$ 1,772,472,300</b>	<b>\$ 1,694,607,674</b>	<b>\$ 1,694,607,674</b>	<b>\$ 1,428,932,635</b>
<b>TAX LEVIES</b>				
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,539,093
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	70,500,000	62,500,000	62,500,000	57,500,000
Retirement Fund	77,214,000	74,398,700	74,398,700	72,726,700
Reserve Claim Fund	6,000,000	7,500,000	7,500,000	7,500,000
Levy Adjustment PA 102-0519	—	—	—	10,072,253
Subtotal	\$ 482,423,200	\$ 461,942,700	\$ 461,942,700	\$ 454,338,046
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
2016 Qualified Energy Conservation Limited Tax Series F	\$ 165,803	\$ 165,804	\$ 165,804	\$ 165,803
2009 Limited Tax Series	35,564,767	35,564,767	35,564,767	35,564,767
2014 Limited Tax Series C	—	13,400,778	—	—
2016 Alternate Revenue Unlimited Tax Series E ****	3,755,959	3,754,146	3,754,146	3,754,146
Alternate Revenue Abatement ****	—	—	—	(3,754,146)
2016 Unlimited Tax Series C	1,554,404	1,554,405	1,554,405	1,554,404
2016 Limited Tax Series D	2,915,803	2,916,062	2,916,062	2,916,062
2021 Limited Tax Series A	7,970,000	5,446,684	5,446,684	5,446,684
2021 Unlimited Tax Series B	1,554,404	1,554,404	1,554,404	1,554,404
2024 Limited Tax Series A	16,435,492	—	13,124,611	6,562,306
2024 Unlimited Tax Series B	940,415	—	940,415	470,207
State Revolving Fund Bonds - Series: Various	99,184,496	99,031,573	99,031,573	99,441,315
State Revolving Fund Stormwater Abatement ****	—	—	—	(2,732,124)
Refunding Bonds - Series:				
2007 Unlimited Tax Series B	4,996,749	4,996,749	4,996,749	4,996,749
2007 Limited Tax Series C	5,686,010	7,954,832	7,954,832	8,230,725
2016 Unlimited Tax Series A	40,520,207	40,632,384	40,632,384	40,739,896
2016 Limited Tax Series B	6,012,176	6,125,389	6,125,389	6,232,642
2021 Limited Tax Series C	7,296,891	12,492,747	12,492,746	23,321,503
2021 Unlimited Tax Series D	1,634,974	1,634,975	1,634,974	1,634,974
2021 Unlimited Taxable Series E	9,013,480	7,152,431	6,151,287	2,109,836
2021 Alternate Revenue Unlimited Taxable Series F ****	902,092	3,387,604	3,213,438	2,741,176
2024 Limited Tax Series C	17,885,233	—	12,662,435	5,755,273
2024 Unlimited Tax Series D	9,818,912	—	1,207,513	1,147,138
2024 Alternate Revenue Unlimited Tax Series E ****	2,436,788	—	359,067	341,114
Alternate Revenue Abatement ****	—	—	—	(3,082,290)
Subtotal Bond Redemption & Interest Fund	\$ 276,245,055	\$ 247,765,734	\$ 261,483,685	\$ 245,112,564
<b>TOTAL</b>	<b>\$ 758,668,255</b>	<b>\$ 709,708,434</b>	<b>\$ 723,426,385</b>	<b>\$ 699,450,610</b>
Abatement after the budget year ****	(9,826,963)	(9,873,875)	(10,058,776)	
<b>Total (after planned abatement)</b>	<b>\$ 748,841,292</b>	<b>\$ 699,834,559</b>	<b>\$ 713,367,609</b>	

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

## COMPARATIVE STATEMENT OF TAX RATES

### 2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

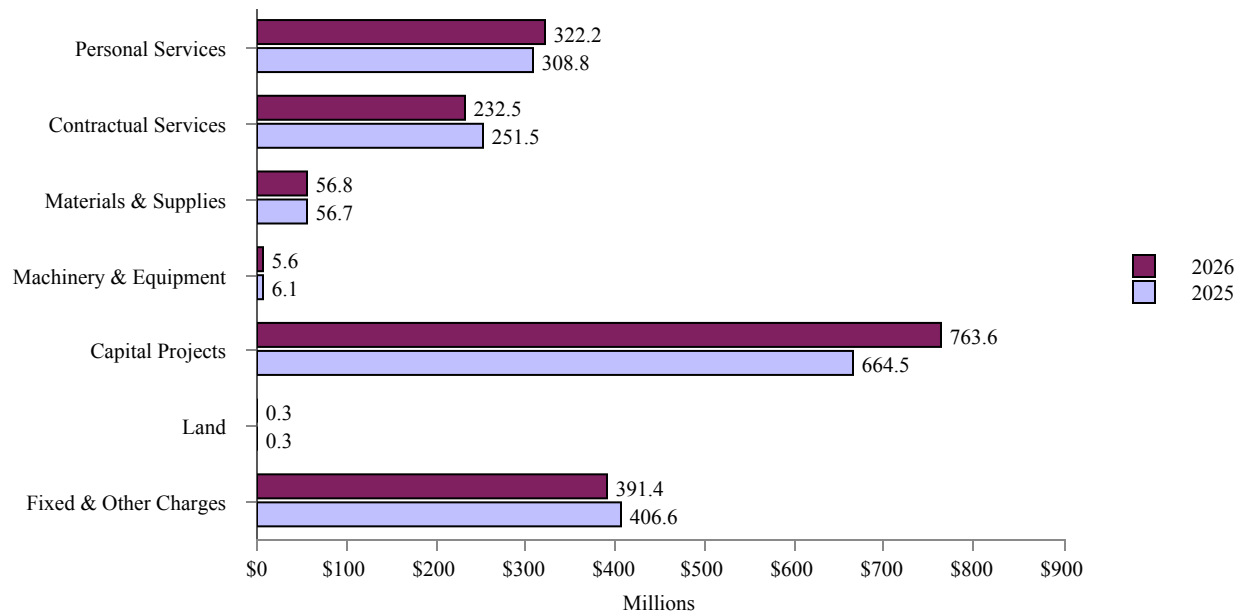
FUND		2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
	tax rate limit				
Corporate Fund	41¢	14.62 ¢	14.81 ¢	14.60 ¢	14.58 ¢
Construction Fund	10¢	0.32	0.33	0.33	0.34
Stormwater Management Fund	5¢	3.20	2.98	2.94	2.80
Retirement Fund		3.51	3.55	3.50	3.54
Reserve Claim Fund	½ ¢	0.27	0.36	0.35	0.37
Levy Adjustment PA 102-0519		—	—	—	0.49
Subtotal		21.92 ¢	22.03 ¢	21.72 ¢	22.12 ¢
Bond Redemption & Interest Fund:					
Capital Improvement Bonds - Series:					
2016 Qualified Energy Conservation Limited Tax Series F		0.01 ¢	0.01 ¢	0.01 ¢	0.01 ¢
2009 Limited Tax Series		1.62	1.70	1.67	1.70
2014 Limited Tax Series C		—	0.64	—	—
2016 Alternate Revenue Unlimited Tax Series E ***		0.17	0.18	0.18	0.20
Alternate Revenue Abatement ***		—	—	—	(0.20)
2016 Unlimited Tax Series C		0.07	0.07	0.07	0.10
2016 Limited Tax Series D		0.13	0.14	0.14	0.10
2021 Limited Tax Series A		0.36	0.26	0.26	0.30
2021 Unlimited Tax Series B		0.07	0.07	0.07	0.10
2024 Limited Tax Series A		0.75	—	0.62	0.30
2024 Unlimited Tax Series B		0.04	—	0.04	—
State Revolving Fund Bonds - Series:					
Various		4.51	4.72	4.66	4.70
Refunding Bonds - Series:					
2007 Unlimited Tax Series B		0.23	0.24	0.23	0.20
2007 Limited Tax Series C		0.26	0.38	0.37	0.40
2016 Unlimited Tax Series A		1.84	1.94	1.91	2.00
2016 Limited Tax Series B		0.27	0.29	0.29	0.30
2021 Limited Tax Series C		0.33	0.60	0.59	1.10
2021 Unlimited Tax Series D		0.07	0.08	0.08	0.10
2021 Unlimited Taxable Series E		0.41	0.34	0.29	0.10
2021 Alternate Revenue Unlimited Taxable Series F ***		0.04	0.16	0.15	0.10
2024 Limited Tax Series C		0.81	—	0.60	0.30
2024 Unlimited Tax Series D		0.45	—	0.06	0.10
2024 Alternate Revenue Unlimited Tax Series E		0.11	—	0.02	—
Alternate Revenue Abatement ***		—	—	—	(0.10)
Subtotal Bond Redemption & Interest Fund		12.55 ¢	11.82 ¢	12.31 ¢	11.91 ¢
<b>TOTAL</b>		<b>34.47 ¢</b>	<b>33.85 ¢</b>	<b>34.03 ¢</b>	<b>34.03 ¢</b>

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

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

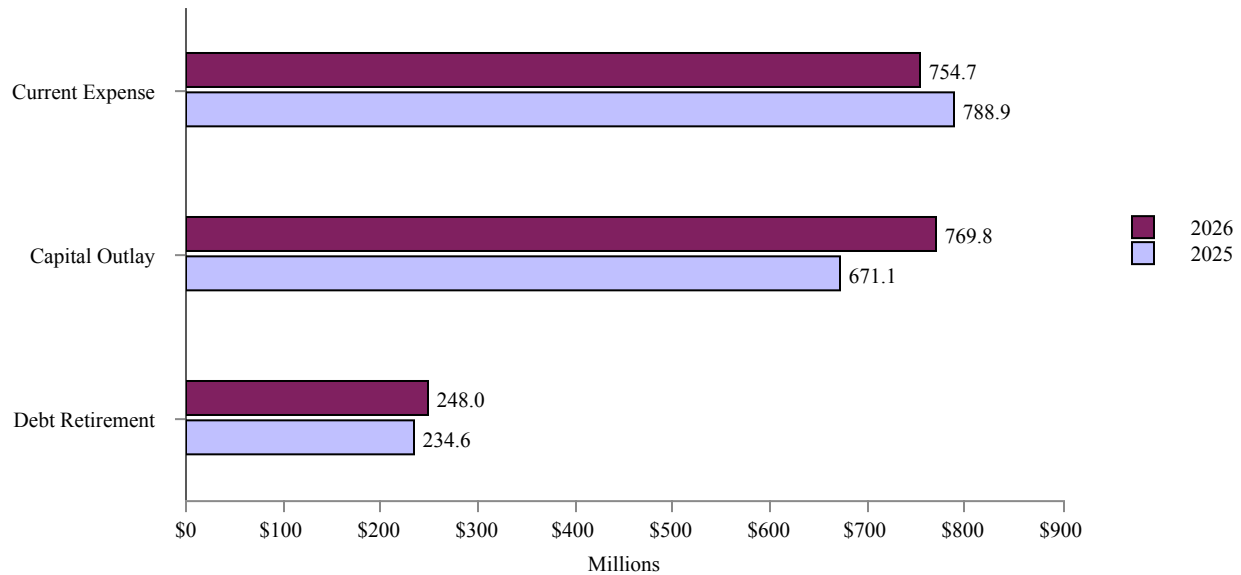
\*\*\* As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

### COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE



Note: Amounts are rounded.

### COMPARATIVE APPROPRIATIONS BY MAJOR CHARACTER OF EXPENDITURE



Note: Amounts are rounded.

## COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE 2026-2025 ALL FUNDS

ORGANIZATION or FUND	YEAR	TOTAL	PERSONAL SERVICES	CONTRACTUAL SERVICES	MATERIALS & SUPPLIES	MACHINERY & EQUIPMENT	CAPITAL PROJECTS	LAND	FIXED & OTHER CHARGES
Board of Commissioners	2026	\$ 6,250,200	\$ 5,284,400	\$ 951,300	\$ 14,500	\$ —	\$ —	\$ —	\$ —
	2025	\$ 6,037,800	\$ 5,098,000	\$ 925,300	\$ 14,500	\$ —	\$ —	\$ —	\$ —
General Administration	2026	25,456,800	16,696,000	8,219,400	341,400	200,000	—	—	—
	2025	24,424,500	15,700,000	8,110,900	388,600	225,000	—	—	—
Monitoring & Research	2026	36,671,700	33,608,800	1,621,100	652,900	788,900	—	—	—
	2025	35,349,900	33,025,200	1,354,900	606,000	363,800	—	—	—
Procurement & Materls. Management	2026	11,853,800	6,656,900	477,400	4,649,500	70,000	—	—	—
	2025	11,707,000	6,517,500	497,700	4,691,800	—	—	—	—
Human Resources	2026	74,176,900	64,812,800	9,036,900	327,200	—	—	—	—
	2025	70,636,600	61,621,300	8,659,300	356,000	—	—	—	—
Information Technology	2026	23,220,200	10,841,600	11,512,500	823,100	43,000	—	—	—
	2025	26,904,700	10,261,700	15,290,500	772,500	580,000	—	—	—
Law	2026	9,088,900	6,946,600	1,288,300	19,800	—	—	—	834,200
	2025	8,865,000	6,672,000	1,391,200	19,800	—	—	—	782,000
Finance	2026	4,444,100	3,996,600	421,100	26,400	—	—	—	—
	2025	4,526,100	3,869,900	643,200	13,000	—	—	—	—
Maint. & Operations:									
General Division	2026	18,266,700	14,167,800	3,478,800	620,100	—	—	—	—
	2025	16,954,800	13,695,000	2,665,300	594,500	—	—	—	—
North Service Area	2026	61,653,400	31,407,300	23,782,200	6,038,900	425,000	—	—	—
	2025	60,661,500	29,790,600	24,938,700	5,095,800	836,400	—	—	—
Calumet Service Area	2026	73,511,400	25,023,400	28,511,300	17,550,100	2,426,600	—	—	—
	2025	73,448,500	23,933,100	27,830,300	19,508,200	2,176,900	—	—	—
Stickney Service Area	2026	148,234,300	50,284,400	71,027,100	25,281,800	1,641,000	—	—	—
	2025	143,633,800	47,633,100	70,216,400	24,242,800	1,541,500	—	—	—
TOTAL Maintenance & Operations	2026	\$ 301,665,800	\$ 120,882,900	\$ 126,799,400	\$ 49,490,900	\$ 4,492,600	\$ —	\$ —	\$ —
	2025	\$ 294,698,600	\$ 115,051,800	\$ 125,650,700	\$ 49,441,300	\$ 4,554,800	\$ —	\$ —	\$ —
Engineering	2026	37,991,800	27,834,300	9,911,000	246,500	—	—	—	—
	2025	40,544,500	27,002,600	13,332,200	209,700	—	—	—	—
TOTAL Corporate Fund	2026	\$ 530,820,200	\$ 297,560,900	\$ 170,238,400	\$ 56,592,200	\$ 5,594,500	\$ —	\$ —	\$ 834,200
	2025	\$ 523,694,700	\$ 284,820,000	\$ 175,855,900	\$ 56,513,200	\$ 5,723,600	\$ —	\$ —	\$ 782,000
Construction Fund	2026	73,017,600	—	6,302,700	—	—	66,714,900	—	—
	2025	83,143,600	—	5,190,100	—	—	77,953,500	—	—
Capital Improvements Bond Fund	2026	689,527,900	—	9,140,000	—	—	678,595,100	300,000	1,492,800
	2025	546,102,500	—	18,465,000	—	—	525,723,900	300,000	1,613,600
Stormwater Management Fund	2026	82,036,500	14,683,400	46,774,400	233,000	10,000	18,335,700	—	2,000,000
	2025	134,723,100	14,006,300	52,010,100	224,900	340,800	60,841,000	—	7,300,000
Bond Redemption & Interest Fund	2026	248,020,300	—	—	—	—	—	—	248,020,300
	2025	234,620,974	—	—	—	—	—	—	234,620,974
Retirement Fund	2026	100,776,000	—	—	—	—	—	—	100,776,000
	2025	118,736,000	—	—	—	—	—	—	118,736,000
Reserve Claim Fund	2026	48,273,800	10,000,000	—	—	—	—	—	38,273,800
	2025	53,586,800	10,000,000	—	—	—	—	—	43,586,800
<b>GRAND TOTAL</b>	2026	\$ 1,772,472,300	\$ 322,244,300	\$ 232,455,500	\$ 56,825,200	\$ 5,604,500	\$ 763,645,700	\$ 300,000	\$ 391,397,100
	2025	\$ 1,694,607,674	\$ 308,826,300	\$ 251,521,100	\$ 56,738,100	\$ 6,064,400	\$ 664,518,400	\$ 300,000	\$ 406,639,374
PERCENTAGES	2026	100.0%	18.2%	13.1%	3.2%	0.3%	43.1%	—%	22.1%
	2025	100.0%	18.2%	14.8%	3.3%	0.4%	39.2%	—%	24.0%

Note: Percentages are rounded.



## COMPARATIVE APPROPRIATIONS BY CHARACTER OF EXPENDITURE 2026-2025 ALL FUNDS

ORGANIZATION OR FUND	YEAR	TOTAL	CURRENT EXPENSE	CAPITAL OUTLAY	DEBT RETIREMENT
Board of Commissioners	2026	\$ 6,250,200	\$ 6,250,200	\$ —	\$ —
	2025	\$ 6,037,800	\$ 6,037,800	\$ —	\$ —
General Administration	2026	25,456,800	25,256,800	200,000	—
	2025	24,424,500	24,199,500	225,000	—
Monitoring & Research	2026	36,671,700	35,882,800	788,900	—
	2025	35,349,900	34,986,100	363,800	—
Procurement & Materials Management	2026	11,853,800	11,783,800	70,000	—
	2025	11,707,000	11,707,000	—	—
Human Resources	2026	74,176,900	74,176,900	—	—
	2025	70,636,600	70,636,600	—	—
Information Technology	2026	23,220,200	23,177,200	43,000	—
	2025	26,904,700	26,324,700	580,000	—
Law	2026	9,088,900	9,088,900	—	—
	2025	8,865,000	8,865,000	—	—
Finance	2026	4,444,100	4,444,100	—	—
	2025	4,526,100	4,526,100	—	—
Maintenance & Operations:					
General Division	2026	18,266,700	18,266,700	—	—
	2025	16,954,800	16,954,800	—	—
North Service Area	2026	61,653,400	61,228,400	425,000	—
	2025	60,661,500	59,825,100	836,400	—
Calumet Service Area	2026	73,511,400	71,084,800	2,426,600	—
	2025	73,448,500	71,271,600	2,176,900	—
Stickney Service Area	2026	148,234,300	146,593,300	1,641,000	—
	2025	143,633,800	142,092,300	1,541,500	—
TOTAL Maintenance & Operations	2026	\$ 301,665,800	\$ 297,173,200	\$ 4,492,600	\$ —
	2025	\$ 294,698,600	\$ 290,143,800	\$ 4,554,800	\$ —
Engineering	2026	37,991,800	37,991,800	—	—
	2025	40,544,500	40,544,500	—	—
TOTAL Corporate Fund	2026	\$ 530,820,200	\$ 525,225,700	\$ 5,594,500	\$ —
	2025	\$ 523,694,700	\$ 517,971,100	\$ 5,723,600	\$ —
Construction Fund	2026	73,017,600	6,302,700	66,714,900	—
	2025	83,143,600	5,190,100	77,953,500	—
Capital Improvements Bond Fund	2026	689,527,900	10,382,800	679,145,100	—
	2025	546,102,500	19,828,600	526,273,900	—
Stormwater Management Fund	2026	82,036,500	63,690,800	18,345,700	—
	2025	134,723,100	73,541,300	61,181,800	—
Bond Redemption & Interest Fund	2026	248,020,300	—	—	248,020,300
	2025	234,620,974	—	—	234,620,974
Retirement Fund	2026	100,776,000	100,776,000	—	—
	2025	118,736,000	118,736,000	—	—
Reserve Claim Fund	2026	48,273,800	48,273,800	—	—
	2025	53,586,800	53,586,800	—	—
GRAND TOTAL	2026	\$ 1,772,472,300	\$ 754,651,800	\$ 769,800,200	\$ 248,020,300
	2025	\$ 1,694,607,674	\$ 788,853,900	\$ 671,132,800	\$ 234,620,974
PERCENTAGES	2026	100%	42%	43%	14%
	2025	100%	47%	40%	14%

Note: Percentages are rounded.

## 2026 - 2025 PROGRAM APPROPRIATION - ALL FUNDS BY DEPARTMENT AND MAJOR PROGRAM

(In Millions)

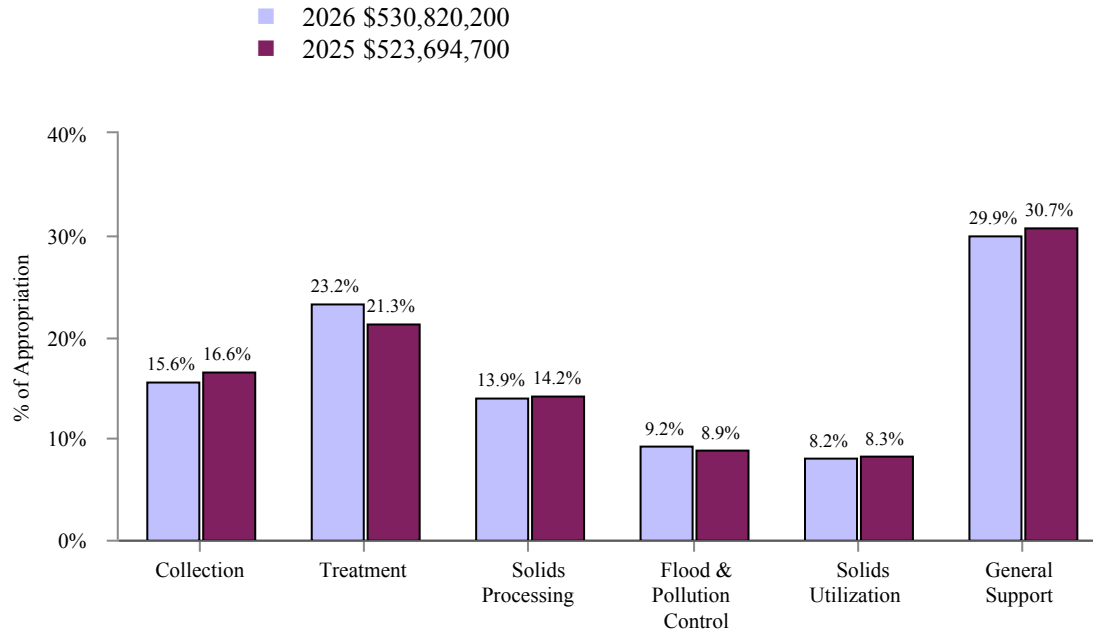
DEPARTMENT	MAJOR PROGRAM													
	COLLECTION		TREATMENT		SOLIDS PROCESSING		SOLIDS UTILIZATION		FLOOD & POLLUTION CONTROL		GENERAL SUPPORT		TOTAL	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Board of Commissioners	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6.3	\$ 6.0	\$ 6.3	\$ 6.0
General Administration	—	—	—	—	—	—	—	—	—	—	25.5	24.4	25.5	24.4
Monitoring & Research	—	—	—	—	—	—	—	—	36.7	35.3	—	—	36.7	35.3
Procurement & Materials Management	—	—	—	—	—	—	—	—	—	—	11.9	11.7	11.9	11.7
Human Resources	—	—	—	—	—	—	—	—	—	—	74.2	70.6	74.2	70.6
Information Technology	—	—	—	—	—	—	—	—	—	—	23.2	26.9	23.2	26.9
Law	—	—	—	—	—	—	—	—	0.6	0.7	8.4	8.2	9.1	8.9
Finance	—	—	—	—	—	—	—	—	0.3	0.4	4.1	4.2	4.4	4.5
Maintenance & Operations	69.3	86.3	113.6	97.4	66.2	62.5	43.1	41.0	6.4	5.3	3.0	2.3	301.7	294.7
Engineering	13.4	17.4	9.4	9.1	7.7	7.0	0.3	0.3	4.9	4.6	2.3	2.2	38.0	40.5
Total Corporate Fund	\$ 82.7	\$ 103.6	\$ 123.0	\$ 106.5	\$ 73.9	\$ 69.5	\$ 43.4	\$ 41.3	\$ 48.9	\$ 46.2	\$ 158.8	\$ 156.6	\$ 530.8	\$ 523.7
Construction and Capital Improvements Bond Funds	\$ 96.1	\$ 47.6	\$ 525.8	\$ 519.5	\$ 95.6	\$ 30.6	\$ 1.9	\$ 2.6	\$ 41.3	\$ 26.9	\$ 1.8	\$ 2.0	\$ 762.5	\$ 629.2
Stormwater Management Fund	—	—	—	—	—	—	—	—	81.9	134.7	0.2	—	82.0	134.7
Miscellaneous (Debt Service, Retirement, and Reserve Funds)	—	—	—	—	—	—	—	—	—	—	397.1	406.9	397.1	406.9
GRAND TOTAL	\$ 178.8	\$ 151.3	\$ 648.8	\$ 626.0	\$ 169.5	\$ 100.1	\$ 45.3	\$ 43.9	\$ 172.1	\$ 207.8	\$ 557.9	\$ 565.5	\$ 1,772.5	\$ 1,694.6

Notes: Totals are rounded.

## APPROPRIATION DISTRIBUTION BY MAJOR PROGRAM

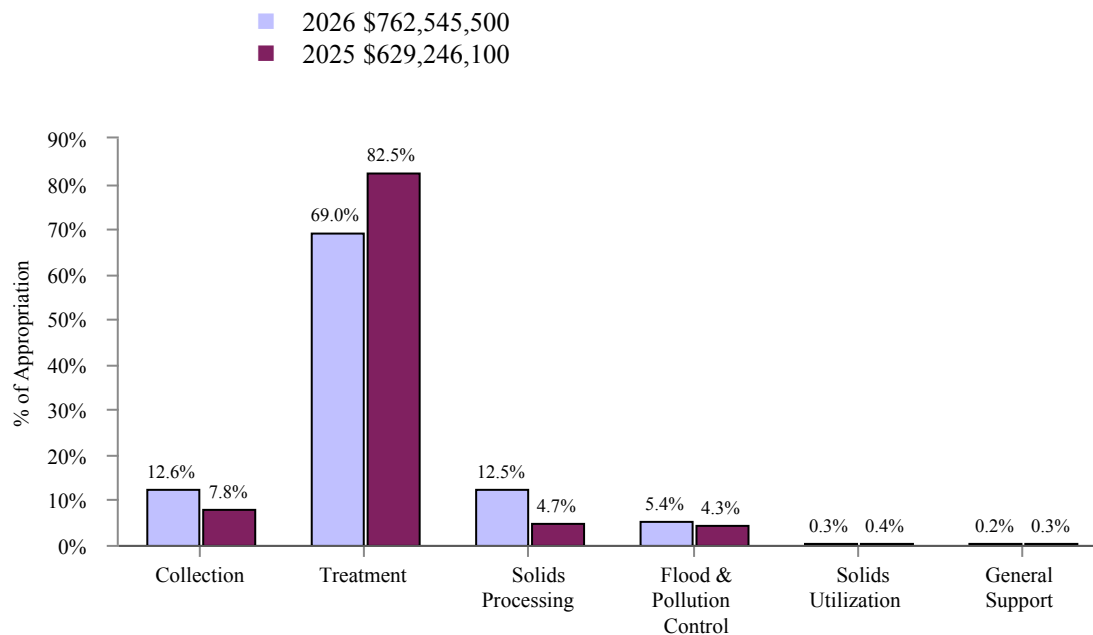
To comply with Illinois Statute, it is necessary to prepare budget estimates and appropriate funds according to programs, as well as organizational units, performance principles, and unit cost data. The two charts on this page show the relationship of major objectives or functions within the Corporate, Construction, and Capital Improvements Bond Funds. The charts compare major program appropriations to the total fund appropriations for 2026 and 2025, as shown on the following page.

### Corporate Fund



Note: Percentages are rounded.

### Capital Improvements Bond & Construction Funds



Note: Percentages are rounded.

## 2026 - 2025 PROGRAM APPROPRIATION COMPARISON ALL FUNDS

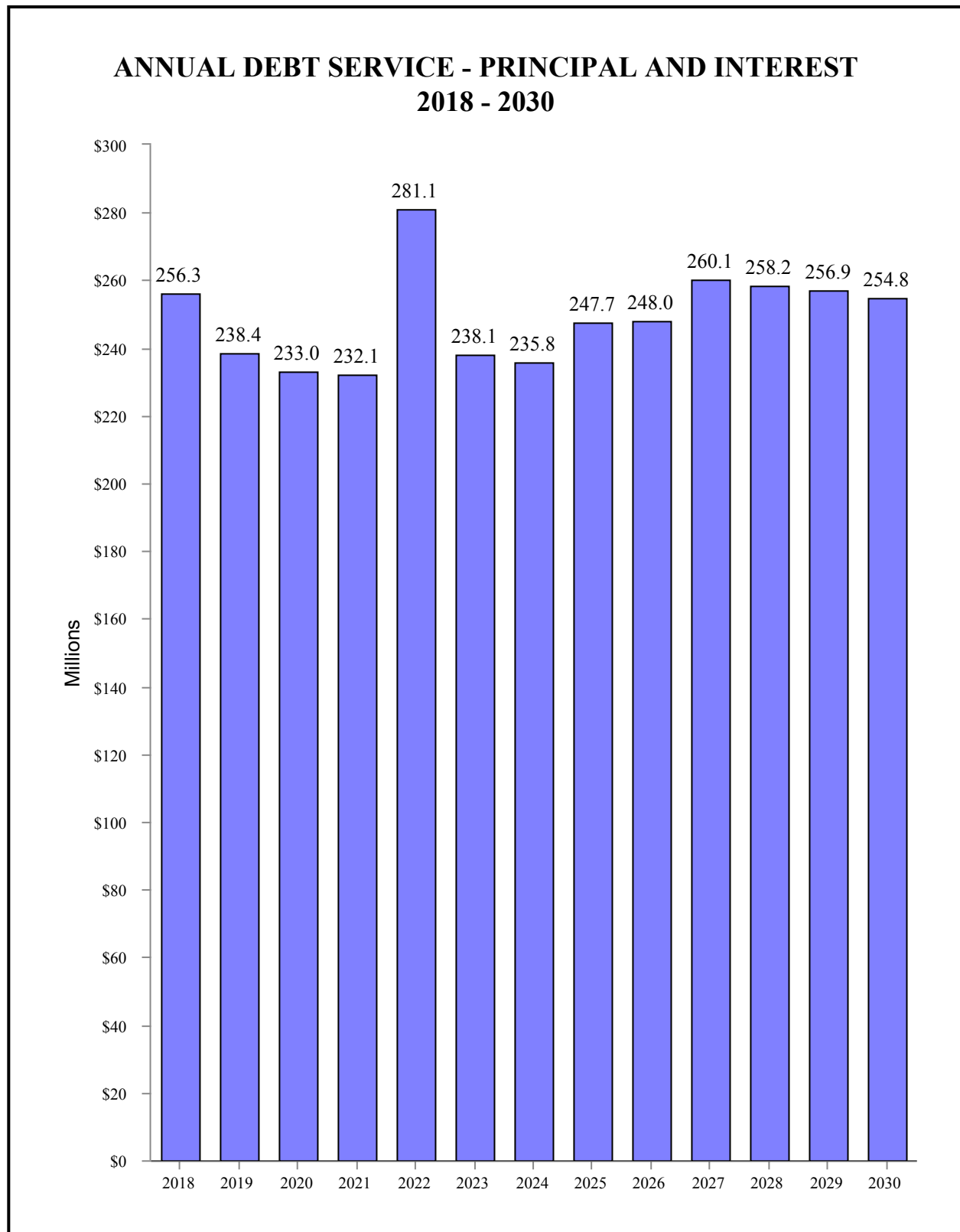
### PROGRAM OBJECTIVE

NUMBER	NAME	2026 BUDGET	2025 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
						2026	2025
1000	Collection	\$ 178,847,790	\$ 151,289,932	\$ 27,557,858	18.2	303	300
2000	Treatment	648,821,356	626,000,730	22,820,626	3.6	443	439
3000	Solids Processing	169,520,086	100,129,815	69,390,271	69.3	255	253
4000	Flood & Pollution Control	172,146,558	207,802,372	(35,655,814)	(17.2)	448	452
5000	Solids Utilization	45,255,470	43,881,369	1,374,101	3.1	43	42
7000	General Support (Debt, Retirement, Law, etc.)	557,881,040	565,503,456	(7,622,416)	(1.3)	464	466
<b>TOTAL</b>		<b>\$ 1,772,472,300</b>	<b>\$ 1,694,607,674</b>	<b>\$ 77,864,626</b>	<b>4.6</b>	<b>1,956</b>	<b>1,952</b>

### SUMMARY BY FUND

FUND	2026 BUDGET	2025 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
					2026	2025
Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 7,125,500	1.4	1,855	1,850
Construction & Capital Improvements Bond Funds	762,545,500	629,246,100	133,299,400	21.2	—	—
Stormwater Management Fund	82,036,500	134,723,100	(52,686,600)	(39.1)	101	102
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)	—	—
Bond Redemption & Interest Fund	248,020,300	234,620,974	13,399,326	5.7	—	—
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)	—	—
<b>TOTAL</b>	<b>\$ 1,772,472,300</b>	<b>\$ 1,694,607,674</b>	<b>\$ 77,864,626</b>	<b>4.6</b>	<b>1,956</b>	<b>1,952</b>

The 2026 appropriation for the Construction and Capital Improvements Bond Funds is \$762,545,500, an increase of \$133,299,400, or 21.2 percent, from 2025 due to project schedules.



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

Bonds to be sold in the future are not included in this chart, but are included on pages [60](#) and [66](#).



**OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN**

December 31, 2025

<b>BOND SERIES</b>	<b>DATE OF MATURITY</b>	<b>INTEREST RATES</b>	<b>AMOUNT PAYABLE</b>
Capital Improvements Bonds - Series:			
2009 Limited Tax Series	2038	5.7%	\$ 600,000,000
2016 Unlimited Tax Series C	2045	5.0%	30,000,000
2016 Limited Tax Series D	2030	5.0%	12,180,000
* 2016 Alternate Revenue Unlimited Tax Series E	2045	5.0%	45,155,000
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
2024 Limited Tax Series A	2044	5.0%	253,305,000
2024 Unlimited Tax Series B	2043	5.0%	18,150,000
SUBTOTAL - Capital Improvements Bonds:			<u>\$ 1,106,725,000</u>
Refunding Bonds - Series:			
2007 Unlimited Tax Series B	2035	5.3%	\$ 91,845,000
2007 Limited Tax Series C	2033	5.3%	99,265,000
2016 Unlimited Tax Series A	2031	5.0%	200,905,000
2016 Limited Tax Series B	2031	5.0%	28,520,000
2021 Limited Tax Series C	2032	5.0%	99,510,000
2021 Unlimited Tax Series D	2031	5.0%	31,555,000
2021 Unlimited Taxable Series E	2033	1.6% to 2.7%	84,850,000
* 2021 Alternate Revenue Unlimited Taxable Series F	2041	0.6% to 3.1%	33,110,000
2024 Limited Tax Series C	2028	5.0%	42,385,000
2024 Unlimited Tax Series D	2033	5.0%	23,305,000
* 2024 Alternate Revenue Unlimited Tax Series E	2037	5.0%	6,930,000
SUBTOTAL - Refunding Bonds:			<u>\$ 742,180,000</u>
State Revolving Fund Bonds - Series:			
01C SRF L172128	2026	2.50%	\$ 1,676,192
04A SRF L172485	2027	2.50%	3,061,547
04B SRF L172488	2027	2.50%	3,576,484
04C SRF L172493	2027	2.50%	252,632
04D SRF L172494	2027	2.50%	242,268
04E SRF L172495	2028	2.50%	1,246,087
04F SRF L172496	2031	—%	1,093,039
04G SRF L172611	2027	2.50%	393,573
04H SRF L172849	2029	2.50%	11,784,505
07A SRF L172625	2030	2.50%	11,722,280
07B SRF L172850	2030	2.50%	8,645,886
07C SRF L172770	2031	—%	18,333,333
07D SRF L172763	2030	2.50%	2,673,723
09A SRF L173074	2032	1.25%	16,440,332
09B SRF L173064	2031	—%	2,105,894
09C SRF L173063	2031	—%	615,764
09D SRF L174558	2031	2.30%	14,532,096
09E SRF L173005	2031	1.25%	13,045,479
09F SRF L174557	2032	1.25%	22,375,881
09G SRF L173075	2032	1.25%	10,412,712
09H SRF L173800	2031	—%	202,358
09I SRF L174675	2031	1.25%	3,344,660
12A SRF L174710	2034	2.30%	3,674,487
12B SRF L174712	2034	2.30%	3,146,913
12C SRF L174621	2031	2.00%	4,646,828
12D SRF L174988	2032	1.93%	11,926,266
12E SRF L174709	2035	1.93%	3,042,808
* Alternate Revenue Bond			

**OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN**

December 31, 2025

<b>BOND SERIES</b>	<b>DATE OF MATURITY</b>	<b>INTEREST RATES</b>	<b>AMOUNT PAYABLE</b>
State Revolving Fund Bonds - Series (continued):			
12F SRF L174989	2032	1.93%	\$ 26,045,676
12G SRF L174923	2038	1.93%	23,399,024
12H SRF L174924	2032	1.93%	10,984,233
12I SRF L175222	2036	2.21%	3,052,525
12J SRF L175172	2035	2.00%	1,446,523
12K SRF L174925	2031	2.00%	4,583,543
12L SRF L175161	2031	2.21%	12,322,147
12M SRF L175168	2037	2.21%	8,154,403
12N SRF L175164	2036	2.00%	1,672,122
12O SRF L175166	2035	2.00%	2,639,863
14A SRF L173076	2031	2.21%	25,857,022
14B SRF L175171	2036	2.21%	1,651,849
14C SRF L174559	2031	2.30%	6,772,487
14D SRF L175263	2037	1.86%	8,860,218
14E SRF L173062	2038	1.86%	31,621,826
14F SRF L175342	2039	1.75%	58,660,605
14G SRF L175152	2038	1.86%	14,187,385
14H SRF L175355	2036	1.86%	756,209
14I SRF L175223	2038	1.86%	6,712,319
14J SRF L175219	2036	2.21%	2,653,896
14K SRF L175366	2038	1.86%	3,560,561
14L SRF L175368	2038	1.75%	3,715,407
14M SRF L175372	2038	1.75%	993,357
14N SRF L175371	2038	1.75%	946,118
* 14O SRF L175305	2038	1.75%	2,243,967
14P SRF L175369	2038	1.56%	2,797,778
14Q SRF L175539	2040	1.76%	2,436,199
* 14R SRF L175517	2041	1.84%	33,723,082
16A SRF L174555	2038	1.75%	89,320,313
16B SRF L172129	2040	1.84%	3,458,975
16C SRF L175367	2039	1.76%	24,821,163
16D SRF L175460	2038	1.75%	5,259,363
16G SRF L174708	2041	2.00%	13,988,235
16H SRF L172130	2041	2.00%	11,738,281
16I SRF L173798	2042	2.00%	23,093,301
16K SRF L172741	2040	2.00%	2,550,129
16N SRF L175578	2044	1.35%	8,322,668
16O SRF L173801	2044	1.35%	3,122,188
16P SRF L172744	2042	1.35%	7,711,472
21B SRF L175574	2045	1.24%	23,096,367
21C SRF L172742	2044	1.11%	10,132,476
21D SRF L175523	2044	1.11%	9,844,685
21E SRF L175569	2043	1.11%	7,438,805
21F SRF L173807	2045	1.81%	2,267,941
21G SRF L174620	2044	1.11%	21,143,874
21H SRF L176359	2045	1.81%	5,429,323
21N SRF L175165	2044	1.61%	9,071,023
SUBTOTAL - State Revolving Fund Bonds:			\$ 758,474,954
<b>TOTAL OUTSTANDING BONDS:</b>			<b>\$ 2,607,379,954</b>

\* Alternate Revenue Bond

**OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN****December 31, 2025****CALCULATION OF ESTIMATED STATUTORY DEBT MARGIN**

Debt Applicable to Debt Limit:			
Outstanding Bonds	\$	2,607,379,954	
Less: Alternate Revenue Bonds Outstanding		(121,162,048)	
Bond Anticipation Notes - Principal		30,000,000	
Bond Anticipation Notes - Interest		250,000	
Capital Lease - Biosolids Facility		13,878,312	
Liabilities of Tax Financed Funds		3,000,000	\$ 2,533,346,217
Less Applicable Assets:			
Cash and Investments - Bond Redemption & Interest Fund	\$	(133,071,292)	
Interest on Bonds Payable in Next Twelve Months		106,630,000	\$ (26,441,292)
NET DEBT APPLICABLE TO LIMIT:			\$ 2,506,904,925
Statutory Debt Limit 5.75% of 2024 EAV			\$ 11,813,234,611
Less Net Debt Applicable to Limit			2,506,904,925
<b>ESTIMATED STATUTORY DEBT MARGIN:</b>			<b>\$ 9,306,329,686</b>

## ACCOUNT SUMMARY COMPARISON

### 2026 - 2025 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2026-2025	
	2026	2025 Adjusted	Dollars	Percent
<b>Board of Commissioners</b>	\$ 6,250,200	\$ 6,037,800	\$ 212,400	3.5
<b>General Administration</b>	25,456,800	24,424,500	1,032,300	4.2
<b>Monitoring &amp; Research</b>	36,671,700	35,349,900	1,321,800	3.7
<b>Procurement &amp; Materials Management</b>	11,853,800	11,707,000	146,800	1.3
<b>Human Resources</b>	74,176,900	70,636,600	3,540,300	5.0
<b>Information Technology</b>	23,220,200	26,904,700	(3,684,500)	(13.7)
<b>Law</b>	9,088,900	8,865,000	223,900	2.5
<b>Finance</b>	4,444,100	4,526,100	(82,000)	(1.8)
<b>Maintenance &amp; Operations:</b>				
<b>General Division</b>	18,266,700	16,954,800	1,311,900	7.7
<b>North Service Area</b>	61,653,400	60,661,500	991,900	1.6
<b>Calumet Service Area</b>	73,511,400	73,448,500	62,900	0.1
<b>Stickney Service Area</b>	148,234,300	143,633,800	4,600,500	3.2
<b>TOTAL Maintenance &amp; Operations</b>	\$ 301,665,800	\$ 294,698,600	\$ 6,967,200	2.4
<b>Engineering</b>	37,991,800	40,544,500	(2,552,700)	(6.3)
<b>TOTAL Corporate Fund</b>	\$ 530,820,200	\$ 523,694,700	\$ 7,125,500	1.4
<b>Construction Fund</b>	73,017,600	83,143,600	(10,126,000)	(12.2)
<b>Capital Improvements Bond Fund</b>	689,527,900	546,102,500	143,425,400	26.3
<b>TOTAL Capital Budget</b>	\$ 762,545,500	\$ 629,246,100	\$ 133,299,400	21.2
<b>Stormwater Management Fund</b>	82,036,500	134,723,100	(52,686,600)	(39.1)
<b>Bond Redemption &amp; Interest Fund</b>	248,020,300	234,620,974	13,399,326	5.7
<b>Retirement Fund</b>	100,776,000	118,736,000	(17,960,000)	(15.1)
<b>Reserve Claim Fund</b>	48,273,800	53,586,800	(5,313,000)	(9.9)
<b>GRAND TOTAL</b>	<u>\$1,772,472,300</u>	<u>\$1,694,607,674</u>	<u>\$ 77,864,626</u>	4.6

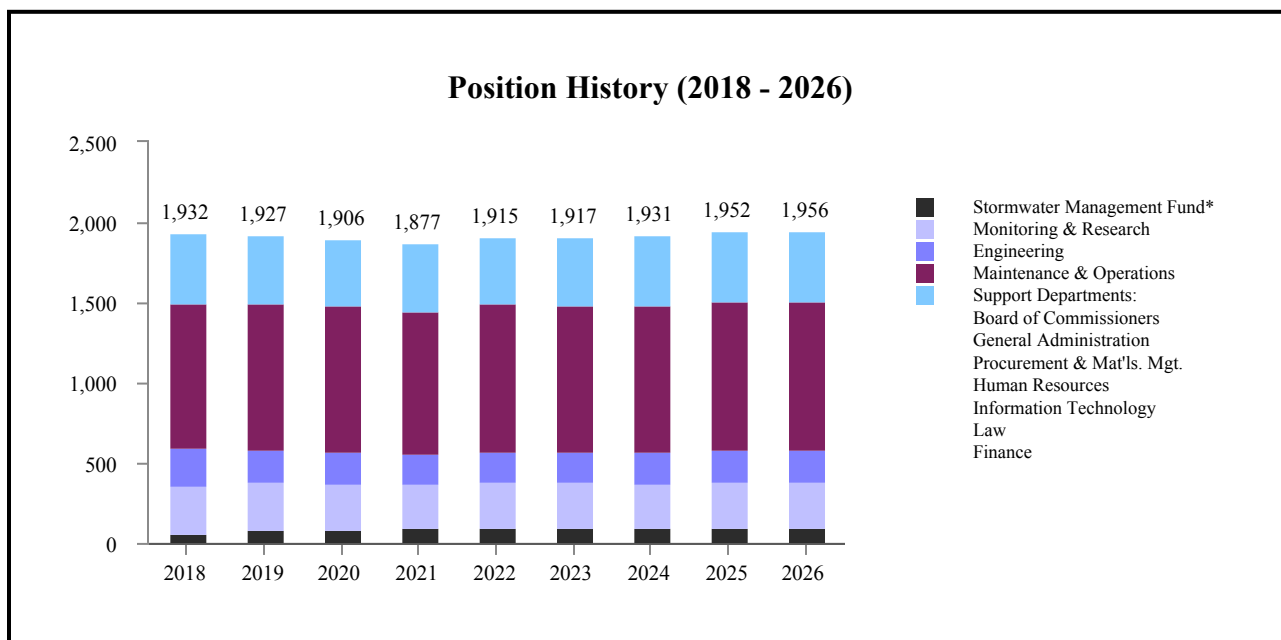
# PERSONNEL SUMMARY COMPARISON

## 2026 - 2024 ALL FUNDS

ORGANIZATION OR FUND	Proposed FTEs 2026	Budgeted FTEs 2025	Actual FTEs 2024	Increase (Decrease) 2026-2025	
				FTEs	Percent
<b>Board of Commissioners</b>	37	37	35	—	—
<b>General Administration</b>	132	134	128	(2)	(1.5)
<b>Monitoring &amp; Research</b>	285	289	282	(4)	(1.4)
<b>Procurement &amp; Materials Management</b>	56	56	53	—	—
<b>Human Resources</b>	76	77	91	(1)	(1.3)
<b>Information Technology</b>	73	73	72	—	—
<b>Law</b>	37	38	38	(1)	(2.6)
<b>Finance</b>	27	27	27	—	—
<b>Maintenance &amp; Operations:</b>					
<b>General Division</b>	102	101	100	1	1.0
<b>North Service Area</b>	243	243	240	—	—
<b>Calumet Service Area</b>	198	196	196	2	1.0
<b>Stickney Service Area</b>	383	382	380	1	0.3
<b>TOTAL Maintenance &amp; Operations</b>	926	922	916	4	0.4
<b>Engineering</b>	206	197	190	9	4.6
<b>TOTAL Corporate Fund</b>	1,855	1,850	1,832	5	0.3
<b>Construction Fund</b>	—	—	—	—	—
<b>Capital Improvements Bond Fund</b>	—	—	—	—	—
<b>TOTAL Capital Budget</b>	—	—	—	—	—
<b>Stormwater Management Fund</b>	101	102	99	(1)	(1.0)
<b>Bond Redemption &amp; Interest Fund</b>	—	—	—	—	—
<b>Retirement Fund</b>	—	—	—	—	—
<b>Reserve Claim Fund</b>	—	—	—	—	—
<b>GRAND TOTAL</b>	1,956	1,952	1,931	4	0.2



## PERSONAL SERVICE APPROPRIATIONS



\*In 2026, 101 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 2018 to 2024, along with the budgeted positions for 2025 and 2026. The 2022 budget included an increase due to an operating department reorganization. While hiring slowed during the COVID-19 global pandemic, the 2024 budget sees filled positions returning to pre-pandemic levels. In 2025, following a re-evaluation, the 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

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

The exhibit below provides the personal service appropriations for 2025 and 2026, and the actual expenditures for personal services in 2024. The District has introduced a number of initiatives in an effort to control cost increases, including active management of employee health benefit costs.

Personal Service Summary - All Funds					
				Increase (Decrease) 2026-2025	
	2024 Actual Exp.	2025 Adj. Approp.	2026 Budgeted	Dollars	Percent
Salaries of Regular Employees	\$ 212,179,461	\$ 228,547,800	\$ 241,519,400	\$ 12,971,600	5.7 %
Compensation Plan Adjustments	—	3,829,300	2,158,400	\$ (1,670,900)	(43.6)%
Compensation for Paid Overtime	8,195,132	7,142,000	5,924,500	\$ (1,217,500)	(17.0)%
Social Security & Medicare Contributions	3,111,081	3,507,200	3,532,900	\$ 25,700	0.7 %
Employee Claims	3,471,954	10,100,000	10,100,000	\$ —	— %
Other Employee Personal Services*	1,346,781	2,924,600	2,829,500	\$ (95,100)	(3.3)%
District Contribution for 401(a) Retirement Plan	—	1,200,000	2,365,500	\$ 1,165,500	97.1 %
Health & Life Insurance Premiums**	48,849,248	51,575,400	53,814,100	\$ 2,238,700	4.3 %
<b>Total</b>	<b>\$ 277,153,657</b>	<b>\$ 308,826,300</b>	<b>\$ 322,244,300</b>	<b>\$ 13,418,000</b>	<b>4.3 %</b>
* Includes Tuition, Training, and Nonbudgeted Salaries					
** Includes Other Postemployment Benefits Distribution					

**NOTE PAGE**

# **FIVE-YEAR FINANCIAL FORECAST**

## **2026 - 2030**

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

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

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

October 21, 2025

SUBJECT: **FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030**

Dear Sir:

I have reviewed the Five-Year Financial Forecast prepared for the fiscal years 2026 - 2030 and offer the following report and summary. Subject to your review and approval, this will be included in the 2026 Budget. These projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the 2026 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. Inflation, supply chain disruptions, labor costs, and increases in chemical costs and the biosolids program have impacted the District in recent years. The growth in the CPI impacted the District's budget across all funds since 2021. The 2026 budget anticipates declining revenues as Personal Property Replacement Tax (PPRT) disbursements slow, and interest rates impact the real estate market. CPI is estimated to end 2025 at 2.5 percent, while growth is estimated to slow through 2030 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 2026 budget across all operating and capital funds but are expected to follow CPI in the subsequent years. Significantly, the budget for the biosolids program increased by \$7.9 million in 2025 and is expected to grow from 2026 through 2030. Chemical costs are projected to increase by an average of 7.4 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. Health care costs are projected to increase an average of 7.0 percent annually through 2030. The District is assessing options to stabilize chemical costs, actively pursuing a biosolids strategy to normalize the biosolids program, and exploring solutions to stabilize health care costs. Over the next decade, evolving permit requirements will impact both capital and operating expenditures.

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

## **EXPENDITURES: DEPARTMENTAL GUIDELINES AND METHODOLOGY**

The Budget Office asked each department to project its needs for the years 2026 - 2030. 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 property 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 Fund is excluded from the limitation.

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

- CPI is projected to be 2.5 percent for 2025, 2.3 percent for 2026 and 2027, fall to 2.2 percent in the following year, then remain near the Federal Reserve's long-run target rate of 2.0 percent. New property is assumed to be 1.0 percent for 2026 - 2030;
- The Aggregate Levy is projected to be at the tax cap in 2026, reflecting the decrease in CPI. Total property levies are projected to increase by an average rate of 3.3 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 \$57.2 million for 2026, a decrease of \$9.4 million, or 14.1 percent, from the 2025 Original Budget, but expected to level off near \$65.0 million for the years 2027 - 2030;
- The Corporate Fund expenditure rate is expected to be 87.0 percent from 2026 - 2030;
- Tax collections will be 96.5 percent of what is levied, allowing for loss in collections, Property Tax Appeal Board decisions, circuit court decisions, and other tax refunds;
- The annual Equalized Assessed Valuation (EAV) projection is based on the 2024 amount as provided by the Cook County Clerk, with estimated growth of 3.5 percent in 2025 and 3.5 percent annually from 2026 - 2030;
- Following a \$300.8 million bond sale in late 2024, a Capital Improvements bond sale valued at \$200.0 million is planned for 2026, followed by \$250.0 million in 2028 and \$250.0 million in 2030;
- The District is expecting to receive approximately \$50.0 million annually from 2026 - 2030 in State Revolving Fund loans;
- The District received statutory authority to sell up to \$600.0 million in Pension Obligation Bonds. Provided market conditions are favorable, the District will issue \$250.0 million in Pension Obligation Bonds as a supplemental employer contribution, but no sale is included in the forecast and is not anticipated in 2026.

## REVENUE AND APPROPRIATION FORECASTS BY FUND

Total District appropriations are summarized in the exhibit on page 62 and detailed in Table I on page 63. 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 7.0 percent annually through 2030 as the District is exploring solutions to stabilize these costs;
- Salaries, wages, and other personal services costs are projected to increase by an average of 1.0 percent annually, which results in an increase of \$10.0 million in the Corporate Fund and \$0.5 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 3.4 percent annually from 2026 through 2030. Property tax revenues account for 58.5 percent of the 2026 Corporate Fund projected revenue. The PPRT allocation to the Corporate Fund is expected to be \$28.5 million in 2026 and increase by an annual average of 5.7 percent through 2030.

Other significant funding sources include industrial user charge fees, investment income, and land rentals. The revenue from the user charge system, which by design recovers costs attributable to industrial users, is estimated at \$38.0 million for 2026, followed by a slight decline to \$37.2 million in 2027 and will stabilize at \$36.4 million for future years.

### Appropriations

The Corporate Fund, the District's general fund, includes all appropriations for day-to-day operations. Appropriations for this fund are expected to increase an average of 2.4 percent annually from 2026 through 2030. This relative stability of appropriations is attributed to revenue estimates, as well as planned control of growth and stability in staffing levels. Operating cost increases on expenditures, primarily the result of wage growth and a tight labor market are incorporated into the 2026 Budget across all operating and capital funds but are expected to follow CPI in the subsequent years.

### Operational Cost Increases

In addition to increases in salaries and benefits, there are two expenditure categories that will impact the District's operating costs over the next five years. Energy costs, including electricity and natural gas, have seen significant increases in recent years; however, due to favorable changes in supply rates, costs are expected to decrease in 2026 and remain steady over the next five years. Global market conditions and their impact on the District's costs 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 7.4 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. The budget for biosolids increased by \$7.9 million in 2025 and is expected to grow from 2026 through 2030. The District is assessing options to stabilize chemical costs and is actively pursuing a biosolids strategy to normalize the biosolids program.

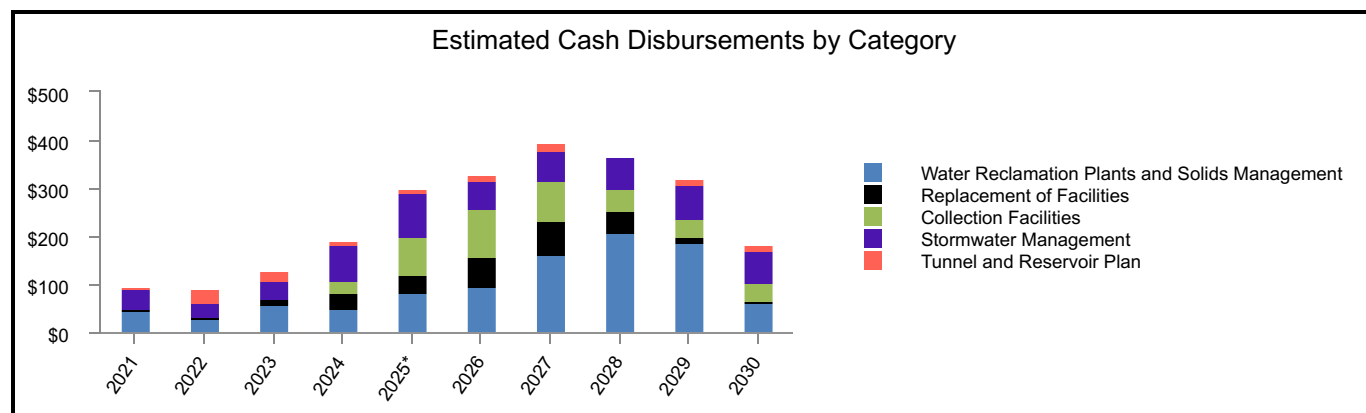
### Employee and Retiree Health Care Benefits

The District's long-term benefits strategy continues to focus on rising health care costs. Employee and retiree benefits constitute approximately 9.9 percent of the Corporate Fund budget. While strategies to limit cost increases resulted in costs remaining flat in 2015-2019, and pandemic-related anomalies in 2020-2021 further limited expenditures, benefits are projected to increase an average of 7.0 percent annually over the next five years. Since the District has achieved its advanced funding goal of over 100 percent in 2025, no additional advance funding contributions are expected.

### Capital Improvement Program

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

The table below shows the Estimated Cash Disbursements by Category for construction projects and reflects the current project schedule, showing that several large projects will be under construction from 2026-2030.



\*Estimated 2025 Year-End

The tax levy for the Construction Fund is \$7.0 million in 2026 and projected to remain flat through 2030. Additionally, \$9.7 million from the District's PPRT disbursement will be allocated to the Construction Fund in 2026 and \$10.0 million in 2027 - 2030 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 \$8.0 million in 2026, while the District continues to aggressively pursue an influx of federal funding to supplement project funding. In 2024, in addition to \$10.0 million received from FEMA for the Addison Creek Channel Improvements project and \$20.0 million received from the Army Corps of



Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir, the District received \$1.8 million in grants and reimbursements. The District expects to receive \$13.3 million in grants and federal reimbursements in 2025 and \$16.1 million in 2026 to fund regional stormwater management projects, particularly in disproportionately impacted areas.

### **Retirement Fund**

The 2026 appropriation for the Retirement Fund is \$100.8 million, a decrease of \$18.0 million from 2025 to 2026, and continues to include \$10.0 million in advance funding in alignment with the District's Strategic Plan. The appropriation is expected to be stable from 2027 through 2030. 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 2026 - 2030 is 2.9 percent for the Retirement Fund property tax levy. The Fund also receives a portion of the District's PPRT distribution from the State of Illinois equal to 20.9 percent of the total Retirement Fund revenues.

### **Debt Service Fund**

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

A complete discussion of the District's planned phosphorus removal projects can be found in the Capital Improvement Plan. As a result of the planned borrowing, Debt Service Fund appropriations are expected to increase an average of 3.7 percent annually over the next five years. Borrowing will be constricted in the subsequent five-year period of 2031-2035 due to limitations of the debt service extension base. The projected debt for the District from 2026 through 2030 appears on page 66. The District's outstanding bonds and ability to issue additional bonds are on pages 500-505.

<b>Planned Bond Sales</b>				
in \$ Millions	WIFIA Loan	Limited	Unlimited	
2026	\$ —	\$ 185.0	\$ 15.0	
2027	—	—	—	
2028	\$ —	\$ 235.0	\$ 15.0	
2029	—	—	—	
2030	\$ —	\$ 235.0	\$ 15.0	

### **Reserve Claim Fund**

The tax levy for the Reserve Claim Fund is projected to be \$6.0 million in 2026 and remain flat at \$7.5 million from 2027 through 2030. The appropriation for the Reserve Claim Fund is expected to grow slowly between 2026 and 2030, from \$48.3 million to \$56.3 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 62, and the table on page 63, summarize the projected appropriations, property tax rates, and tax levies for all funds for the years 2026 through 2030. Historical comparisons can be made by reviewing the actual appropriations, tax rates, and levies for the years 2017 through 2026 on page 39.

Table II, on page 64 provides detailed revenue and tax rate projections, as well as appropriations by department and major categories for the Corporate Fund for 2026 through 2030. Corporate Fund appropriations and expenditures for the years 2017 through 2026 can be found on page 105.

Projections for revenues, tax rates, and appropriations for the Construction Fund for the years 2026 through 2030, appear on page 65, and projected appropriable resources and appropriations for the Capital Improvements Bond Fund appear on page 66. The exhibits on page 67 present appropriation projections by major programs. A summary of actual and projected construction expenditures for both funds, for the years 2021 through 2030, can be found in the Capital Improvement Program Section, on page 323.

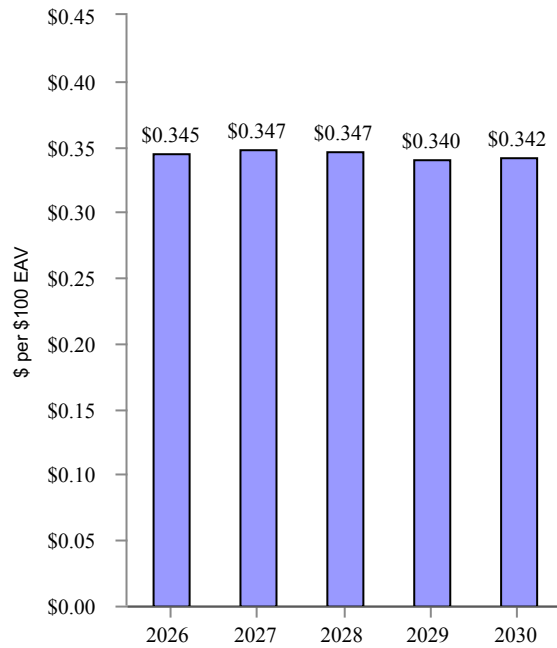
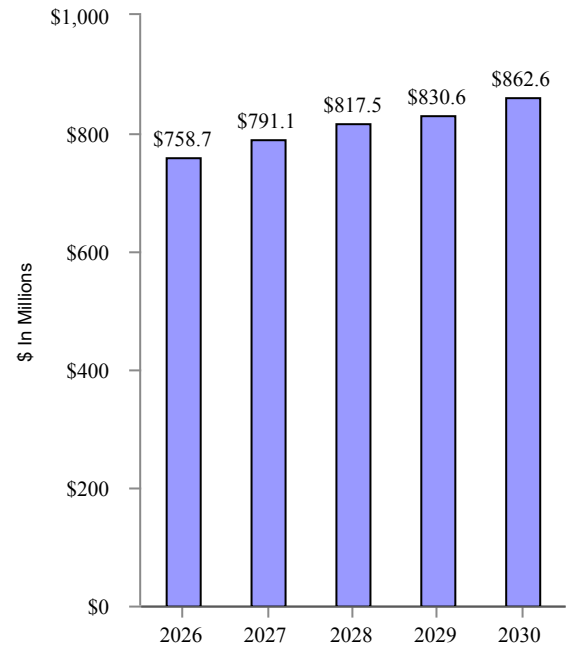
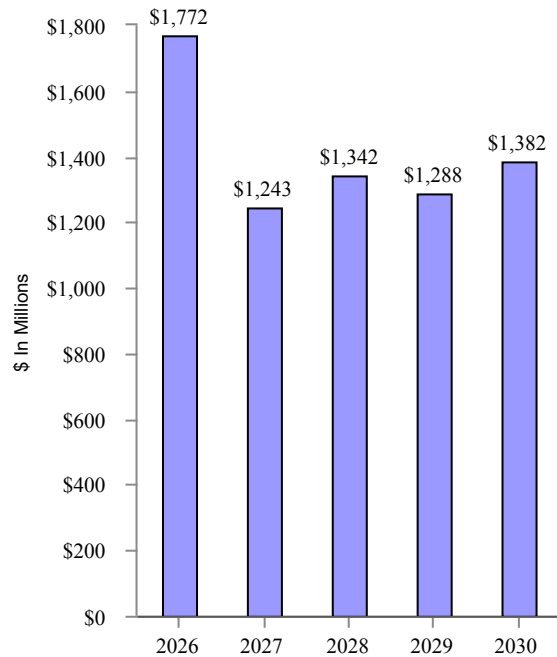
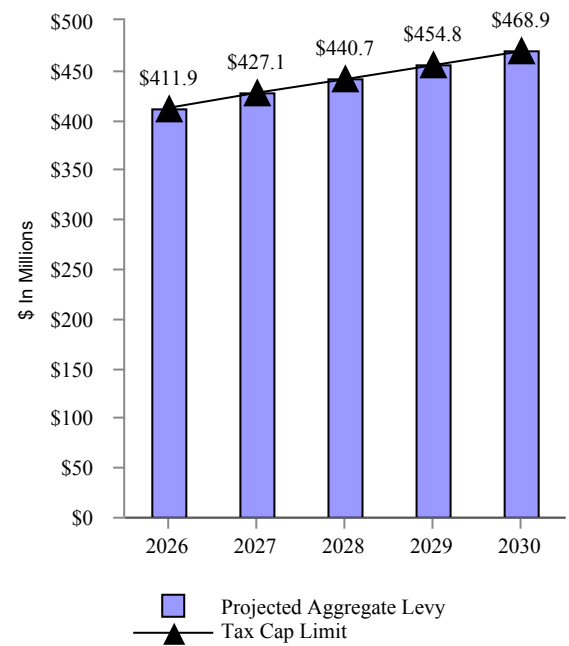
The balance sheet statement on page 68 is prepared on a GAAP basis of accounting and is included to show the effect on the General Corporate Fund, which is comprised of the Corporate, Corporate Working Cash, and Reserve Claim Funds. The total fund equity projection for 2026 is \$483.3 million.

Respectfully submitted,

A handwritten signature in cursive script that reads "Irene Green".

Irene Green  
Budget Officer

## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

**Projected Tax Rates****Projected Total Tax Levy****Projected Appropriation****Projected Aggregate Levy**

## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

## TABLE I

<b>ALL FUNDS</b>					
<b>Projected Tax Rates</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Corporate	\$ 0.1462	\$ 0.1462	\$ 0.1461	\$ 0.1459	\$ 0.1456
Construction	0.0032	0.0031	0.0030	0.0029	0.0028
Stormwater Management	0.0320	0.0331	0.0320	0.0330	0.0319
Debt Service	0.1255	0.1267	0.1278	0.1210	0.1240
Retirement	0.0351	0.0349	0.0347	0.0345	0.0343
Reserve Claim	0.0027	0.0033	0.0032	0.0031	0.0030
Total (\$ in cents)	\$ 0.3447	\$ 0.3473	\$ 0.3468	\$ 0.3404	\$ 0.3415
Percentage Change	— %	0.75 %	(0.15)%	(1.83)%	0.33 %
Projected tax rate per \$100 Equalized Assessed Valuation (EAV). Based on 2024 EAV of \$205.5 billion increasing 3.5% annually for 2025 and 3.5% increase annually thereafter.					
<b>Projected Tax Levies</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Corporate	\$ 321,709	\$ 333,035	\$ 344,367	\$ 356,073	\$ 367,702
Construction	7,000	7,000	7,000	7,000	7,000
Stormwater Management	70,500	75,500	75,500	80,500	80,500
Debt Service- Existing	276,245	277,369	274,423	271,077	274,338
Debt Service- Proposed	—	11,175	26,895	24,252	38,842
Retirement	77,214	79,523	81,845	84,229	86,680
Reserve Claim	6,000	7,500	7,500	7,500	7,500
Total Levy (\$ in thousands)	\$ 758,668	\$ 791,103	\$ 817,530	\$ 830,631	\$ 862,562
Percentage Change	4.87 %	4.28 %	3.34 %	1.60 %	3.84 %
Aggregate Levy (\$ in thousands)	\$ 411,923	\$ 427,058	\$ 440,712	\$ 454,801	\$ 468,882
Percentage Change	3.12 %	3.67 %	3.20 %	3.20 %	3.10 %
<b>Projected Annual Appropriations</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Corporate	\$ 530,820	\$ 546,412	\$ 557,357	\$ 571,027	\$ 583,045
Capital Improvements Bond	689,528	136,471	218,015	135,795	222,199
Construction	73,018	55,629	47,497	38,304	34,597
Stormwater Management	82,037	90,983	101,899	109,140	105,331
Debt Service- Existing	248,020	260,109	258,191	258,191	254,793
Debt Service- Proposed	—	9,261	9,816	21,814	23,114
Retirement	100,776	94,211	97,028	99,861	102,770
Reserve Claim	48,274	49,774	52,274	54,274	56,274
Total Appropriation (\$ in thousands)	\$ 1,772,472	\$ 1,242,849	\$ 1,342,077	\$ 1,288,406	\$ 1,382,123
<b>Projected Positions</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Corporate	1,855	1,853	1,852	1,851	1,851
Stormwater Management	101	101	101	101	101
Total Positions	1,956	1,954	1,953	1,952	1,952

Note: Totals are rounded.

## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

## TABLE II

<b>CORPORATE FUND</b>						% average annual change
<b>Five-Year Revenue and Tax Rate Projections</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026-2030</b>
Property Taxes	\$ 310,449	\$ 321,379	\$ 332,314	\$ 343,610	\$ 354,833	3.40 %
Personal Property Replacement Tax	28,519	35,000	35,000	35,000	35,000	5.68 %
User Charge	38,000	37,200	36,400	35,600	34,800	(2.18)%
Investment Income	10,447	7,635	5,514	7,943	7,860	(2.92)%
Land Rentals	32,884	32,500	33,000	33,500	33,500	0.47 %
Miscellaneous	33,333	33,999	35,189	36,421	37,696	3.12 %
Net Assets Appropriable	131,623	123,441	115,776	108,293	103,573	(5.81)%
Budget Reserve	(54,435)	(44,743)	(35,837)	(29,340)	(24,217)	(18.33)%
Total Appropriable Resources (\$ in thousands)	\$ 530,820	\$ 546,412	\$ 557,357	\$ 571,027	\$ 583,045	2.37 %
Projected Equalized Assessed Valuation (EAV) (Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	\$ 220.08 billion	\$ 227.78 billion	\$ 235.76 billion	\$ 244.01 billion	\$ 252.55 billion	
Projected Tax Rate Cents per \$100 EAV	14.6 ¢	14.6 ¢	14.6 ¢	14.6 ¢	14.6 ¢	
Gross Levy - assumes 3.5% uncollectible.	\$ 321,709	\$ 333,035	\$ 344,367	\$ 356,073	\$ 367,702	
<b>Projected Appropriations by Major Categories</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026-2030</b>
Employee Cost - Salaries	\$ 245,130	\$ 247,581	\$ 250,057	\$ 252,558	\$ 255,083	1.00 %
Employee Cost - Health Care	52,431	56,091	60,006	64,194	68,675	6.98 %
Professional Services	9,582	9,678	9,774	9,872	9,971	1.00 %
Energy Cost	52,685	53,212	53,744	54,281	54,824	1.00 %
Chemicals	32,817	37,863	38,587	42,136	43,408	7.38 %
Materials & Supplies	22,675	22,903	23,132	23,363	23,597	1.00 %
Solids Disposal	27,068	27,338	27,612	27,888	28,167	1.00 %
Contracted Solids Disposal	5,200	6,074	6,210	6,353	6,353	5.34 %
Computer Systems & Telecommunications	13,051	13,182	13,313	13,445	13,580	1.00 %
Repairs to Structures & Equipment	33,698	33,579	33,915	34,254	34,596	0.66 %
Contractual Services	30,323	32,626	34,577	36,099	38,043	5.84 %
Machinery & Equipment	5,326	5,379	5,433	5,487	5,542	1.00 %
Real Estate Taxes	834	906	997	1,097	1,206	9.66 %
Total (\$ in thousands)	\$ 530,820	\$ 546,412	\$ 557,357	\$ 571,027	\$ 583,045	2.37 %
<b>Projected Appropriations by Department</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026-2030</b>
Board of Commissioners	\$ 6,250	\$ 6,327	\$ 6,464	\$ 6,543	\$ 6,644	1.54 %
General Administration	25,457	28,665	29,931	30,883	31,310	5.40 %
Monitoring & Research	36,672	39,821	40,634	41,111	41,792	3.36 %
Procurement & Materials Management	11,854	11,984	12,197	12,315	12,517	1.37 %
Human Resources	74,177	77,604	83,854	89,434	95,815	6.62 %
Information Technology	23,220	22,774	23,267	23,340	23,624	0.44 %
Law	9,089	9,475	9,685	9,888	10,131	2.75 %
Finance	4,444	4,463	4,586	4,607	4,714	1.49 %
Engineering	37,992	40,876	37,504	39,485	39,112	0.92 %
Maintenance & Operations	301,665	304,423	309,235	313,421	317,386	1.28 %
Total (\$ in thousands)	\$ 530,820	\$ 546,412	\$ 557,357	\$ 571,027	\$ 583,045	2.37 %
<b>Projected Appropriation Distribution by Program</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026-2030</b>
1000 Collection	\$ 82,733	\$ 85,577	\$ 82,324	\$ 85,103	\$ 85,326	0.82 %
2000 Treatment	122,995	122,923	124,142	123,357	123,103	0.02 %
3000 Solids Processing	73,943	75,452	77,884	81,677	84,455	3.38 %
4000 Flood & Pollution Control	43,405	49,947	50,972	51,180	52,241	4.90 %
5000 Solids Disposal	48,949	45,985	46,605	47,099	47,626	(0.63)%
7000 General Support	158,795	166,528	175,430	182,611	190,294	4.63 %
Total (\$ in thousands)	\$ 530,820	\$ 546,412	\$ 557,357	\$ 571,027	\$ 583,045	2.37 %

Note: Totals are rounded.

## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

## TABLE III

<b>CONSTRUCTION FUND</b>					
<b>Five-Year Revenue and Tax Rate Projections</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Property Taxes	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755
Personal Property Replacement Tax	9,700	10,000	10,000	10,000	10,000
Investment Income & Miscellaneous Revenue	1,278	2,365	2,928	2,550	2,520
Net Assets Appropriable	55,285	36,509	27,814	18,999	15,322
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 73,018	\$ 55,629	\$ 47,497	\$ 38,304	\$ 34,597
Projected Equalized Assessed Valuation (EAV)	\$ 220.08	\$ 227.78	\$ 235.76	\$ 244.01	\$ 252.55
(Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢
Gross Levy - assumes 3.5% uncollectible rate.	7,000	7,000	7,000	7,000	7,000
<b>Projected Appropriations</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Projects	\$ 66,715	\$ 50,272	\$ 40,694	\$ 30,128	\$ 30,290
Professional Services	6,303	5,357	6,803	8,176	4,307
Total (\$ in thousands)	\$ 73,018	\$ 55,629	\$ 47,497	\$ 38,304	\$ 34,597
<b>Projected Appropriation Distribution by Program</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
1000 Collection	\$ 2,590	\$ 5,433	\$ 6,311	\$ 4,542	\$ 1,573
2000 Treatment	54,641	38,293	26,175	27,911	25,613
3000 Solids Processing	11,357	4,359	5,231	2,814	4,705
4000 Flood & Pollution Control	2,730	6,750	5,492	1,616	2,002
5000 Solids Disposal	1,350	582	3,270	334	559
7000 General Support	350	212	1,018	1,087	145
Total (\$ in thousands)	\$ 73,018	\$ 55,629	\$ 47,497	\$ 38,304	\$ 34,597
<b>STORMWATER MANAGEMENT FUND</b>					
<b>Five-Year Revenue and Tax Rate Projections</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Property Taxes	\$ 68,033	\$ 72,858	\$ 72,858	\$ 77,683	\$ 77,683
Investment Income & Miscellaneous Revenue	5,546	1,437	1,775	1,557	1,539
Sewer Permit Fees	1,000	1,100	1,200	1,300	1,400
Grants	16,125	18,000	22,000	18,486	14,000
Net Assets Appropriable	1,039	7,071	13,542	19,172	20,621
Equity Transfer (Debt Service for Alternate Revenue Bonds)	(9,707)	(9,483)	(9,476)	(9,057)	(9,911)
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 82,037	\$ 90,983	\$ 101,899	\$ 109,140	\$ 105,331
Projected EAV	\$ 220.08	\$ 227.78	\$ 235.76	\$ 244.01	\$ 252.55
(Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	3.2 ¢	3.3 ¢	3.2 ¢	3.3 ¢	3.2 ¢
Gross Levy - assumes 3.5% uncollectible rate.	\$ 70,500	\$ 75,500	\$ 75,500	\$ 80,500	\$ 80,500
<b>Projected Appropriations</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Employee Cost - Salaries	\$ 13,300	\$ 13,433	\$ 13,568	\$ 13,703	\$ 13,840
Employee Cost - Health Care	1,383	1,480	1,583	1,693	1,812
Professional Services	7,879	4,544	3,811	1,123	825
Intergovernmental Agreements	35,756	23,036	22,490	23,500	24,500
Contractual Services	2,980	1,748	2,435	2,588	2,571
Capital Projects	20,186	46,175	57,320	65,811	61,064
Other Charges	553	567	693	722	719
Total (\$ in thousands)	\$ 82,037	\$ 90,983	\$ 101,899	\$ 109,140	\$ 105,331
<b>Projected Appropriation Distribution by Program</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
4000 Flood & Pollution Control	\$ 82,037	\$ 90,983	\$ 101,899	\$ 109,140	\$ 105,331
Total (\$ in thousands)	\$ 82,037	\$ 90,983	\$ 101,899	\$ 109,140	\$ 105,331

Note: Totals are rounded.



## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

## TABLE IV

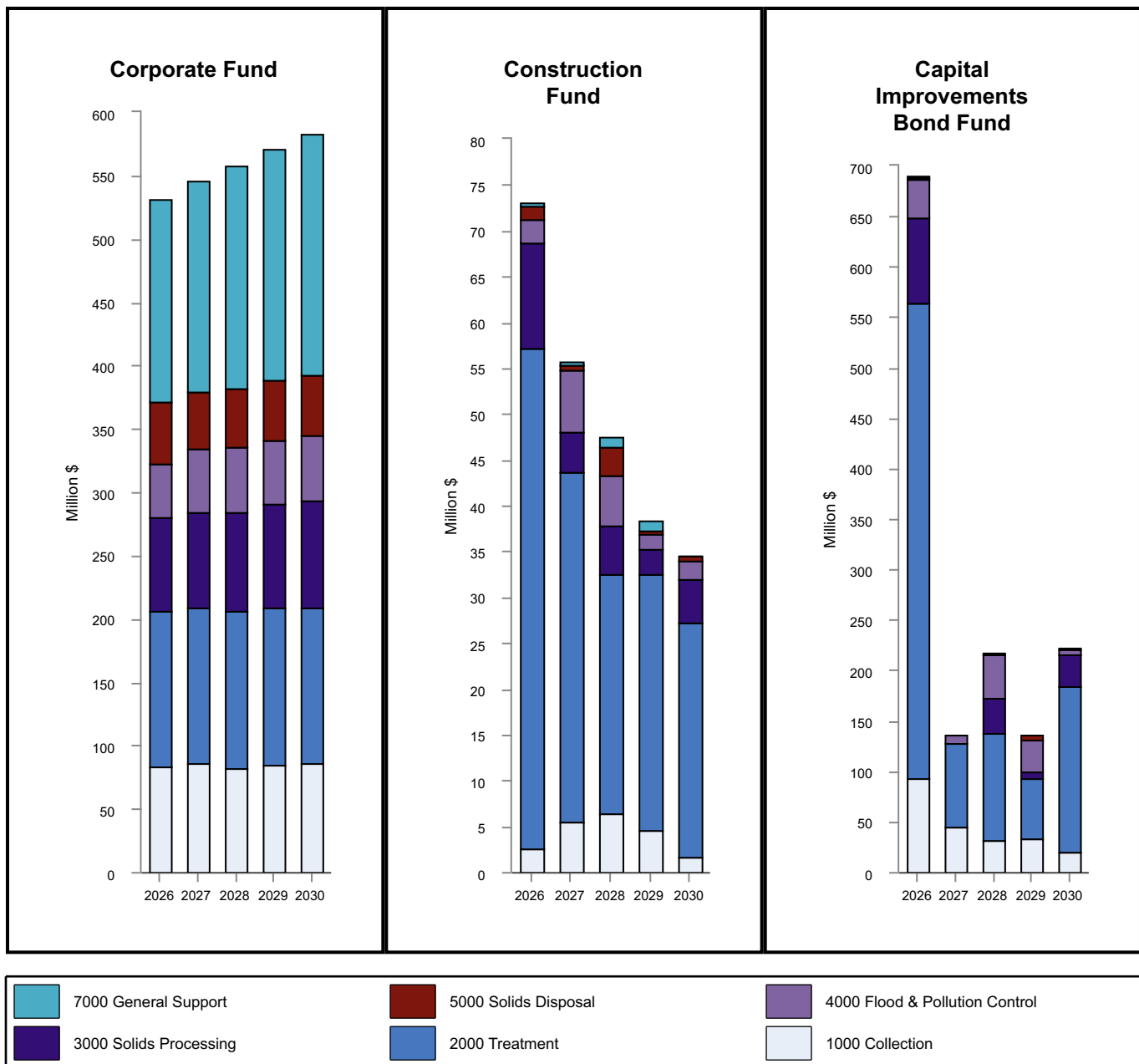
<b>CAPITAL IMPROVEMENTS BOND FUND*</b>					
<b>Appropriable Resources (Cash)</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Bond Sales - Limited	\$ 185,000	\$ —	\$ 235,000	\$ —	\$ 235,000
Bond Sales - Unlimited	15,000	—	15,000	—	15,000
State Revolving Loan Fund Receipts	50,000	50,000	50,000	50,000	50,000
Investment Income & Grant Revenue	30,791	29,388	25,901	20,768	21,520
Beginning Cash	460,762	500,272	267,957	317,724	158,314
Capital Improvement Reserve Funds	(186,529)	(188,394)	(190,278)	(192,181)	(194,103)
Total Assets Appropriable (\$ in thousands)	\$ 555,024	\$ 391,266	\$ 403,580	\$ 196,311	\$ 285,732
Expenditures	\$ 241,281	\$ 311,704	\$ 276,134	\$ 230,177	\$ 96,241
Ending Cash (\$ in thousands)	\$ 500,272	\$ 267,957	\$ 317,724	\$ 158,314	\$ 383,594
<b>Projected Appropriations by Major Categories</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Professional Consulting Services	\$ 9,025	\$ 6,200	\$ 4,700	\$ 2,200	\$ 2,200
Capital Projects	679,145	129,700	212,283	133,480	218,950
Other Charges	1,358	571	1,033	115	1,049
Total (\$ in thousands)	\$ 689,528	\$ 136,471	\$ 218,015	\$ 135,795	\$ 222,199
<b>Projected Appropriation Distribution by Program</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
1000 Collection	\$ 93,525	\$ 44,975	\$ 31,000	\$ 33,100	\$ 19,975
2000 Treatment	471,185	82,975	107,080	59,200	164,725
3000 Solids Processing	84,220	10	34,975	7,885	31,510
4000 Flood & Pollution Control	38,605	7,305	43,293	31,185	4,305
5000 Solids Disposal	500	500	500	4,175	500
7000 General Support	1,493	706	1,168	250	1,184
Total (\$ in thousands)	\$ 689,528	\$ 136,471	\$ 218,015	\$ 135,795	\$ 222,199
*The Capital Improvements Bond Fund is appropriated on an obligation basis. Expenditures are expected to be disbursed over the term of the projects funded.					

<b>DEBT SERVICE FUNDS</b>					
<b>Projected Debt</b>					
<b>EXISTING DEBT</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
January 1 Debt	\$ 2,607,380	\$ 2,715,993	\$ 2,607,176	\$ 2,741,024	\$ 2,614,981
Annual Current Debt Retirement	(141,387)	(157,842)	(161,096)	(165,148)	(168,714)
Net Debt	\$ 2,465,993	\$ 2,558,151	\$ 2,446,080	\$ 2,575,876	\$ 2,446,267
<b>PROPOSED FUTURE DEBT</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Annual Sale of Bonds:					
Capital Bonds - Limited	\$ 185,000	\$ —	\$ 235,000	\$ —	\$ 235,000
Capital Bonds - Unlimited	15,000	—	15,000	—	15,000
State Revolving Fund Bond Issues	50,000	50,000	50,000	50,000	50,000
Future Debt Retirement	—	(975)	(5,057)	(10,895)	(15,817)
Proposed New Debt (\$ in thousands)	\$ 250,000	\$ 49,025	\$ 294,943	\$ 39,105	\$ 284,183
<b>PROJECTED DEBT OUTSTANDING</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Gross Levy for Existing Debt	\$ 276,245	\$ 277,369	\$ 274,423	\$ 271,077	\$ 274,338
Gross Levy for Future Debt	\$ —	\$ 11,175	\$ 26,895	\$ 24,252	\$ 38,842
Total Debt Levy	\$ 276,245	\$ 288,544	\$ 301,318	\$ 295,329	\$ 313,180
Tax Rate (cents)	12.6 ¢	12.7 ¢	12.8 ¢	12.1 ¢	12.4 ¢
Projected Stormwater Alternate Revenue Abatement**	\$ (9,707)	\$ (9,483)	\$ (9,476)	\$ (9,057)	\$ (9,911)
Projected Levy After Abatement	\$ 266,538	\$ 279,061	\$ 291,842	\$ 286,272	\$ 303,269
Projected Equalized Assessed Valuation (EAV)***	\$ 220.08	\$ 227.78	\$ 235.76	\$ 244.01	\$ 252.55
	billion	billion	billion	billion	billion
**As part of the plan of financing, tax revenues deposited in the Stormwater Management Fund are transferred to the Bond Redemption and Interest Fund for payment of Alternate Revenue Bonds.					
***Assumes a 3.5% increase in 2025 and 3.5% increase annually thereafter.					

Note: Numbers are rounded.

## FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

## APPROPRIATIONS



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

**FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030**

Combined GAAP Balance Sheets - General Corporate Fund  
(in Thousands)

<b>Assets</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Cash	\$ 31,121	\$ 31,743	\$ 32,378	\$ 33,026	\$ 33,687
Prepaid Insurance	8,942	9,121	9,303	9,489	9,679
Investments	371,850	379,287	386,873	394,610	402,502
Receivables:					
Property Taxes	327,709	340,535	351,867	363,573	375,202
Less Allowance for Uncollectible Taxes	(11,470)	(11,919)	(12,315)	(12,725)	(13,132)
Net Property Taxes Receivable	\$ 316,239	\$ 328,616	\$ 339,552	\$ 350,848	\$ 362,070
Lease Receivable	355,201	355,201	355,201	355,201	355,201
Personal Property Replacement Tax	28,519	35,000	35,000	35,000	35,000
User Charges	6,540	6,671	6,804	6,940	7,079
Miscellaneous	4,295	4,381	4,469	4,558	4,649
Due from Stormwater Management Fund					
Restricted Deposits					
Inventories	40,031	40,832	41,649	42,482	43,332
<b>Total Assets</b>	<b>\$ 1,134,219</b>	<b>\$ 1,155,852</b>	<b>\$ 1,176,229</b>	<b>\$ 1,197,154</b>	<b>\$ 1,218,199</b>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities:</b>					
Deferred Tax Revenue	\$ 253,570	\$ 256,106	\$ 258,667	\$ 261,254	\$ 263,867
Accounts Payable and Other Liabilities	50,667	49,654	48,661	47,688	48,642
Deferred Inflows Related to Leases	346,695	346,695	346,695	346,695	346,695
<b>Total Liabilities</b>	<b>\$ 650,932</b>	<b>\$ 652,455</b>	<b>\$ 654,023</b>	<b>\$ 655,637</b>	<b>\$ 659,204</b>
<b>Fund Equity:</b>					
Fund Balances					
Prepaid Insurance	\$ 8,942	\$ 9,121	\$ 9,303	\$ 9,489	\$ 9,679
Non-spendable - Inventory	40,031	40,832	41,649	42,482	43,332
Restricted - Working Cash	293,920	299,798	305,794	311,910	318,148
Real Estate Escrow	2,407	2,409	2,412	2,414	2,416
Reserve Claim	52,305	53,351	54,418	55,506	56,616
Deposits					
Unassigned:					
Unassigned	85,682	97,886	108,630	119,716	128,804
<b>Total Fund Equity</b>	<b>\$ 483,287</b>	<b>\$ 503,397</b>	<b>\$ 522,206</b>	<b>\$ 541,517</b>	<b>\$ 558,995</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,134,219</b>	<b>\$ 1,155,852</b>	<b>\$ 1,176,229</b>	<b>\$ 1,197,154</b>	<b>\$ 1,218,199</b>

Note: Totals are rounded.

# SECTION III

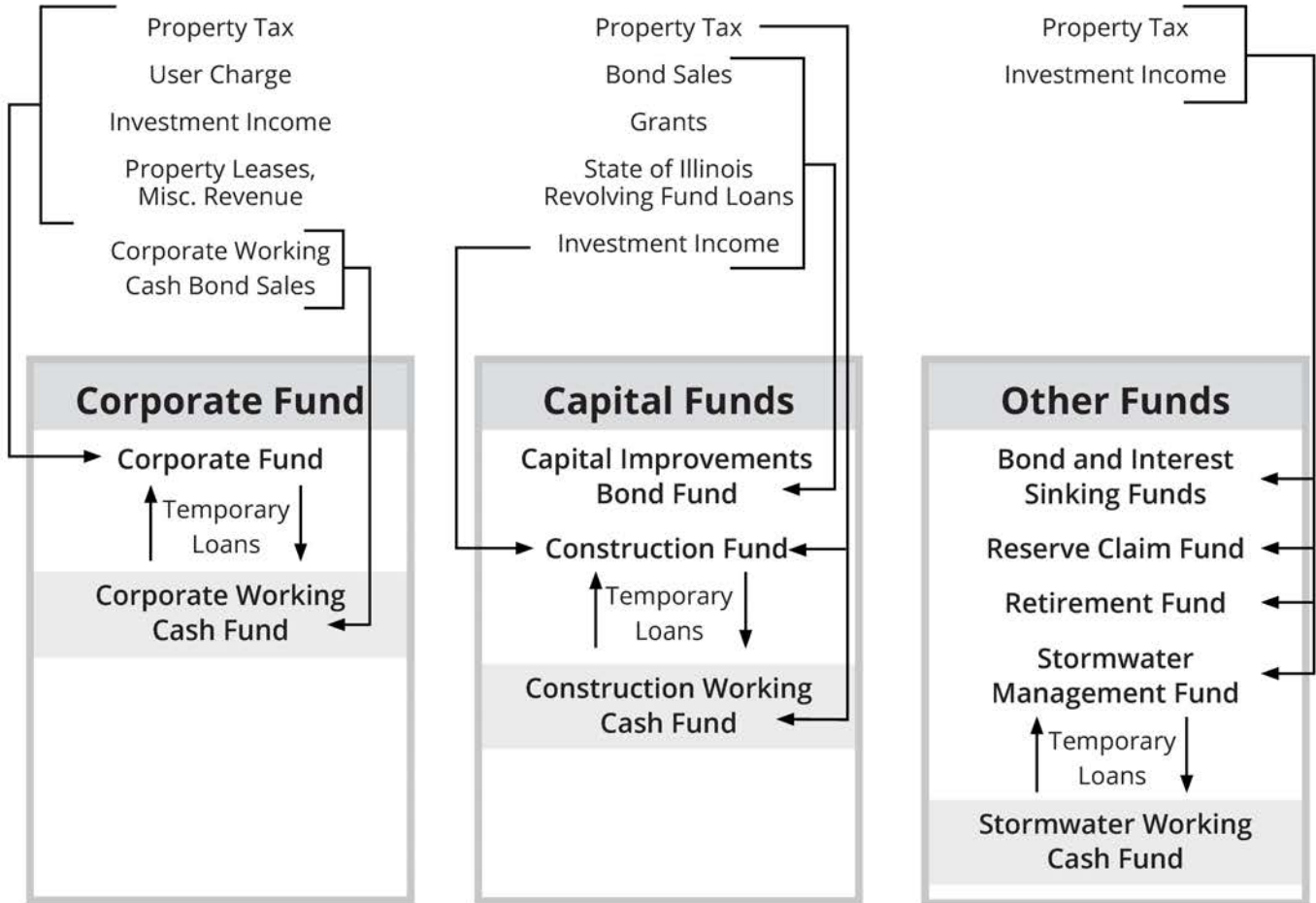
## FINANCIAL STATEMENTS BY FUND

This section includes an explanation of the District's fund structure, the accounting basis employed, and the relationships among the various funds. The financial statements are first presented in summary, with an overall financial narrative, then with summary statements of revenue and expenditures for 2024 through the Budget Year 2026. Consolidated statements of taxes receivable and historical data on tax levies are included. 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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# District's Flow of Funds Structure

## Revenue Sources



## Uses of Funds

General Operational Expenditures

Permanent Facilities  
Environmental Facilities  
Stormwater Management Projects  
Other Capital Expenditures

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

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

## FINANCIAL NARRATIVE

### FUND STRUCTURE, PURPOSE, AND ACCOUNTING BASIS

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

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

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

### BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

The District is a special district government created by the State of Illinois. Its powers and authority, regarding revenue sources, are generally restricted to those powers granted by applicable state statutes. The following exhibits, 1 - 6, are derived from the summary of revenue and expenditures found on pages 73 - 76 of the 2026 Budget and similar summaries in prior years' budgets. This section contains a summary of all District funds.

### TAX SOURCES

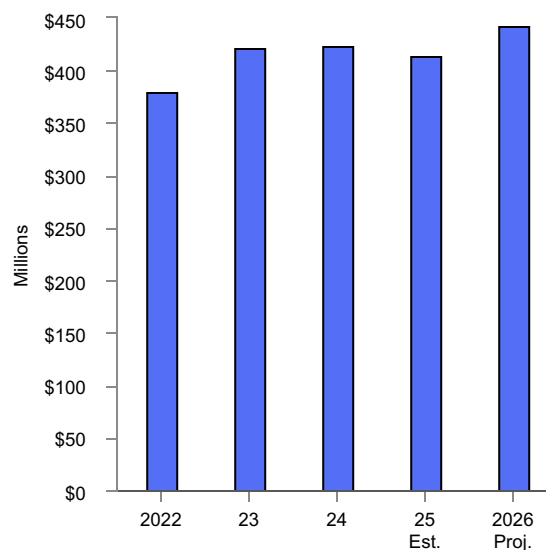
The main source of revenue for the District is ad valorem property taxes. The District's 2026 property tax levy is \$758.7 million, an increase of \$35.2 million, or 4.9 percent, from 2025. The authority to levy property taxes for the various funds generally specifies a tax rate limit per hundred dollars 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 67.2 percent of the 2026 appropriation is supported by property taxes. Taxes levied in one year are collected in the next year, and Working Cash Funds for the Corporate, Construction, and Stormwater Management Funds provide temporary financing while awaiting property tax receipts. The estimates are detailed on page 81. 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 2026 is 3.5 percent, based on an annual review of prior years' tax collections.



A Personal Property Replacement Tax (PPRT) provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes once received from a tax levy on personal property. PPRT revenue, received directly from the State of Illinois, is estimated at \$57.2 million for 2026, a decrease of \$9.4 million from the 2025 Original Budget, or 14.1 percent. PPRT will continue to decrease due to adjustments made by the Illinois Department of Revenue to more accurately estimate future allocations.

Exhibit 1 presents revenue from net tax sources for the years 2022 - 2026. Beginning in 1995, the Illinois Tax Cap laws limit increases in property tax levies in the aggregate to the lesser of 5.0 percent or the change in the national Consumer Price Index (CPI). The 2025 CPI increase is projected to be 2.5 percent for the 2026 levies, while a 1.0 percent increase is projected for new development and newly annexed properties. The 2026 property tax levy subject to the tax cap is a 3.1 percent increase from the 2025 aggregate levy. The Stormwater Management Fund and the payment of bond principal and interest are exempt from the tax cap extension limitations.

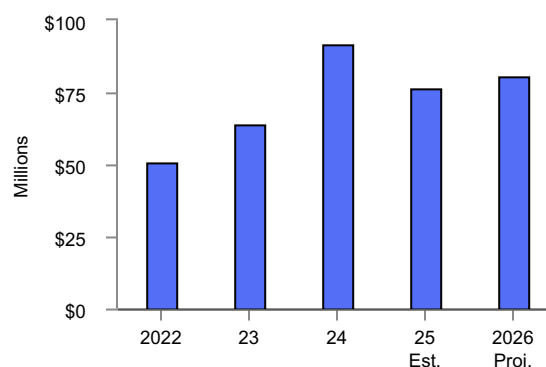
**Exhibit 1 - Net Tax Sources**



## GRANTS, LOANS, AND REIMBURSEMENTS

Federal and state grants and loans contribute to finance the District's capital programs. For 2026, \$50.0 million in Wastewater/Stormwater State Revolving Fund (SRF) loan revenue and \$30.8 million in federal and state grants are budgeted to fund capital projects. The District has been successful in obtaining grant funding and will continue to pursue grants for stormwater and other projects. In 2024, the District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. Exhibit 2 shows the grants, loans, and reimbursements for the years 2022 - 2026. The District anticipates receiving an annual allocation of up to \$50.0 million in SRF loans in each of the next four years.

**Exhibit 2 - Grants, Loans, and Reimbursements**

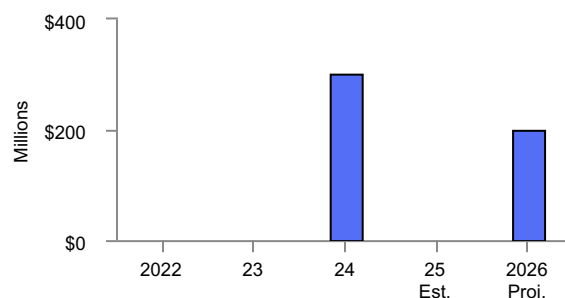


## BOND SALES

The District's Capital Improvement Program is financed primarily with SRF loans and general obligation bond sales. Exhibit 3 shows a 200.0 million bond sale planned for 2026, including 185.0 million in Limited General Obligation Bonds and 15.0 million in Unlimited General Obligation Bonds to fund an aggressive Capital Improvement Program.

The Capital Funds narrative on page 90 provides a more detailed discussion. The statement of outstanding bonds and statutory debt margin on pages 49 - 51 shows the District's strong position. The Five-Year Financial Forecast on pages 58 and 66 details future bond sale projections.

**Exhibit 3 - Bond Sales**

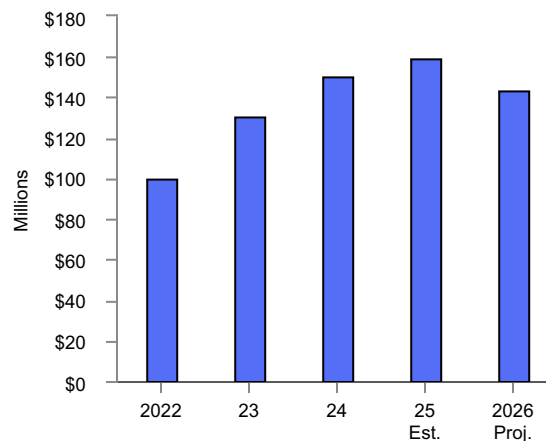


## PROPERTY, SERVICES, AND MISCELLANEOUS

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 2026 are \$38.0 million, an increase of \$1.0 million from the 2025 Budget.

Land rentals, investment income, sewer permit fees, connection impact fees, and other revenues will provide an estimated \$105.2 million in 2026. 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 2026. Interest rates on short-term securities reflect current market conditions for 2026. Investments are predominately short-term in nature. Sewer permit revenue estimates are based on anticipated projects and 2025 rates. Connection impact fees were established in 1998 to require new service areas to contribute to the past investment in the District's infrastructure.

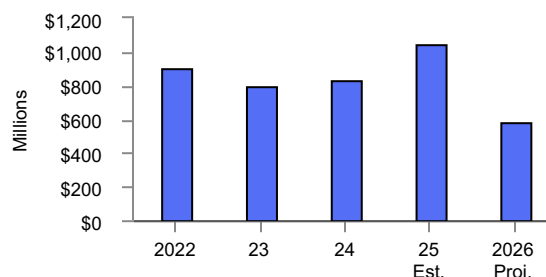
**Exhibit 4 - Property, Services, & Miscellaneous**



## 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 2022 through 2026 are attributed to both over performance of PPRT from 2021 to 2023 and delayed spending in the Corporate Fund which has provided a strong budgetary reserve. Additionally, supply chain disruptions and labor costs have impacted capital project expenditures in the capital project funds.

**Exhibit 5 - Net Assets Appropriable**

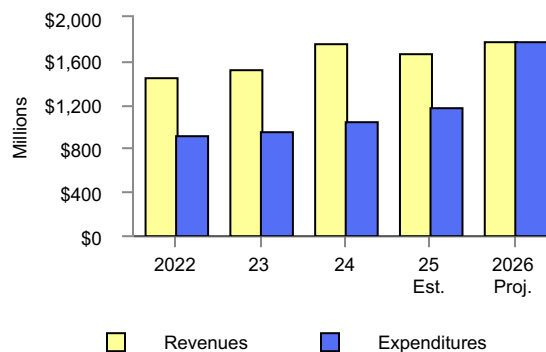


## TOTAL REVENUES AND EXPENDITURES

Exhibit 6 displays the relationship between revenues and expenditures. The 2026 Budget includes a \$10.0 million transfer from the statutory 2024 Property Tax Levy Adjustment to maintain the Retirement Fund's funded ratio. Within the Corporate Fund, the 2026 Budget includes capital equipment, technology replacement, studies, and special projects with \$3.7 million budgeted for the computerized maintenance management system implementation and \$3.6 million for the maintenance and upgrade of distributed control systems.

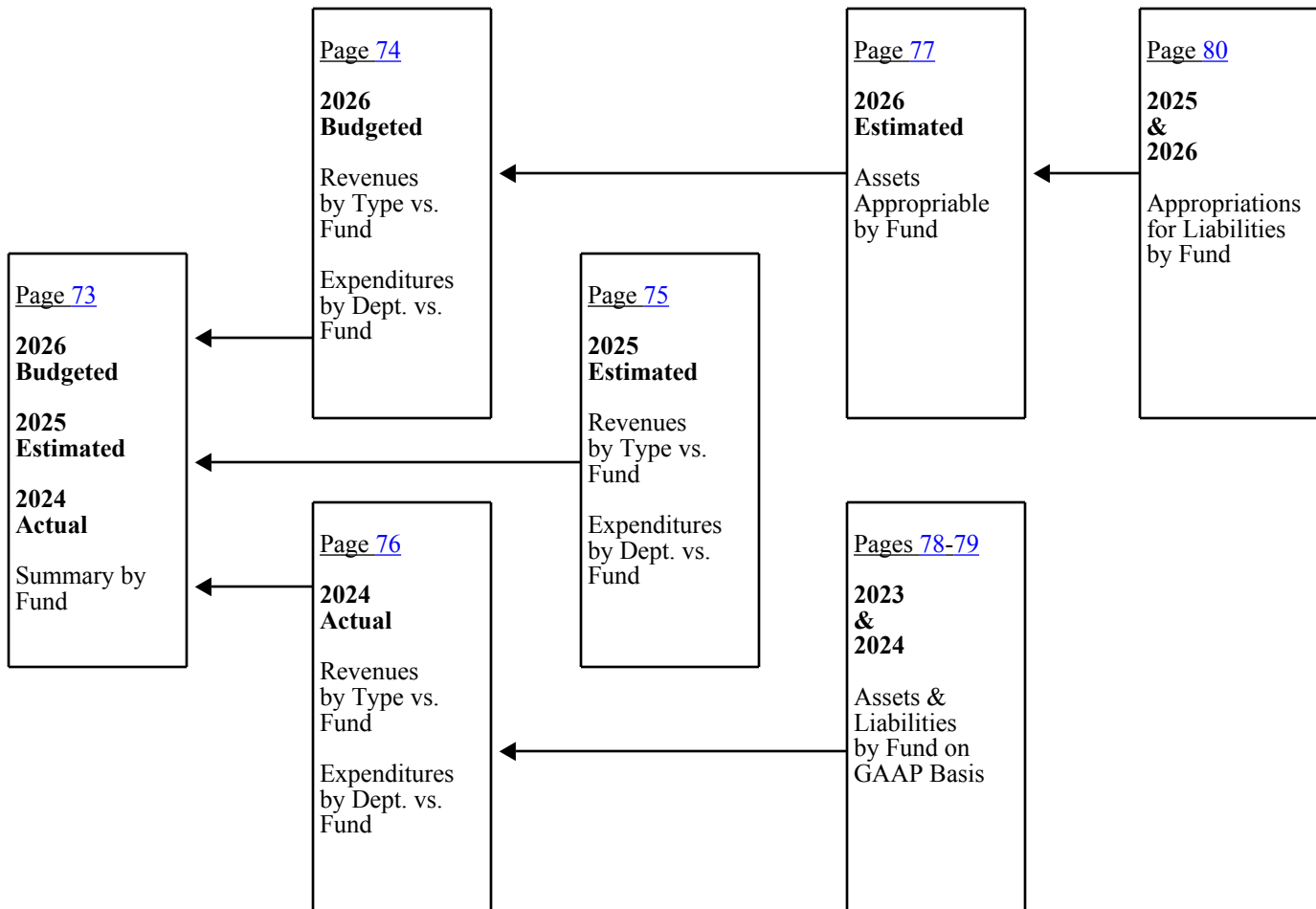
For 2026, a portion of the Corporate Fund projected net assets will remain unappropriated to ensure a fiscally responsible fund balance.

**Exhibit 6 - Total Revenue & Expenditures**



## SUMMARY FINANCIAL STATEMENTS

Summary financial statements presented on pages [73](#) - [76](#) provide comparisons of revenues and expenditures for all funds for the years 2024 - 2026. These statements provide a financial summarization by fund of the 2026 Budget as proposed, the estimated status at 2025 fiscal year-end, and the actual results of operations for fiscal year 2024. The relationships among the pages are diagrammed below.



The table of taxes receivable on page [81](#) provides detailed data on property tax levies and tax receipts from 2021 to 2025. While 2021 through 2023 show high levels of collection, delayed refunds continue to be processed through the Property Tax Appeal Board and the Circuit Courts. Estimated refunds affecting levy years prior to 2021 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 [83](#) - [104](#).

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

(In Thousands)

	FUND								
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL	
<b><u>2026 BUDGETED</u></b>									
Net Assets Appropriable (b)	\$ 131,623.0	\$ 36,233.3	\$ 55,389.6	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 578,903.3	
Net Assets Appropriated	\$ 72,188.5	\$ 36,233.3	\$ 55,389.6	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 519,468.8	
Revenue	458,631.7	653,294.6	17,628.0	80,997.1	28,981.3	11,803.8	1,667.0	1,253,003.5	
Appropriation	\$ 530,820.2	\$ 689,527.9	\$ 73,017.6	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,772,472.3	
<b><u>2025 ESTIMATED</u></b>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 219,174.3	\$ 55,186.5	\$ 1,044,122.5	
Revenue	418,264.6	83,582.0	26,148.0	66,559.5	30,000.0	15,446.7	2,790.4	642,791.2	
Adjustment for 2025 receipts (a)	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)	
Expenditures	(481,797.2)	(189,122.8)	(27,743.7)	(113,005.1)	(118,736.0)	(234,621.0)	(17,000.0)	(1,182,025.8)	
Ending Net Assets Appropriable	\$ 131,623.0	\$ 254,053.5	\$ 55,389.6	\$ 1,039.4	\$ —	\$ —	\$ 40,976.9	\$ 483,082.4	
<b><u>2024 ACTUAL</u></b>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4	
Revenue	386,841.2	371,558.2	46,349.3	78,631.7	31,500.0	17,415.9	2,167.7	934,464.0	
Expenditures	(455,807.0)	(110,734.3)	(23,110.2)	(85,811.0)	(129,207.3)	(235,755.7)	(7,451.5)	(1,047,877.0)	
Ending Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ (11,267.3)	\$ —	\$ 48,369.9	\$ 718,128.3	
Adjusted NAA 1/1/2025	\$ 195,155.6		\$ 56,985.3	\$ 47,485.0					
Adjustment (a)	\$ (18,023.0)		\$ 105.0	\$ (3,887.5)					

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

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

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

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

# ALL FUNDS

## SUMMARY OF REVENUE AND EXPENDITURES

### 2026 BUDGETED

(In Thousands)

	FUND								TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM		
REVENUE									
Net Assets Appropriable (a)	\$ 131,623.0	\$ 36,233.3	\$ 55,389.6	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 578,903.3	
2024 Levy Adjustment to Retirement Fund	(10,000.0)	—	—	—	10,000.0	—	—	—	
Budget Reserve	(49,434.5)	—	—	—	—	—	—	(49,434.5)	
Net Property Taxes	310,449.4	—	6,755.0	68,032.5	—	—	—	385,236.9	
Personal Property Replacement Tax	28,518.7	—	9,700.0	—	18,981.3	—	—	57,200.0	
Working Cash Borrowings Adjustment	(4,849.4)	—	(105.0)	(1,057.5)	—	—	—	(6,011.9)	
Bond Sales (Present & Future)	—	582,503.6	—	—	—	—	—	582,503.6	
Grants (Federal & State)	2,700.0	12,000.0	—	16,125.0	—	—	—	30,825.0	
Investment Income	10,447.0	16,791.0	1,266.0	1,603.9	—	2,097.0	1,667.0	33,871.9	
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0	
Property & Services	36,490.0	—	—	1,000.0	—	—	—	37,490.0	
User Charge	38,000.0	—	—	—	—	—	—	38,000.0	
TIF Differential Fee & Impact Fee	26,000.0	—	—	—	—	—	—	26,000.0	
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706.8)	—	9,706.8	—	—	
Reimbursement for Labor Costs incurred on Capital Projects	5,000.0	(5,000.0)	—	—	—	—	—	—	
Equity Transfer	—	(5,000.0)	—	5,000.0	—	—	—	—	
Miscellaneous	5,876.0	2,000.0	12.0	—	—	—	—	7,888.0	
TOTAL REVENUE	\$ 530,820.2	\$ 689,527.9	\$ 73,017.6	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,772,472.3	
EXPENDITURES									
Board of Commissioners	\$ 6,250.2	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	6,250.2	
General Administration	25,456.8	—	—	—	—	—	—	25,456.8	
Monitoring & Research	36,671.7	—	—	—	—	—	—	36,671.7	
Procurement & Materials Mgmt.	11,853.8	—	—	—	—	—	—	11,853.8	
Human Resources	74,176.9	—	—	—	—	—	—	74,176.9	
Information Technology	23,220.2	—	—	—	—	—	—	23,220.2	
Law	9,088.9	—	—	—	—	—	—	9,088.9	
Finance	4,444.1	—	—	—	—	—	—	4,444.1	
Engineering	37,991.8	689,527.9	73,017.6	—	—	—	—	800,537.3	
Maintenance & Operations	301,665.8	—	—	—	—	—	—	301,665.8	
Stormwater Management Fund	—	—	—	82,036.5	—	—	—	82,036.5	
Retirement Fund	—	—	—	—	100,776.0	—	—	100,776.0	
Bond Redemption & Interest Fund	—	—	—	—	—	248,020.3	—	248,020.3	
Reserve Claim Fund	—	—	—	—	—	—	48,273.8	48,273.8	
TOTAL EXPENDITURES	\$ 530,820.2	\$ 689,527.9	\$ 73,017.6	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,772,472.3	

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

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

# ALL FUNDS

## SUMMARY OF REVENUE AND EXPENDITURES

### 2025 ESTIMATED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 219,174.3	\$ 55,186.5	\$ 1,044,122.5
Reserve for Transfer to Retirement Fund	(21,643.0)	—	—	—	21,643.0	—	—	—
2023 Levy Adjustment to Retirement Fund	(8,357.0)	—	—	—	8,357.0	—	—	—
Adjustment for Receipts	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)
Net Property Taxes	299,675.0	—	6,755.0	60,312.5	—	—	—	366,742.5
Personal Property Replacement Tax	30,995.3	—	16,600.0	—	—	—	—	47,595.3
Working Cash Borrowings Adjustment	(6,170.3)	—	(105.0)	(937.5)	—	—	—	(7,212.8)
Bond Sales (Present & Future)	—	—	—	—	—	—	—	—
Reimbursements	—	—	—	505.2	—	—	—	505.2
Grants (Federal & State)	787.8	12,000.0	—	12,800.0	—	—	—	25,587.8
Investment Income	11,260.0	19,582.0	2,888.0	2,213.0	—	6,213.0	2,790.0	44,946.0
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	32,000.0	—	—	900.0	—	—	—	32,900.0
User Charge	38,800.0	—	—	—	—	—	—	38,800.0
TIF Differential Fee & Impact Fee	35,500.0	—	—	—	—	—	—	35,500.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,233.7)	—	9,233.7	—	—
Equity Transfer to Bond & Interest Fund	—	—	—	—	—	—	—	—
Miscellaneous	5,416.8	2,000.0	10.0	—	—	—	0.4	7,427.2
<b>TOTAL REVENUE</b>	<b>\$ 613,420.2</b>	<b>\$ 443,176.3</b>	<b>\$ 83,133.3</b>	<b>\$ 114,044.5</b>	<b>\$ 118,736.0</b>	<b>\$ 234,621.0</b>	<b>\$ 57,976.9</b>	<b>\$ 1,665,108.2</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 5,160.0	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,160.0
General Administration	21,309.7	—	—	—	—	—	—	21,309.7
Monitoring & Research	31,732.9	—	—	—	—	—	—	31,732.9
Procurement & Materials Mgmt.	10,960.8	—	—	—	—	—	—	10,960.8
Human Resources	72,002.8	—	—	—	—	—	—	72,002.8
Information Technology	23,485.9	—	—	—	—	—	—	23,485.9
Law	7,672.9	—	—	—	—	—	—	7,672.9
Finance	4,022.0	—	—	—	—	—	—	4,022.0
Engineering	34,071.8	189,122.8	27,743.7	—	—	—	—	250,938.3
Maintenance & Operations	271,378.4	—	—	—	—	—	—	271,378.4
Stormwater Management Fund	—	—	—	113,005.1	—	—	—	113,005.1
Retirement Fund	—	—	—	—	118,736.0	—	—	118,736.0
Bond Redemption & Interest Fund	—	—	—	—	—	234,621.0	—	234,621.0
Reserve Claim Fund	—	—	—	—	—	—	17,000.0	17,000.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 481,797.2</b>	<b>\$ 189,122.8</b>	<b>\$ 27,743.7</b>	<b>\$ 113,005.1</b>	<b>\$ 118,736.0</b>	<b>\$ 234,621.0</b>	<b>\$ 17,000.0</b>	<b>\$ 1,182,025.8</b>

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



**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2024 ACTUAL**  
(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4
Reserve for Transfer to Retirement Fund	(42,767.3)	—	—	—	31,500.0	—	—	(11,267.3)
Adjustment for Receipts	(9,206.1)	—	105.0	(3,589.7)	—	—	—	(12,690.8)
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	—	300,814.7	—	—	—	—	—	300,814.7
Reimbursements	—	—	—	20,000.0	—	—	—	20,000.0
Grants (Federal & State)	286.0	13,149.4	—	11,768.8	—	—	—	25,204.2
Investment Income	15,653.5	8,761.3	2,582.0	3,934.9	—	7,470.9	2,154.6	40,557.2
State Revolving Fund Loans	—	46,661.8	—	—	—	—	—	46,661.8
Property & Services	32,439.4	—	—	876.7	—	—	—	33,316.1
User Charge	43,207.7	—	—	—	—	—	—	43,207.7
TIF Differential Fee & Impact Fee	12,086.3	—	12,000.0	—	—	—	—	24,086.3
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,530.0)	—	9,530.0	—	—
Miscellaneous	5,541.7	2,171.0	12.3	545.9	—	415.1	13.2	8,699.2
<b>TOTAL REVENUE</b>	<b>\$ 668,985.7</b>	<b>\$ 470,328.6</b>	<b>\$ 79,990.5</b>	<b>\$ 137,183.4</b>	<b>\$ 117,940.0</b>	<b>\$ 235,755.8</b>	<b>\$ 55,821.5</b>	<b>\$ 1,766,005.5</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 4,781.1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,781.1
General Administration	20,012.8	—	—	—	—	—	—	20,012.8
Monitoring & Research	32,529.0	—	—	—	—	—	—	32,529.0
Procurement & Materials Mgmt.	10,102.0	—	—	—	—	—	—	10,102.0
Human Resources	62,779.5	—	—	—	—	—	—	62,779.5
Information Technology	21,082.7	—	—	—	—	—	—	21,082.7
Law	7,531.4	—	—	—	—	—	—	7,531.4
Finance	3,987.5	—	—	—	—	—	—	3,987.5
Engineering	26,996.9	110,734.3	23,110.2	—	—	—	—	160,841.4
Maintenance & Operations	266,004.2	—	—	—	—	—	—	266,004.2
Stormwater Management Fund	—	—	—	85,811.0	—	—	—	85,811.0
Retirement Fund	—	—	—	—	129,207.3	—	—	129,207.3
Bond Redemption & Interest Fund	—	—	—	—	—	235,755.7	—	235,755.7
Reserve Claim Fund	—	—	—	—	—	—	7,451.5	7,451.5
<b>TOTAL EXPENDITURES</b>	<b>\$ 455,807.0</b>	<b>\$ 110,734.3</b>	<b>\$ 23,110.2</b>	<b>\$ 85,811.0</b>	<b>\$ 129,207.3</b>	<b>\$ 235,755.7</b>	<b>\$ 7,451.5</b>	<b>\$ 1,047,877.0</b>

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

# 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 2026

DESCRIPTION	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
2026 Revenue	\$ 453,631,700	\$ 663,294,600	\$ 17,628,018	\$ 85,703,888	\$ 18,981,300	\$ 2,097,000	\$ 1,667,000	\$ 1,243,003,506
Resources Available at 01/01/2026 (a)	473,530,744	460,762,300	64,739,551	79,527,098	71,794,700	396,716,411	48,556,800	1,595,627,604
Total Resources	\$ 927,162,444	\$ 1,124,056,900	\$ 82,367,569	\$ 165,230,986	\$ 90,776,000	\$ 398,813,411	\$ 50,223,800	\$ 2,838,631,110
Liabilities and Designations at 01/01/2026	(341,907,700)	(424,529,000)	(9,349,969)	(78,487,686)	—	(160,499,911)*	(1,950,000)	(1,016,724,266)
Equity Transfer	(10,000,000)	(5,000,000)	—	5,000,000	10,000,000	—	—	—
Reimbursement for Labor Costs incurred on Capital Projects	5,000,000	(5,000,000)	—	—	—	—	—	—
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706,800)	—	9,706,800	—	—
Budget Reserve	(49,434,544)	—	—	—	—	—	—	(49,434,544)
<b>ASSETS APPROPRIABLE</b>	<b>\$ 530,820,200</b>	<b>\$ 689,527,900</b>	<b>\$ 73,017,600</b>	<b>\$ 82,036,500</b>	<b>\$ 100,776,000</b>	<b>\$ 248,020,300</b>	<b>\$ 48,273,800</b>	<b>\$ 1,772,472,300</b>

\* 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 2024 Annual Comprehensive Financial Report - Exhibit A-1

## Governmental Funds Balance Sheets / Statements of Net Position

December 31, 2024 (with comparative amounts for prior year)

Metropolitan Water Reclamation District of Greater Chicago						
(in thousands of dollars)	General Corporate Fund		Debt Service Fund		Capital Improvements Bond Funds	
	2024	2023	2024	2023	2024	2023
<b>Assets and deferred outflows of resources</b>						
Assets:						
Cash	\$ 13,022	\$ 10,139	\$ 1,614	\$ 3,582	\$ 4,047	\$ 7,077
Certificates of deposit	16,891	9,541	—	—	8,036	13,111
Investments (note 4)	357,411	425,223	115,166	101,512	526,202	254,216
Prepaid expenses	8,595	7,635	—	—	—	—
Taxes receivable, net (note 5)	296,291	294,311	236,520	232,813	—	—
Lease receivable (note 14)	355,201	341,602	—	—	—	—
Other receivables, net (note 5)	10,414	8,540	—	—	15,331	8,463
Due from other funds (note 12)	531	402	—	—	—	—
Restricted deposits	331	323	6,108	—	20,120	22,200
Inventories	38,476	37,240	—	—	—	—
Capital assets not being depreciated/amortized (note 6)	—	—	—	—	—	—
Capital assets being depreciated/amortized, net (note 6)	—	—	—	—	—	—
Total assets	1,097,163	1,134,956	359,408	337,907	573,736	305,067
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	\$ 1,097,163	\$ 1,134,956	\$ 359,408	\$ 337,907	\$ 573,736	\$ 305,067
<b>Liabilities, deferred inflows of resources, and fund balances/net position</b>						
Liabilities:						
Accounts payable and other liabilities (note 5)	\$ 49,497	\$ 44,256	\$ —	\$ —	\$ 24,616	\$ 22,047
Due to Pension Trust Fund (note 12)	—	—	—	—	—	—
Due to other funds (note 12)	—	—	—	—	—	—
Accrued interest payable	—	—	—	—	—	—
Unearned revenue	3,259	2,538	—	—	20,120	22,199
Long-term liabilities: (note 11)						
Due within one year, as restated	—	—	—	—	—	—
Due in more than one year, as restated	—	—	—	—	—	—
Total liabilities	52,756	46,794	—	—	44,736	44,246
Deferred inflows of resources:						
Unavailable tax revenue (note 5)	248,573	260,934	198,429	206,402	—	—
Deferred inflows related to leases	346,695	337,129	—	—	—	—
Other unavailable revenue (note 5)	—	—	—	—	953	953
Deferred inflows for pension and OPEB related amounts	—	—	—	—	—	—
Total deferred inflows of resources	595,268	598,063	198,429	206,402	953	953
Fund balances:						
Nonspendable (note 1r.)	47,071	44,875	—	—	—	—
Restricted for (note 1r.)	333,112	327,938	160,979	131,505	348,553	93,134
Assigned	—	—	—	—	179,494	166,734
Unassigned	68,956	117,286	—	—	—	—
Total fund balances	449,139	490,099	160,979	131,505	528,047	259,868
Total liabilities, deferred inflows, and fund balances	\$ 1,097,163	\$ 1,134,956	\$ 359,408	\$ 337,907	\$ 573,736	\$ 305,067
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), as restated						
Total net position						

See accompanying notes to the basic financial statements.

**GAAP Basis Statement From 2024 Annual Comprehensive Financial Report - Exhibit A-1**  
**Governmental Funds Balance Sheets / Statements of Net Position**
*December 31, 2024 (with comparative amounts for prior year)*

<i>Metropolitan Water Reclamation District of Greater Chicago</i>									
<b>Retirement Fund</b>		<b>Other Governmental / Nonmajor Funds</b>		<b>Total Governmental Funds</b>		<b>Adjustments (Note 2a)</b>		<b>Statements of Net Position</b>	
<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
							(as restated)		(as restated)
\$ —	\$ —	\$ 3,624	\$ 11,736	\$ 22,307	\$ 32,534	\$ —	\$ —	\$ 22,307	\$ 32,534
—	—	6,047	3,565	30,974	26,217	—	—	30,974	26,217
—	—	144,367	115,393	1,143,146	896,344	—	—	1,143,146	896,344
—	—	10	1,085	8,605	8,720	—	—	8,605	8,720
78,855	81,454	62,242	58,364	673,908	666,942	—	—	673,908	666,942
—	—	—	—	355,201	341,602	—	—	355,201	341,602
—	—	1,185	861	26,930	17,864	—	—	26,930	17,864
—	—	—	—	531	402	(531)	(402)	—	—
—	—	—	—	26,559	22,523	—	—	26,559	22,523
—	—	—	—	38,476	37,240	—	—	38,476	37,240
—	—	—	—	—	—	6,286,813	6,174,619	6,286,813	6,174,619
—	—	—	—	—	—	1,603,780	1,612,946	1,603,780	1,612,946
<u>78,855</u>	<u>81,454</u>	<u>217,475</u>	<u>191,004</u>	<u>2,326,637</u>	<u>2,050,388</u>	<u>7,890,062</u>	<u>7,787,163</u>	<u>10,216,699</u>	<u>9,837,551</u>
—	—	—	—	—	—	(7,523)	—	(7,523)	—
—	—	—	—	—	—	426,597	405,360	426,597	405,360
—	—	—	—	—	—	419,074	405,360	419,074	405,360
<u>\$ 78,855</u>	<u>\$ 81,454</u>	<u>\$ 217,475</u>	<u>\$ 191,004</u>	<u>\$ 2,326,637</u>	<u>\$ 2,050,388</u>	<u>\$ 8,309,136</u>	<u>\$ 8,192,523</u>	<u>\$10,635,773</u>	<u>\$10,242,911</u>
\$ —	\$ —	\$ 23,286	\$ 16,903	\$ 97,399	\$ 83,206	\$ —	\$ —	\$ 97,399	\$ 83,206
19,976	19,909	—	—	19,976	19,909	112,006	114,593	131,982	134,502
—	—	531	402	531	402	(531)	(402)	—	—
—	—	—	—	—	—	14,888	14,532	14,888	14,532
—	—	—	—	23,379	24,737	—	—	23,379	24,737
—	—	—	—	—	—	168,854	170,424	168,854	170,424
—	—	—	—	—	—	4,244,817	4,065,062	4,244,817	4,065,062
<u>19,976</u>	<u>19,909</u>	<u>23,817</u>	<u>17,305</u>	<u>141,285</u>	<u>128,254</u>	<u>4,540,034</u>	<u>4,364,209</u>	<u>4,681,319</u>	<u>4,492,463</u>
58,879	61,545	52,218	51,753	558,099	580,634	(558,099)	(580,634)	—	—
—	—	—	—	346,695	337,129	—	—	346,695	337,129
—	—	—	—	953	953	(953)	(953)	—	—
—	—	—	—	—	—	60,025	27,201	60,025	27,201
<u>58,879</u>	<u>61,545</u>	<u>52,218</u>	<u>51,753</u>	<u>905,747</u>	<u>918,716</u>	<u>(499,027)</u>	<u>(554,386)</u>	<u>406,720</u>	<u>364,330</u>
—	—	10	1,085	47,081	45,960	(47,081)	(45,960)	—	—
—	—	141,430	120,861	984,074	673,438	(984,074)	(673,438)	—	—
—	—	—	—	179,494	166,734	(179,494)	(166,734)	—	—
—	—	—	—	68,956	117,286	(68,956)	(117,286)	—	—
—	—	<u>141,440</u>	<u>121,946</u>	<u>1,279,605</u>	<u>1,003,418</u>	<u>(1,279,605)</u>	<u>(1,003,418)</u>	—	—
<u>\$ 78,855</u>	<u>\$ 81,454</u>	<u>\$ 217,475</u>	<u>\$ 191,004</u>	<u>\$ 2,326,637</u>	<u>\$ 2,050,388</u>				
Net position:									
Net investment in capital assets						5,466,487	5,290,863	5,466,487	5,290,863
Restricted for corporate working cash						282,507	280,138	282,507	280,138
Restricted for reserve claim						36,832	35,045	36,832	35,045
Restricted for debt service						344,520	323,375	344,520	323,375
Restricted for capital projects						150,725	126,099	150,725	126,099
Restricted for construction working cash						22,869	22,277	22,869	22,277
Restricted for stormwater working cash						37,505	37,222	37,505	37,222
Unrestricted (Deficit), as restated						(793,711)	(728,901)	(793,711)	(728,901)
Total net position						<u>\$ 5,547,734</u>	<u>\$ 5,386,118</u>	<u>\$ 5,547,734</u>	<u>\$ 5,386,118</u>

*Notes reference the 2024 Annual Comprehensive Financial Report of the District - Available on the internet at [mwrdr.org](http://mwrdr.org).*

# **APPROPRIATION FOR LIABILITIES - BY FUND** **JANUARY 1, 2026 AND 2025**

<b>CORPORATE FUND</b>	<b>2026</b>	<b>2025</b>
Unpaid Bills:		
Accrued Salaries & Wages	\$ 10,408,000	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,507,300
Payroll Withholding & Miscellaneous	700,000	613,900
Contractual Services	32,795,000	28,795,000
Due to Corporate Working Cash Fund	324,500,000	329,600,000
<b>Total Liabilities of Corporate Fund</b>	<b>\$ 372,903,000</b>	<b>\$ 372,021,900</b>
<b>CONSTRUCTION FUND</b>		
Unpaid Bills:		
Contracts Payable	\$ 1,100,000	\$ 1,182,000
Contractual Services	1,599,969	871,035
Due to Construction Working Cash Fund	6,650,000	6,650,000
<b>Total Liabilities of Construction Fund</b>	<b>\$ 9,349,969</b>	<b>\$ 8,703,035</b>
<b>CAPITAL IMPROVEMENTS BOND FUND</b>		
Unpaid Bills:		
Contractual Services	\$ 13,000,000	\$ 10,500,000
Contracts Payable	225,000,000	171,511,612
<b>Total Liabilities of Capital Improvements Bond Fund</b>	<b>\$ 238,000,000</b>	<b>\$ 182,011,612</b>
<b>RESERVE CLAIM FUND</b>		
Accounts Payable & Other Liabilities	\$ 1,950,000	\$ 1,150,000
<b>BOND REDEMPTION &amp; INTEREST FUND</b>		
Future Payment of Principal & Interest	\$ 160,499,911	\$ 156,113,739
<b>STORMWATER MANAGEMENT FUND</b>		
Accrued Salaries & Wages	\$ —	\$ —
Vouchers Payable	15,612,686	8,745,000
Contracts Payable	3,500,000	1,260,000
Due to Stormwater Working Cash Fund	59,375,000	54,625,000
<b>Total Liabilities of Stormwater Management Fund</b>	<b>\$ 78,487,686</b>	<b>\$ 64,630,000</b>
<b>TOTAL LIABILITIES JANUARY 1, 2026 AND 2025</b>	<b>\$ 861,190,566</b>	<b>\$ 784,630,286</b>

# STATEMENT OF TAXES RECEIVABLE FOR 2025 AND PRIOR YEARS AT JANUARY 1, 2026 INCLUDING THE ESTIMATED COLLECTIONS FOR THE YEAR 2026

YEAR FUND		TAX EXTENSION	COLLECTED THRU 12/31/25	%	UNCOLLECTED AT 12/31/25	RESERVE \$	%	ESTIMATED NET TAXES RECEIVABLE	CASH ESTIMATED IN 2026
<b>2025</b>	Corporate	\$ 310,544,000	\$ —	— %	\$ 310,544,000	\$ 10,869,040	3.5 %	\$ 299,674,960	\$ 299,674,960
	Bond Redemption & Interest	261,483,685	—	— %	261,483,685	9,151,929	3.5 %	252,331,756	252,331,756
	Retirement	74,398,700	—	— %	74,398,700	2,603,955	3.5 %	71,794,700	71,794,700
	Construction	7,000,000	—	— %	7,000,000	245,000	3.5 %	6,755,000	6,755,000
	Stormwater Management	62,500,000	—	— %	62,500,000	2,187,500	3.5 %	60,312,500	60,312,500
	Reserve Claim	7,500,000	—	— %	7,500,000	262,500	3.5 %	7,237,500	7,237,500
	Total	\$ 723,426,385	\$ —	— %	\$ 723,426,385	\$ 25,319,923	3.5 %	\$ 698,106,416	\$ 698,106,416
<b>2024</b>	Corporate	\$ 299,539,093	\$ 269,796,932	90.1 %	\$ 29,742,161	\$ 10,483,868	3.5 %	\$ 19,258,293	\$ 19,065,710
	Bond Redemption & Interest	245,112,564	220,774,581	90.1 %	24,337,983	8,578,940	3.5 %	15,759,043	15,601,453
	Retirement	72,726,700	65,505,441	90.1 %	7,221,259	2,545,435	3.5 %	—	—
	Construction	7,000,000	6,304,948	90.1 %	695,052	245,000	3.5 %	450,052	445,551
	Stormwater Management	57,500,000	51,790,648	90.1 %	5,709,352	2,012,500	3.5 %	3,696,852	3,659,884
	Reserve Claim	7,500,000	6,755,302	90.1 %	744,698	262,500	3.5 %	482,198	477,376
	Levy Adjust. PA 102-0519	10,072,253	9,072,148	90.1 %	1,000,105	—	— %	1,000,105	990,104
	Total	\$ 699,450,610	\$ 630,000,000	90.1 %	\$ 69,450,610	\$ 24,128,242	3.4 %	\$ 40,646,543	\$ 40,240,078
<b>2023</b>	Corporate	\$ 292,761,841	\$ 284,568,908	97.2 %	\$ 8,192,933	\$ 10,246,664	3.5 %	\$ —	\$ (2,049,333)
	Bond Redemption & Interest	236,178,027	229,568,590	97.2 %	6,609,437	8,266,231	3.5 %	—	(1,653,246)
	Retirement	70,845,000	68,862,404	97.2 %	1,982,596	2,479,575	3.5 %	—	—
	Construction	7,000,000	6,804,105	97.2 %	195,895	245,000	3.5 %	—	(49,000)
	Stormwater Management	52,500,000	51,030,789	97.2 %	1,469,211	1,837,500	3.5 %	—	(367,500)
	Reserve Claim	7,500,000	7,290,113	97.2 %	209,887	262,500	3.5 %	—	(52,500)
	Levy Adjust. PA 102-0519	8,356,975	8,123,105	97.2 %	233,870	—	— %	—	(58,499)
	Total	\$ 675,141,843	\$ 656,248,014	97.2 %	\$ 18,893,829	\$ 23,337,470	3.5 %	\$ —	\$ (4,230,078)
<b>2022</b>	Corporate	\$ 284,556,152	\$ 281,043,743	98.8 %	\$ 3,512,409	\$ 9,959,465	3.5 %	\$ —	\$ (1,991,893)
	Bond Redemption & Interest	239,055,810	236,105,033	98.8 %	2,950,777	8,366,953	3.5 %	—	(1,673,391)
	Retirement	72,053,900	71,164,505	98.8 %	889,395	2,521,887	3.5 %	—	—
	Construction	7,000,000	6,913,596	98.8 %	86,404	245,000	3.5 %	—	(49,000)
	Stormwater Management	57,926,000	57,210,992	98.8 %	715,008	2,027,410	3.5 %	—	(405,482)
	Reserve Claim	7,500,000	7,407,424	98.8 %	92,576	262,500	3.5 %	—	(52,500)
	Levy Adjust. PA 102-0519	11,267,295	11,128,218	98.8 %	139,077	—	— %	—	(78,871)
	Total	\$ 679,359,157	\$ 670,973,511	98.8 %	\$ 8,385,646	\$ 23,383,215	3.4 %	\$ —	\$ (4,251,137)
<b>2021</b>	Corporate	\$ 271,795,968	\$ 267,657,995	98.5 %	\$ 4,137,973	\$ 9,512,859	3.5 %	\$ —	\$ (815,388)
	Bond Redemption & Interest	240,363,187	236,703,764	98.5 %	3,659,423	8,412,712	3.5 %	—	(721,090)
	Retirement	72,741,500	71,634,043	98.5 %	1,107,457	2,545,953	3.5 %	—	—
	Construction	7,000,000	6,893,428	98.5 %	106,572	245,000	3.5 %	—	(21,000)
	Stormwater Management	52,926,000	52,120,225	98.5 %	805,775	1,852,410	3.5 %	—	(158,778)
	Reserve Claim	7,500,000	7,385,816	98.5 %	114,184	262,500	3.5 %	—	(22,500)
	Levy Adjust. PA 102-0519	7,540,018	7,425,225	98.5 %	114,793	—	— %	—	(52,780)
	Total	\$ 659,866,673	\$ 649,820,496	98.5 %	\$ 10,046,177	\$ 22,831,433	3.5 %	\$ —	\$ (1,791,536)
<b>Prior</b>	Corporate								\$ (271,796)
<b>Years'</b>	Bond Redemption & Interest								(240,363)
<b>Levies</b>	Retirement								—
	Construction								(7,000)
	Stormwater Management								(52,926)
	Reserve Claim								(7,500)
	Levy Adjust. PA 102-0519								—
	Total								\$ (579,585)
<b>RECAPITULATION BY FUND</b>									
	Corporate	\$ 1,459,197,054	\$ 1,103,067,578		\$ 356,129,476	\$ 51,071,897		\$ 318,933,253	\$ 313,612,260
	Bond Redemption & Interest	1,222,193,273	923,151,968		299,041,305	42,776,765		268,090,799	263,645,119
	Retirement	362,765,800	277,166,394		85,599,406	12,696,803		71,794,700	71,794,700
	Construction	35,000,000	26,916,077		8,083,923	1,225,000		7,205,052	7,074,551
	Stormwater Management	283,352,000	212,152,654		71,199,346	9,917,320		64,009,352	62,987,698
	Reserve Claim	37,500,000	28,838,654		8,661,346	1,312,500		7,719,698	7,579,876
	Levy Adjust. PA 102-0519	37,236,541	35,748,695		1,487,846	—		1,000,105	799,954
	Total	\$ 3,437,244,668	\$ 2,607,042,021		\$ 830,202,647	\$ 119,000,284		\$ 738,752,960	\$ 727,494,159

# STATEMENT OF PERSONAL PROPERTY REPLACEMENT TAXES FOR 2026 AND PRIOR YEARS AT JANUARY 1, 2026\*

YEAR	FUND	BUDGETED RECEIVABLE	ACTUAL/ESTIMATED COLLECTED THROUGH 2025
2026	Corporate	\$ 28,518,700	\$ —
	Retirement	18,981,300	—
	Construction	9,700,000	—
	Total	\$ 57,200,000	\$ —
2025	Corporate	\$ 30,995,300	\$ 17,505,000
	Retirement	18,554,700	18,554,700
	Construction	16,600,000	16,600,000
	Total	\$ 66,150,000	\$ 52,659,700
2024	Corporate	\$ 47,445,300	\$ 27,662,119
	Retirement	18,074,600	18,074,600
	Construction	25,000,000	25,000,000
	Total	\$ 90,519,900	\$ 70,736,719
2023	Corporate	\$ 56,925,400	\$ 77,136,312
	Retirement	18,383,000	18,383,000
	Construction	25,000,000	25,000,000
	Total	\$ 100,308,400	\$ 120,519,312
2022	Corporate	\$ 42,000,000	\$ 126,311,768
	Retirement	18,558,500	18,558,500
	Construction	—	—
	Total	\$ 60,558,500	\$ 144,870,268

\*NOTE: Beginning in 2026, Personal Property Replacement Tax will be allocated in the budget year, with the priority being first to the Retirement Fund, followed by the Construction Fund, and then the Corporate Fund. In 2025 and prior years, the revenue was recorded as collected against the prior year's tax estimate or budgeted receivable. Actual receipts for years 2022-2025 are shown here in the year collected.



## 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 2026 Budget is \$530.8 million, an increase of \$7.1 million, or 1.4 percent, from the 2025 Adjusted Budget. Property taxes are the major source of revenue for the Corporate Fund. In 2026, the net property tax levy will provide 58.5 percent of the fund's projected revenue. The property tax levy for 2026 is \$321.7 million, an increase of \$11.2 million, or 3.6 percent, from the 2025 Adjusted Levy.

The Corporate Fund allocation of Personal Property Replacement Tax (PPRT) revenue is budgeted at \$28.5 million for 2026, a decrease of \$2.5 million compared to the 2025 Original Budget of \$31.0 million. From 2021 to 2023, the District's positive Corporate Fund results were driven by PPRT over-performance. As anticipated in the 2025 Budget, PPRT disbursements have slowed and are projected to normalize in the second half of 2026. The District projects PPRT revenue received in 2025 to be \$17.5 million, a \$29.9 million negative variance to the budgeted receivable. Actual performance of PPRT will be monitored closely and adjusted in the future to be reflective of economic and policy direction. PPRT is accounted for in arrears and compared against the prior year tax estimate. PPRT receipts have been highly variable over the last several years due to changes in the State of Illinois allocations to local governments and changes in tax laws. PPRT is allocated first to the Retirement Fund to pay 20.9 percent of the Retirement Fund total levy. In 2024 and 2025, the District allocated \$25.0 million and \$16.6 million, respectively, and plans to allocate \$9.7 million in 2026 to the Construction Fund to fund small capital projects.

### Non-Tax Revenue

Corporate Fund non-tax revenue is projected to be \$119.5 million for 2026, an increase of \$5.2 million, or 4.5 percent, from the 2025 Budget which can be primarily attributed to a \$0.0 million increase in TIF surplus and \$1.0 million increase in user charge revenue. Overall, 2025 non-tax revenue is projected to end the year at \$123.8 million, exceeding the 2025 Budget by \$9.5 million, or 8.3 percent.

The Corporate Fund receives significant funding from user charge revenue, estimated at \$38.0 million in 2026, an increase of \$1.0 million from the 2025 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 2025 year-end estimated revenue is \$38.8 million. 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 2026, land rental is estimated at \$32.9 million, an increase of \$1.4 million from the 2025 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 2026 at \$10.4 million, a decrease of \$3.6 million from the 2025 Budget, reflecting current market conditions.

### 2024 and 2025 Projected Year-End Results

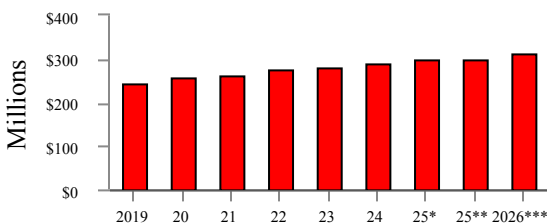
The Corporate Fund ended 2024 with a planned spend down of budgetary reserves. Expenditures increased by \$45.3 million from 2023 to 2024, attributed primarily to increases in labor and health care costs, electrical energy, biosolids disposal, and processing chemicals. The 2024 expenditures totaled \$455.8 million compared to \$410.5 million in 2023. The 2024 revenue collections ended the year below the 2024 budget, with receipts of \$429.6 million, creating a negative cash flow of \$(26.2) million. Projected 2025 year-end expenditures are \$481.8 million, while revenues are projecting year-end collections of \$430.2 million, creating a negative variance of \$(51.6) million. As anticipated, the District will utilize budgetary reserves.

For 2026, a portion amounting to \$49.4 million of the projected net assets will remain unappropriated to provide for a fiscally responsible budgetary reserve. Of the projected \$131.6 million net assets appropriable, 10.0 million will be transferred to the Retirement Fund and \$72.2 million of the projected net assets will be appropriated.

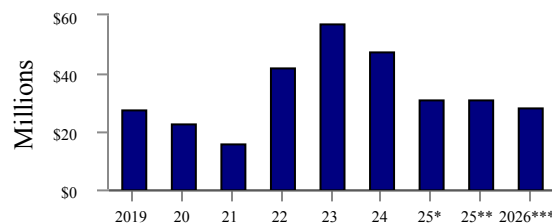
The 2026 Budget prepares the District for increases in labor and health care costs, demand for construction materials, and increased operating costs primarily related to permit compliance. The 2026 Budget includes \$3.7 million for the computerized maintenance management system implementation and \$3.6 million for the maintenance and upgrade of distributed control systems.

**Corporate Working Cash Fund**

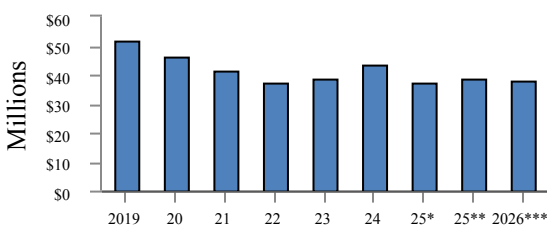
The Corporate Working Cash Fund is used to provide short-term financing to the Corporate Fund. As the property tax levy for one year is not collected until the next year, short-term financing of the current year tax levy is necessary. The District is authorized to sell Working Cash Bonds and is authorized to extend a property tax levy to meet these needs, but neither a tax levy nor bond sale is planned for 2026. The District will allocate 95.0 percent of the maximum as available for loan in 2026, or a total of \$305.6 million.

**REVENUE - CORPORATE FUND (BUDGETARY BASIS)****Net Property Tax Levy**

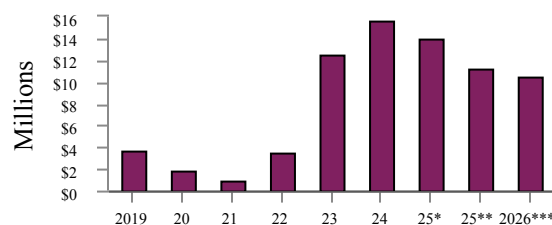
The property tax levy is the primary source of revenue for the Corporate Fund. In 2026, the levy will increase by 4.87 percent.

**Personal Property Replacement Tax**

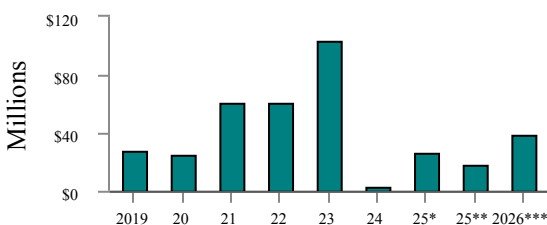
Budgeted PPRT allocations, received from the State, are economically sensitive. PPRT disbursements declined in 2024 and 2025 as planned, but are expected to stabilize in 2026.

**User Charge**

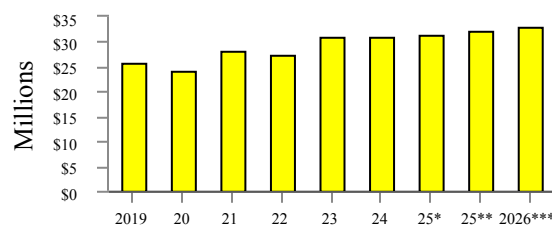
The growth in the food processing and chemical industries has been offset by improvements in processing and reduced discharges.

**Investment Income**

Investment income fluctuates based on the economy. In 2021, low rates and smaller investment balances resulted in lower returns. Substantial rate increases experienced in 2023-2025 resulted in higher returns.

**Other**

TIF surplus distributions have been the driving factor of the remaining non-tax revenue. The primary factor in 2021-2023 are adjustments for PPRT receipts recorded against the prior year's budget. Beginning in 2026 PPRT will be allocated in the year collected.

**Land Rentals**

In 2026, land rental revenue is expected to remain steady.

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

2019-2024 actual

\* 2025 as budgeted

\*\* 2025 adjusted estimated

\*\*\* 2026 estimate

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

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 159,918,484	\$ 159,918,484	\$ 291,643,233	\$ 291,643,233
Taxes Receivable	299,674,960	299,674,960	289,053,205	289,053,205
Prior Years Taxes Receivable	13,937,300	13,937,300	2,700,497	2,700,497
Replacement Tax	—	—	47,445,300	47,445,300
<b>Total Current Assets</b>	<b>\$ 473,530,744</b>	<b>\$ 473,530,744</b>	<b>\$ 630,842,235</b>	<b>\$ 630,842,235</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ 10,408,000	\$ 10,408,000	\$ 8,505,700	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,500,000	4,507,300	4,507,300
Payroll Withholding & Miscellaneous	700,000	700,000	613,900	613,900
Contractual Services	32,795,000	32,795,000	28,795,000	28,795,000
Due to Corporate Working Cash Fund	293,504,700	293,504,700	329,600,000	329,600,000
<b>Total Current Liabilities</b>	<b>\$ 341,907,700</b>	<b>\$ 341,907,700</b>	<b>\$ 372,021,900</b>	<b>\$ 372,021,900</b>
<b>Total Liabilities</b>		<b>\$ 341,907,700</b>		<b>\$ 372,021,900</b>
<b>ASSETS APPROPRIABLE FOR 2026 &amp; 2025</b>				
Net Assets Appropriable		\$ 131,623,044		\$ 258,820,335
Reserve for Transfer to Retirement Fund		—		(21,643,025)
Levy Adjustment (PA 102-0519) to Retirement Fund		(10,000,000)		(8,356,975)
Budget Reserve		(49,434,544)		(143,937,835)
Net Assets Appropriated		\$ 72,188,500		\$ 84,882,500
Estimated Revenue		453,631,700		438,812,200
Reimbursement for Labor Costs Incurred on Capital Projects		5,000,000		—
<b>Total Assets Appropriable</b>		<b>\$ 530,820,200</b>		<b>\$ 523,694,700</b>
<b>FUND EQUITY</b>				
Undesignated	\$ 131,623,044		\$ 258,820,335	
<b>Total Fund Equity</b>	<b>\$ 131,623,044</b>		<b>\$ 258,820,335</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 473,530,744</b>		<b>\$ 630,842,235</b>	

# CORPORATE FUND

## APPROPRIABLE REVENUE

### 2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,537,000	\$ 292,900,000
Less Allowance for Uncollectible Taxes	(11,259,822)	(10,869,040)	(10,869,040)	(10,483,795)	(10,251,500)
Net Property Taxes	\$ 310,449,378	\$ 299,674,960	\$ 299,674,960	\$ 289,053,205	\$ 282,648,500
Personal Property Replacement Tax *	\$ —	\$ 30,995,300	\$ 30,995,300	\$ 47,445,300	\$ 56,925,400
Net Tax Sources	\$ 310,449,378	\$ 330,670,260	\$ 330,670,260	\$ 336,498,505	\$ 339,573,900
Adjustment to match working cash borrowings	(4,849,378)	(6,170,260)	(6,170,260)	(6,898,505)	(7,273,900)
Working Cash Financing at 95% of Gross Tax Sources	\$ 305,600,000	\$ 324,500,000	\$ 324,500,000	\$ 329,600,000	\$ 332,300,000
Personal Property Replacement Tax *	\$ 28,518,700	\$ —	\$ —	\$ —	\$ —
Investment Income	\$ 10,447,000	\$ 11,260,000	\$ 14,000,000	\$ 15,653,526	\$ 12,595,264
Land Rentals	32,884,000	32,000,000	31,500,000	30,964,396	31,004,738
Federal & State Grants	2,700,000	787,800	1,908,200	285,985	117,635
Sewer Service Agreement Revenue	2,245,000	2,300,000	2,250,000	2,411,657	2,357,574
User Charge	38,000,000	38,800,000	37,000,000	43,207,712	38,536,900
TIF Surplus Distribution	26,000,000	35,500,000	22,000,000	12,086,273	12,272,711
Lockport Electrical Energy Generation	1,511,000	766,800	1,329,000	159,258	645,618
Miscellaneous (details below)	5,726,000	2,350,000	4,325,000	4,445,759	2,157,493
Subtotal	\$ 119,513,000	\$ 123,764,600	\$ 114,312,200	\$ 109,214,566	\$ 99,687,933
Adjustment to Net Assets Available for Projected Receipts	—	(18,023,000)	—	(9,206,065)	93,842,358
Reimbursement for Labor Costs incurred on Capital Projects	5,000,000	—	—	—	—
<b>GRAND TOTAL</b>	<b>\$ 458,631,700</b>	<b>\$ 430,241,600</b>	<b>\$ 438,812,200</b>	<b>\$ 429,608,501</b>	<b>\$ 525,830,291</b>
<hr/>					
Resource Recovery	\$ 300,000	\$ 300,000	\$ 300,000	\$ 524,620	\$ 356,789
Land Sales	3,606,000	—	—	1,475,000	—
Claims & Damage Settlements	100,000	100,000	—	86,958	48,129
Scrap Sales	100,000	100,000	100,000	112,567	143,144
Sales of Automobiles	270,000	200,000	425,000	71,551	1,001
Interest on Taxes - Cook County Treasurer	20,000	50,000	—	529,183	134,544
Other	1,330,000	1,600,000	3,500,000	1,645,881	1,473,886
<b>Total</b>	<b>\$ 5,726,000</b>	<b>\$ 2,350,000</b>	<b>\$ 4,325,000</b>	<b>\$ 4,445,760</b>	<b>\$ 2,157,493</b>

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

**CORPORATE FUND FINANCING****2026 - 2021**

	ESTIMATED			ACTUAL			
	2026 (1)	2025 REVISED	2025 ORIGINAL	2024	2023	2022	2021
<b>BORROWINGS</b>							
Working Cash Loans Current Year	\$ 305,600,000	\$ 208,000,000	\$ 324,500,000	\$ 208,000,000	\$ 208,000,000	\$ 208,000,000	\$ 191,300,000
Working Cash Loans Prior Year	—	—	—	—	—	—	—
<b>Total Borrowings</b>	<b>\$ 305,600,000</b>	<b>\$ 208,000,000</b>	<b>\$ 324,500,000</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 191,300,000</b>
<b>REPAYMENTS</b>							
Working Cash Loans Repaid							
Current	\$ 208,000,000	\$ 208,000,000	\$ 208,000,000	\$ 208,000,000	\$ 208,000,000	\$ 191,300,000	\$ 190,000,000
Working Cash Loans Repaid Prior	—	—	—	—	—	—	—
<b>Total Repayments</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 208,000,000</b>	<b>\$ 191,300,000</b>	<b>\$ 190,000,000</b>

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

(In Millions)

Property Tax Levy	\$ 321.7
Personal Property Replacement Tax	—
Total	\$ 321.7
* Borrowing Limitation	95.0 %
Total Available for Financing	\$ 305.6
* Statutory limitation is 100%	

**CORPORATE WORKING CASH FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**  
**AND ESTIMATED AMOUNTS AVAILABLE FOR 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 76,474,500	\$ 76,474,500	\$ 74,889,199	\$ 74,889,199
Due from Corporate Fund	208,000,000	208,000,000	208,000,000	208,000,000
<b>Total Current Assets</b>	<u>\$ 284,474,500</u>	<u>\$ 284,474,500</u>	<u>\$ 282,889,199</u>	<u>\$ 282,889,199</u>
<b>FUND EQUITY</b>				
Estimated Revenue & Other Financing Sources		\$ 2,729,000		\$ 3,442,000
<b>ASSETS AVAILABLE FOR 2026 AND 2025</b>		<u>\$ 287,203,500</u>		<u>\$ 286,331,199</u>
<b>FUND EQUITY</b>				
	<u>\$ 284,474,500</u>		<u>\$ 282,889,199</u>	

**CORPORATE WORKING CASH FUND**  
**REVENUES**  
**2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Investment Income	\$ 2,729,000	\$ 2,143,000	\$ 3,442,000	\$ 1,640,866	\$ 1,056,115
Revenue from Miscellaneous Sources	—	—	—	—	—
<b>TOTAL</b>	<u>\$ 2,729,000</u>	<u>\$ 2,143,000</u>	<u>\$ 3,442,000</u>	<u>\$ 1,640,866</u>	<u>\$ 1,056,115</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 2026 revenue sources include 13.7 percent for pay-as-you-go financing from property taxes, investment income, and other miscellaneous revenues, and 3.7 percent from grants and reimbursements. Low-interest Wastewater/Stormwater State Revolving Fund (SRF) loans account for 6.5 percent of 2026 revenues, while General Obligation and Alternate Revenue Bonds account for 76.1 percent. Stormwater Alternate Revenue bonds and Stormwater SRF loans finance large stormwater projects that address overland flooding throughout Cook County, backed by the Stormwater Management Fund Property Tax Levy to pay the principal and interest on the loans.

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

### Capital Improvements Bond Fund

The CIBF is used to provide resources from Wastewater and Stormwater SRF loans, grants, bonds, and other sources to design and construct major capital facilities that are structures of permanent duration. The 2026 appropriation is \$689.5 million, an increase of \$156.5 million, or 29.4 percent, from the 2025 Adjusted Budget. The appropriation varies by the scheduled awards of major projects.

The CIBF balance sheet on page 92 estimates the net assets appropriable for 2026 at \$36.2 million and \$173.9 million for 2025. An obligation basis of budgetary accounting is used for this fund. Liabilities are recognized as the total value of all project awards at the time of award, even though cash disbursements are made over several future years. On a cash flow basis, the District has a goal to keep expenditures at a maximum of \$100.0 million for limited bonds and \$50.0 million for unlimited bonds per year. However, the District has an aggressive Capital Improvement Program over the next five years that will address aging infrastructure, including sewer rehabilitation projects and the modernization of our water reclamation plants in anticipation of changing discharge permit limits which will require additional spending over 2026 - 2030.

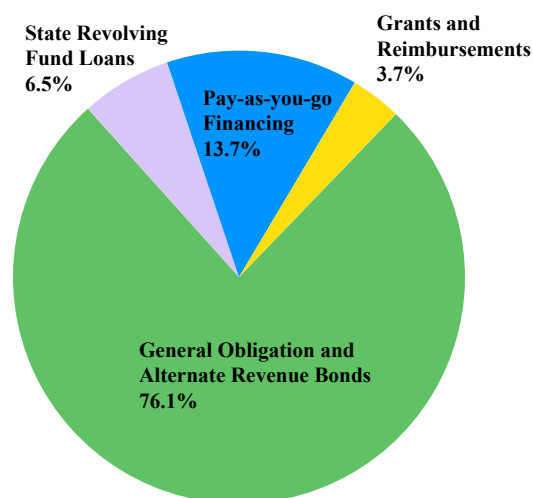
Illinois property tax limitation laws limit the District's authority to issue bonds without a referendum. Projects initiated prior to October 1, 1991, which generally cover only Tunnel and Reservoir Plan projects, are excluded from the limitation. The District is authorized to issue "limited tax bonds" 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 2025 levy year is \$205.9 million and \$211.1 million for the 2026 levy year.

Illinois' Wastewater/Stormwater Revolving Loan Fund provides low-interest loans to finance qualifying projects. The current interest rate for new loans to the District is 2.16 percent. The District expects to receive approximately \$50.0 million in 2026 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 2026, a Build America Bonds (BABs) subsidy of \$11.3 million and \$2.0 million in miscellaneous revenue is available for capital projects in the Capital Improvements Bond Fund.

### Construction Fund

The 2026 tax property levy for the Construction Fund remains flat to the 2025 levy at \$7.0 million. The fund will also be supported by a \$9.7 million allocation of Personal Property Replacement Tax (PPRT) and existing assets appropriable to fund capital projects. The 2026 appropriation is \$73.0 million, a decrease of \$10.1 million, or 12.2 percent, from the 2025 Adjusted Budget.

**2026 Capital Improvement Program  
Revenue Sources**



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 \$24.0 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 2026, there is \$38.4 million budgeted for projects currently under construction and \$26.7 million for projects scheduled for award in 2026.

### **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 2026 property tax levy for the Stormwater Management Fund is \$70.5 million, an increase of \$8.0 million from the 2025 Adjusted Budget. An equity transfer to the Bond Redemption & Interest Fund is required in 2026 in the amount of \$9.7 million to pay principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements.

Beginning in 2022, the District began funding the majority of stormwater management capital projects, including both gray and green infrastructure, with pay-as-you-go financing. The District continues to aggressively seek grants to help fund stormwater projects. In 2022, the District received a \$12.0 million reimbursement from the Army Corps of Engineers and a \$7.2 million reimbursement was received in 2023. The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and in 2024 secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. The 2026 Budget includes \$16.1 million in grant revenue. No tax levy is recommended for the Stormwater Working Cash Fund, which provides temporary loans to the Stormwater Management Fund in anticipation of tax collections. Details of this fund's purpose and \$82.0 million appropriation for 2026 are presented in Section [VI](#).

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

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 445,962,300	\$ 445,962,300	\$ 530,798,661	\$ 530,798,661
Grants Receivable	800,000	800,000	696,000	696,000
State Revolving Fund Loans Receivable	14,000,000	14,000,000	3,204,800	3,204,800
<b>Total Current Assets</b>	<u>\$ 460,762,300</u>	<u>\$ 460,762,300</u>	<u>\$ 534,699,461</u>	<u>\$ 534,699,461</u>
	<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Contractual Services	\$ 13,000,000	\$ 13,000,000	\$ 10,500,000	\$ 10,500,000
Contracts Payable	225,000,000	225,000,000	171,511,612	171,511,612
<b>Total Current Liabilities</b>	<u>\$ 238,000,000</u>	<u>\$ 238,000,000</u>	<u>\$ 182,011,612</u>	<u>\$ 182,011,612</u>
Designated for Future Claims Liabilities	186,529,000	186,529,000	178,830,680	178,830,680
<b>Total Liabilities &amp; Designations</b>	<u>\$ 424,529,000</u>	<u>\$ 424,529,000</u>	<u>\$ 360,842,292</u>	<u>\$ 360,842,292</u>
<b>ASSETS APPROPRIABLE</b>				
Net Assets Appropriable		<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>
Net Assets Appropriated		\$ 36,233,300		\$ 173,857,169
Estimated Revenue		280,791,000		78,727,000
Bond Sales - Future		382,503,600		293,518,331
Reimbursement for Labor Costs incurred on Capital Projects		(5,000,000)		—
Equity Transfer to Stormwater Management Fund		(5,000,000)		—
<b>Total Assets Appropriable</b>		<u>\$ 689,527,900</u>		<u>\$ 546,102,500</u>
<b>FUND EQUITY</b>	<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>	
<b>Total Liabilities &amp; Fund Equity</b>	<u>\$ 460,762,300</u>		<u>\$ 534,699,461</u>	

# **CAPITAL IMPROVEMENTS BOND FUND**

## **APPROPRIABLE REVENUE**

### **2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 200,000,000	\$ —	\$ —	\$ 300,814,675	\$ —
Investment Income	16,791,000	19,582,000	14,727,000	8,761,258	6,396,968
<b>Subtotal</b>	<b>\$ 216,791,000</b>	<b>\$ 19,582,000</b>	<b>\$ 14,727,000</b>	<b>\$ 309,575,933</b>	<b>\$ 6,396,968</b>
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 13,149,439	\$ 19,579,085
State Revolving Fund Loans	50,000,000	50,000,000	50,000,000	46,661,800	34,716,300
Miscellaneous	2,000,000	2,000,000	2,000,000	2,171,004	2,779,649
<b>Subtotal</b>	<b>\$ 64,000,000</b>	<b>\$ 64,000,000</b>	<b>\$ 64,000,000</b>	<b>\$ 61,982,242</b>	<b>\$ 57,075,034</b>
<b>Total Revenue</b>	<b>\$ 280,791,000</b>	<b>\$ 83,582,000</b>	<b>\$ 78,727,000</b>	<b>\$ 371,558,176</b>	<b>\$ 63,472,002</b>
Other Financing Sources (Uses)					
Bond Sales - Future	\$ 382,503,600	\$ —	\$ 293,518,331	\$ —	\$ —
Reserve for Future Projects	—	—	—	(38,898,944)	—
Reimbursement for Labor Costs incurred on Capital Projects	(5,000,000)	—	—	—	—
Equity Transfer to Stormwater Management Fund	(5,000,000)	—	—	—	—
<b>GRAND TOTAL</b>	<b>\$ 653,294,600</b>	<b>\$ 83,582,000</b>	<b>\$ 372,245,331</b>	<b>\$ 332,659,232</b>	<b>\$ 63,472,002</b>

		ASSETS			
		2026		2025	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION	
Cash & Investments	\$ 57,546,000	\$ 57,546,000	\$ 42,797,400	\$ 42,797,400	
Taxes Receivable	6,755,000	6,755,000	6,755,000	6,825,000	
Prior Years Taxes Receivable	438,551	438,551	176,235	176,235	
Replacement Tax	—	—	16,600,000	16,600,000	
Total Current Assets	\$ 64,739,551	\$ 64,739,551	\$ 66,328,635	\$ 66,398,635	
LIABILITIES & FUND EQUITY					
CURRENT LIABILITIES					
Unpaid Bills:					
Contracts Payable	\$ 1,100,000	\$ 1,100,000	\$ 1,182,000	\$ 1,182,000	
Contractual Services	1,599,969	1,599,969	871,035	871,035	
Due to:					
Construction Working Cash Fund	6,650,000	6,650,000	6,650,000	6,650,000	
Total Current Liabilities	\$ 9,349,969	\$ 9,349,969	\$ 8,703,035	\$ 8,703,035	
Total Liabilities		\$ 9,349,969		\$ 8,703,035	
ASSETS APPROPRIABLE FOR 2026 AND 2025					
Net Assets Appropriable		\$ 55,389,582		\$ 57,695,600	
Net Assets Appropriated		\$ 55,389,582		\$ 57,695,600	
Estimated Revenue		17,628,018		25,448,000	
Total Assets Appropriable		\$ 73,017,600		\$ 83,143,600	
FUND EQUITY					
Undesignated		55,389,582		57,625,600	
Total Fund Equity	\$ 55,389,582		\$ 57,625,600		
Total Liabilities & Fund Equity	\$ 64,739,551		\$ 66,328,635		

**CONSTRUCTION FUND FINANCING****2026 - 2021**

	ESTIMATED			ACTUAL			
	2026 (1)	2025 REVISED	2025 ORIGINAL	2024	2023	2022	2021
<b>BORROWINGS</b>							
Working Cash Loans	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000
<b>Total Borrowings</b>	<b>\$ 6,650,000</b>	<b>\$ 6,650,000</b>	<b>\$ 6,650,000</b>	<b>\$ 6,650,000</b>	<b>\$ 6,700,000</b>	<b>\$ 6,700,000</b>	<b>\$ 6,700,000</b>
<b>REPAYMENTS</b>							
Working Cash Loans Repaid							
Current	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000
Prior Year	—	—	—	—	—	—	—
<b>Total Repayments</b>	<b>\$ 6,650,000</b>	<b>\$ 6,650,000</b>	<b>\$ 6,650,000</b>	<b>\$ 6,700,000</b>	<b>\$ 6,700,000</b>	<b>\$ 6,700,000</b>	<b>\$ 6,700,000</b>

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

(In Millions)

Property Tax Levy	\$ 7.00
Total	\$ 7.00
* Borrowing Limitation	95.0 %
Total Available for Financing	\$ 6.65
* Statutory limitation is 100%	

**CONSTRUCTION FUND**  
**APPROPRIABLE REVENUE**  
**2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
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
Adjustment to Match Working Cash Borrowings	(105,000)	(105,000)	(105,000)	(105,000)	(55,000)
Working Cash Financing (Maximum 95% of Gross Tax Sources)	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000
Personal Property Replacement Tax	9,700,000	16,600,000	16,600,000	25,000,000	25,000,000
Connection Impact Fees	—	—	—	—	—
Investment Income	1,266,000	2,888,000	2,188,000	2,582,015	1,702,854
Miscellaneous	12,018	10,000	10,000	12,302	3,184
TIF Surplus Distribution	—	—	—	12,000,000	9,500,000
Equity Transfer from Capital Improvements Bond Fund	—	—	—	—	—
Subtotal	\$ 10,978,018	\$ 19,498,000	\$ 18,798,000	\$ 39,594,317	\$ 36,206,037
Adjustment to Net Assets Available for Projected Receipts	—	105,000	—	105,000	1,698,000
<b>Total</b>	<b>\$ 17,628,018</b>	<b>\$ 26,253,000</b>	<b>\$ 25,448,000</b>	<b>\$ 46,349,317</b>	<b>\$ 44,554,037</b>

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

**CONSTRUCTION WORKING CASH FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**  
**AND ESTIMATED AMOUNTS AVAILABLE FOR 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 16,667,400	\$ 16,667,400	\$ 16,202,563	\$ 16,202,563
Due from Construction Fund	6,650,000	6,650,000	6,650,000	6,650,000
<b>Total Current Assets</b>	<b>\$ 23,317,400</b>	<b>\$ 23,317,400</b>	<b>\$ 22,852,563</b>	<b>\$ 22,852,563</b>
	<b>FUND EQUITY</b>			
Estimated Revenue & Other Financing Sources		\$ 663,000		\$ 760,000
Equity Transfer to Retirement Fund		—		—
<b>ASSETS APPROPRIABLE FOR 2026 &amp; 2025</b>		<b>\$ 23,980,400</b>		<b>\$ 23,612,563</b>
<b>FUND EQUITY</b>	<b>\$ 23,317,400</b>		<b>\$ 22,852,563</b>	

**CONSTRUCTION WORKING CASH FUND**  
**REVENUES**  
**2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Investment Income	\$ 663,000	\$ 669,000	\$ 760,000	\$ 506,171	\$ 255,893
Equity Transfer to Retirement Fund	—	—	—	—	—
<b>TOTAL</b>	<b>\$ 663,000</b>	<b>\$ 669,000</b>	<b>\$ 760,000</b>	<b>\$ 506,171</b>	<b>\$ 255,893</b>

**STORMWATER MANAGEMENT FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 16,539,400	\$ 16,539,400	\$ 72,919,003	\$ 72,919,003
Taxes Receivable	60,312,500	60,312,500	55,487,500	56,062,500
Prior Years Taxes Receivable	2,675,198	2,675,198	386,597	386,597
<b>Total Current Assets</b>	<b>\$ 79,527,098</b>	<b>\$ 79,527,098</b>	<b>\$ 128,793,100</b>	<b>\$ 129,368,100</b>
	<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ —	\$ —	\$ —	\$ —
Contracts Payable	3,500,000	3,500,000	1,260,000	1,260,000
Vouchers Payable	15,612,686	15,612,686	8,745,000	8,745,000
Due to:				
Stormwater Working Cash Fund	59,375,000	59,375,000	54,625,000	54,625,000
<b>Total Current Liabilities</b>	<b>\$ 78,487,686</b>	<b>\$ 78,487,686</b>	<b>\$ 64,630,000</b>	<b>\$ 64,630,000</b>
Designated for Future Claims Liabilities		\$ —		\$ —
<b>Total Current Liabilities and Designations</b>		<b>\$ 78,487,686</b>		<b>\$ 64,630,000</b>
<b>ASSETS APPROPRIABLE FOR 2026 &amp; 2025</b>				
Net Assets Appropriable		\$ 1,039,412		\$ 64,738,100
Net Assets Appropriated		\$ 1,039,412		\$ 64,738,100
Equity Transfer to Bond and Interest Fund		(9,706,800)		(9,529,000)
Equity Transfer In from Capital Improvements Bond Fund		5,000,000		—
Estimated Revenue		85,703,888		79,514,000
<b>Total Assets Appropriable</b>		<b>\$ 82,036,500</b>		<b>\$ 134,723,100</b>
<b>FUND EQUITY</b>	\$ 1,039,412		\$ 64,163,100	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 79,527,098</b>		<b>\$ 128,793,100</b>	



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

	ESTIMATED			ACTUAL			
	2026 (1)	2025 REVISED	2025 ORIGINAL	2024	2023	2022	2021
<b>BORROWINGS</b>							
Working Cash Loans	\$ 66,975,000	\$ 31,200,000	\$ 59,375,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000
<b>Total Borrowings</b>	<b>\$ 66,975,000</b>	<b>\$ 31,200,000</b>	<b>\$ 59,375,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 26,500,000</b>
<b>REPAYMENTS</b>							
Working Cash Loans Repaid							
Current	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000
Prior Year	—	—	—	—	—	—	—
<b>Total Repayments</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 26,500,000</b>	<b>\$ 26,500,000</b>

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

(In Millions)

Property Tax Levy	\$ 70.5
Personal Property Replacement Tax	—
<b>Total</b>	<b>\$ 70.5</b>
* Borrowing Limitation	95.0 %
<b>Total Available for Financing</b>	<b>\$ 67.0</b>

\* Statutory limitation is 100%

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

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 70,500,000	\$ 62,500,000	\$ 62,500,000	\$ 57,500,000	\$ 52,500,000
Less: Allowance for Uncollectible Taxes	(2,467,500)	(2,187,500)	(2,187,500)	(2,012,500)	(1,837,500)
Net Property Taxes	\$ 68,032,500	\$ 60,312,500	\$ 60,312,500	\$ 55,487,500	\$ 50,662,500
Adjustment to Match Working Cash Borrowings	(1,057,500)	(937,500)	(937,500)	(862,500)	(787,500)
Working Cash Financing at 95% of Gross Tax Sources	\$ 66,975,000	\$ 59,375,000	\$ 59,375,000	\$ 54,625,000	\$ 49,875,000
Revenue from Money & Property					
Investment Income	\$ 1,603,888	\$ 2,213,000	\$ 2,114,000	\$ 3,934,936	\$ 3,189,141
Sewer Permit Fees	1,000,000	900,000	1,000,000	876,690	798,680
Miscellaneous	—	—	—	545,926	26,345
Reimbursements	—	505,200	—	20,000,000	7,200,000
Grants	16,125,000	12,800,000	17,025,000	11,768,781	2,350,000
Subtotal	\$ 18,728,888	\$ 16,418,200	\$ 20,139,000	\$ 37,126,333	\$ 13,564,166
Adjustment to Net Assets Available for Projected Receipts	\$ —	\$ (3,887,500)	\$ —	\$ (3,589,651)	\$ 18,068,449
Equity Transfer to Bond Redemption & Interest Fund	(9,706,800)	(9,233,700)	(9,529,000)	(9,530,000)	(9,530,800)
Equity Transfer In from Capital Improvements Bond Fund	5,000,000	—	—	—	—
<b>Total</b>	<b>\$ 80,997,088</b>	<b>\$ 62,672,000</b>	<b>\$ 69,985,000</b>	<b>\$ 78,631,682</b>	<b>\$ 71,976,815</b>

	ASSETS			
	2026		2025	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	\$ 6,446,900	\$ 6,446,900	\$ 6,282,896	\$ 6,282,896
Due from Stormwater Management Fund	31,200,000	31,200,000	31,200,000	31,200,000
Total Current Assets	<u>\$ 37,646,900</u>	<u>\$ 37,646,900</u>	<u>\$ 37,482,896</u>	<u>\$ 37,482,896</u>
	FUND EQUITY			
Investment Income		\$ 192,000		\$ 317,000
Equity Transfer to Retirement Fund		—		—
ASSETS APPROPRIABLE FOR 2026 AND 2025		<u>\$ 37,838,900</u>		<u>\$ 37,799,896</u>
FUND EQUITY	\$ 37,646,900		\$ 37,482,896	

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Investment Income	\$ 192,000	\$ 258,000	\$ 317,000	\$ 198,259	\$ 90,219
Other Financing Sources (Uses)					
Equity Transfer to Retirement Fund	—	—	—	—	—
GRAND TOTAL	\$ 192,000	\$ 258,000	\$ 317,000	\$ 198,259	\$ 90,219

## 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 2026 property tax levy for the B&I Fund is \$276.2 million, an increase of \$14.8 million, or 5.6 percent, from the 2025 Adjusted Budget. Appropriations and tax levies are adjusted for new bond sales or State Revolving Fund loans. The 2026 appropriation for this fund is \$248.0 million, an increase of \$0.3 million, or 0.1 percent from the 2025 Adjusted Budget.

Property tax levy collections are invested prior to the time when actual principal and interest payments must be made. Investment income earned on tax collections is credited to the specific sub-funds for each bond issue. The amount of estimated investment income is reflective of interest rates for 2025 with a projected year-end of \$6.2 million, while the 2026 estimate is \$2.1 million, a decrease of \$0.9 million, from the 2025 Original Budget. An equity transfer from the Stormwater Management Fund is required in 2026 in the amount of \$9.7 million to pay principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements. A detailed presentation on the B&I Fund is found on pages [500 - 505](#).

**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 2026, a \$6.0 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 2026 appropriation for this fund is \$48.3 million, a decrease of \$5.3 million, or 9.9 percent, from the 2025 Adjusted Budget. The maximum fund balance that can be accumulated is 0.05 percent of the last known EAV. For the 2026 Budget, using the 2024 EAV, the maximum accumulation is estimated at \$102.7 million. The allowance for accounts payable and estimated liabilities is estimated at \$2.0 million. A detailed presentation of this fund begins on page [497](#).

**The Retirement Fund** receives the proceeds of the annual tax levy that the District extends on behalf of the Metropolitan Water Reclamation District Retirement Fund, a pension trust fund. The amount, as certified by the Retirement Fund Board, is levied by the District and appropriated when received. The property tax levy for 2026 is \$77.2 million, an increase of \$2.8 million, or 3.8 percent, from the 2025 Adjusted Levy. The levy is calculated based on a statutory multiplier of 4.19 times employee contributions made two years prior, or in 2024. Additionally, \$19.0 million from Personal Property Replacement Tax is allocated to the Retirement Fund for 2026.

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 2026.

The appropriable resources and appropriation consist of the collection of the previous year's property tax levy plus personal property replacement tax receipts. The 2025 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 2026 appropriation for the employers contribution is \$100.8 million, a decrease of \$18.0 million, or 15.1 percent, from the 2025 Adjusted Budget and also includes a \$10.0 million transfer from the 2024 Property Tax Levy Adjustment received under Public Act 102-0519. An expanded presentation on the Retirement Fund is shown on pages [506 - 508](#).

**BOND REDEMPTION & INTEREST FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 133,071,292	\$ 133,071,292	\$ 135,146,247	\$ 135,146,247
Restricted Cash	—	—	—	—
Deposits with Escrow Agent	—	—	—	—
Taxes Receivable	252,331,756	252,331,756	238,755,803	241,229,957
Prior Years Taxes Receivable	11,313,363	11,313,363	1,869,509	1,869,509
<b>Total Current Assets</b>	<b>\$ 396,716,411</b>	<b>\$ 396,716,411</b>	<b>\$ 375,771,560</b>	<b>\$ 378,245,713</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Bonds Payable	\$ 141,390,300		\$ 138,480,784	
Interest Payable	106,630,000		96,140,190	
Program Expense Payable	—		—	
Equity Transfer	—		—	
<b>Total Current Liabilities</b>	<b>\$ 248,020,300</b>		<b>\$ 234,620,974</b>	
<b>ASSETS APPROPRIABLE FOR 2026 AND 2025</b>				
Net Assets Appropriable		\$ 396,716,411		\$ 378,245,713
Equity Transfer from Stormwater Management Fund		9,706,800		9,529,000
Equity Transfer from CIBF		—		—
Estimated Revenue		2,097,000		2,960,000
Total Assets Available		\$ 408,520,211		\$ 390,734,713
Liabilities Payable from Restricted Assets		—		—
Less: Assets Available for Future Years (Principal & Interest Payments)		(160,499,911)		(156,113,739)
<b>Total Assets Appropriable</b>		<b>\$ 248,020,300</b>		<b>\$ 234,620,974</b>
<b>FUND EQUITY</b>				
Undesignated	\$ 148,696,111		\$ 141,150,586	
<b>TOTAL FUND EQUITY</b>	<b>\$ 148,696,111</b>		<b>\$ 141,150,586</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 396,716,411</b>		<b>\$ 375,771,560</b>	

# **BOND REDEMPTION & INTEREST FUND** **APPROPRIABLE REVENUE** **2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Taxes					
Real Estate					
Current	\$ 252,331,756	\$ 241,229,957	\$ 241,229,957	\$ 242,708,317	\$ 244,007,273
Prior	11,313,363	1,869,509	1,869,509	1,587,379	44,987,822
<b>Total</b>	<b>\$ 263,645,119</b>	<b>\$ 243,099,466</b>	<b>\$ 243,099,466</b>	<b>\$ 244,295,695</b>	<b>\$ 288,995,095</b>
Revenue from Money & Property					
Investment Income	\$ 2,097,000	\$ 6,213,000	\$ 2,960,000	\$ 7,470,875	\$ 4,569,623
Revenue from Miscellaneous Sources					
Cash Available	133,071,292	135,146,247	135,146,247	115,978,166	43,317,225
Other	—	—	—	415,056	108,726
Other Financing Sources (Uses)					
Bond Premium	—	—	—	—	—
Sale of Capital Improvements Bonds (CIB)	—	—	—	—	—
Bond Redemption	—	—	—	—	—
Refunding Transaction Costs	—	—	—	—	—
Equity Transfer from CIBF	—	—	—	—	—
Equity Transfer from Stormwater Management Fund	9,706,800	9,233,700	9,529,000	9,530,000	9,530,800
Equity Transfer to Retirement Fund	—	—	—	—	—
Less: Amount to Be					
Expended After Budget Year	(160,499,911)	(159,071,439)	(156,113,739)	(141,934,053)	(108,456,686)
<b>GRAND TOTAL</b>	<b>\$ 248,020,300</b>	<b>\$ 234,620,974</b>	<b>\$ 234,620,974</b>	<b>\$ 235,755,740</b>	<b>\$ 238,064,783</b>

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

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 40,976,924	\$ 40,976,924	\$ 44,717,976	\$ 44,717,976
Taxes Receivable	7,237,500	7,237,500	7,237,500	7,312,500
Prior Years Taxes Receivable	342,376	342,376	61,324	61,324
<b>Total Current Assets</b>	<b>\$ 48,556,800</b>	<b>\$ 48,556,800</b>	<b>\$ 52,016,800</b>	<b>\$ 52,091,800</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>ACCOUNTS PAYABLE &amp; OTHER LIABILITIES</b>	\$ 1,950,000	\$ 1,950,000	\$ 1,150,000	\$ 1,150,000
<b>ASSETS APPROPRIABLE FOR 2026 AND 2025</b>				
Net Assets Appropriable		\$ 46,606,800		\$ 50,941,800
Equity Transfer to Bond and Interest Fund		—		—
Estimated Revenue		1,667,000		2,645,000
<b>Total Assets Appropriable</b>		<b>\$ 48,273,800</b>		<b>\$ 53,586,800</b>
<b>FUND EQUITY</b>	\$ 46,606,800		\$ 50,866,800	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 48,556,800</b>		<b>\$ 52,016,800</b>	

**RESERVE CLAIM FUND**  
**APPROPRIABLE REVENUE**  
**2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Taxes					
Real Estate - Current	\$ 7,237,500	\$ 6,755,302	\$ 7,312,500	\$ 7,293,866	\$ 7,237,919
Real Estate - Prior	342,376	61,324	61,324	(2,811)	1,706,385
Replacement Tax	—	—	—	—	—
<b>SUBTOTAL</b>	<b>\$ 7,579,876</b>	<b>\$ 6,816,626</b>	<b>\$ 7,373,824</b>	<b>\$ 7,291,055</b>	<b>\$ 8,944,305</b>
Investment Income	1,667,000	2,790,000	2,645,000	2,154,556	2,175,359
Miscellaneous	—	397	—	13,180	3,411
<b>GRAND TOTAL</b>	<b>\$ 9,246,876</b>	<b>\$ 9,607,023</b>	<b>\$ 10,018,824</b>	<b>\$ 9,458,791</b>	<b>\$ 11,123,075</b>

# RETIREMENT FUND

## ESTIMATED BALANCE SHEET

### JANUARY 1, 2026 AND 2025

CURRENT ASSETS	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Taxes Receivable	\$ 71,794,700	\$ 71,794,700	\$ 70,181,300	\$ 70,181,300
Replacement Tax	—	—	18,554,700	18,554,700
<b>Total Current Assets</b>	<b>\$ 71,794,700</b>	<b>\$ 71,794,700</b>	<b>\$ 88,736,000</b>	<b>\$ 88,736,000</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>ASSETS APPROPRIABLE FOR 2026 AND 2025</b>				
Net Assets Applicable		\$ 71,794,700		\$ 88,736,000
Personal Property Replacement Tax		18,981,300		
Transfer of Budget Reserve from Corporate Fund		—		21,643,025
Property Tax Levy Adjustment Public Act 102-0519		10,000,000		8,356,975
<b>Total Assets Applicable Due to Retirement Fund (Employers Contribution)</b>		<b>\$ 100,776,000</b>		<b>\$ 118,736,000</b>
<b>Other Financing Sources (Uses)</b>				
Pension Obligation Bond Proceeds		\$ —		\$ —
<b>Total Assets Applicable</b>		<b>\$ 100,776,000</b>		<b>\$ 118,736,000</b>
<b>FUND EQUITY</b>				
<b>Total Fund Equity</b>	<b>\$ 71,794,700</b>		<b>\$ 88,736,000</b>	

# RETIREMENT FUND

## APPROPRIABLE REVENUE

### 2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Taxes					
Real Estate - Current	\$ 71,794,700	\$ 70,181,300	\$ 70,181,300	\$ 68,365,425	\$ 69,532,014
Replacement Tax	18,981,300	18,554,700	18,554,700	18,074,600	18,383,000
<b>TOTAL TAX REVENUE</b>	<b>\$ 90,776,000</b>	<b>\$ 88,736,000</b>	<b>\$ 88,736,000</b>	<b>\$ 86,440,025</b>	<b>\$ 87,915,014</b>
<b>Other Financing Sources (Uses)</b>					
Transfer of Budget Reserve from Corporate Fund	\$ —	\$ 21,643,025	\$ 21,643,025	\$ 31,500,000	\$ 30,000,000
Property Tax Levy Adjustment Public Act 102-0519	10,000,000	8,356,975	8,356,975	11,267,295	—
Pension Obligation Bond Proceeds	—	—	—	—	—
<b>Total Other Financing Sources</b>	<b>\$ 10,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ 42,767,295</b>	<b>\$ 30,000,000</b>
<b>GRAND TOTAL</b>	<b>\$ 100,776,000</b>	<b>\$ 118,736,000</b>	<b>\$ 118,736,000</b>	<b>\$ 129,207,320</b>	<b>\$ 117,915,014</b>

# 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 2017 through 2026. The structure of sub-units and sections, the number of actual 2024 full-time equivalent (FTE) positions, as well as FTE positions budgeted for 2025 and 2026 are shown in the organization chart. In this section, and throughout the Budget, actual expenditures are used for 2024 with estimated costs for 2025 and budgeted costs for 2026. Additional information for each department includes:.

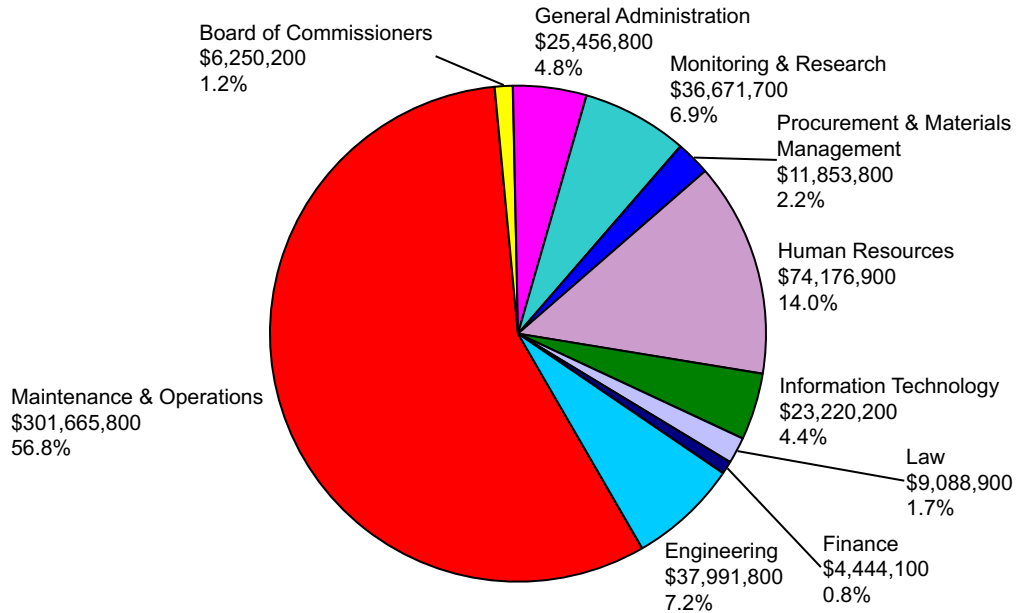
- A Department Head Transmittal Letter provides an outline of department plans for the 2026 budget year.
- A *Narrative* explanation of the responsibilities of the department, changes in appropriation from the 2025 Budget, accomplishments during 2025, and significant features for the 2026 Budget. The 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 2025. Actual costs are shown for 2024.
- *Performance Data* measures specific department activities by cost and, where possible, measurable units, and compares budgeted costs for 2026 and 2025 with actual costs for 2024.
- The *Line Item Analysis* provides detailed line item appropriations over a three-year period. Appropriations for 2026 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 2025. Actual 2024 expenditures are provided.
- The *Position Analysis* provides comparative departmental personnel position information for the previous, current, and budget years. Position counts and appropriations for the current and budget years are provided as totals by section or unit, division, and department. The pay plan and grade for each class title are provided and can be used to reference the salary schedules contained in the appendix to determine the applicable salary range. The 2026 salary appropriation is adjusted for vacancies in the Line Item Analysis.

Corporate Fund Appropriations, Expenditures, and Budgeted FTE Positions, 2017 - 2026 .....	105
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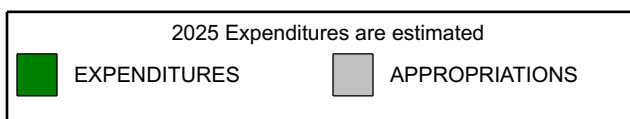
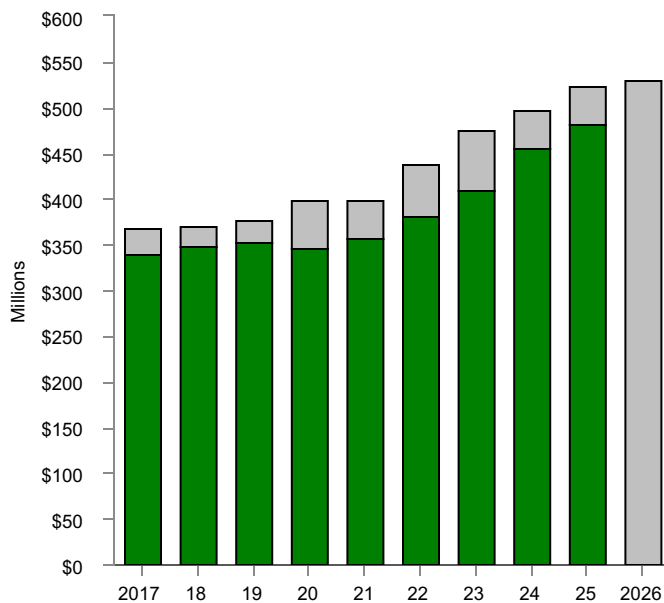


## CORPORATE FUND PROGRAMS

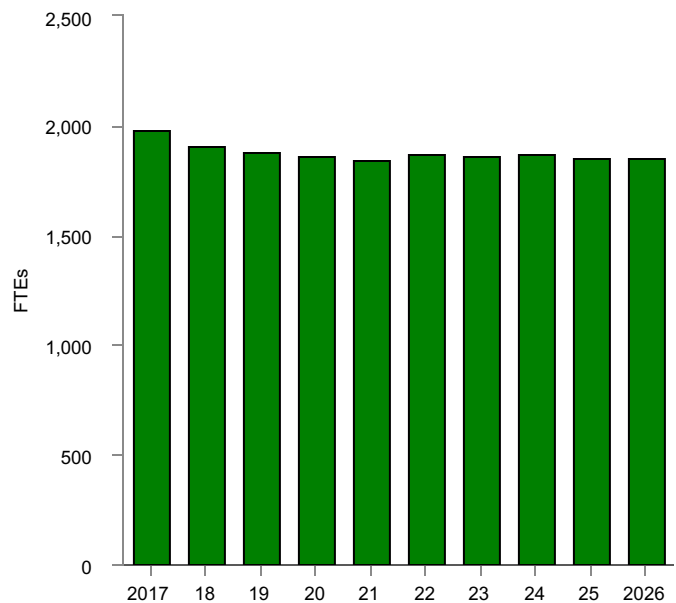
2026	\$530,820,200
2025	\$523,694,700
Increase	\$7,125,500



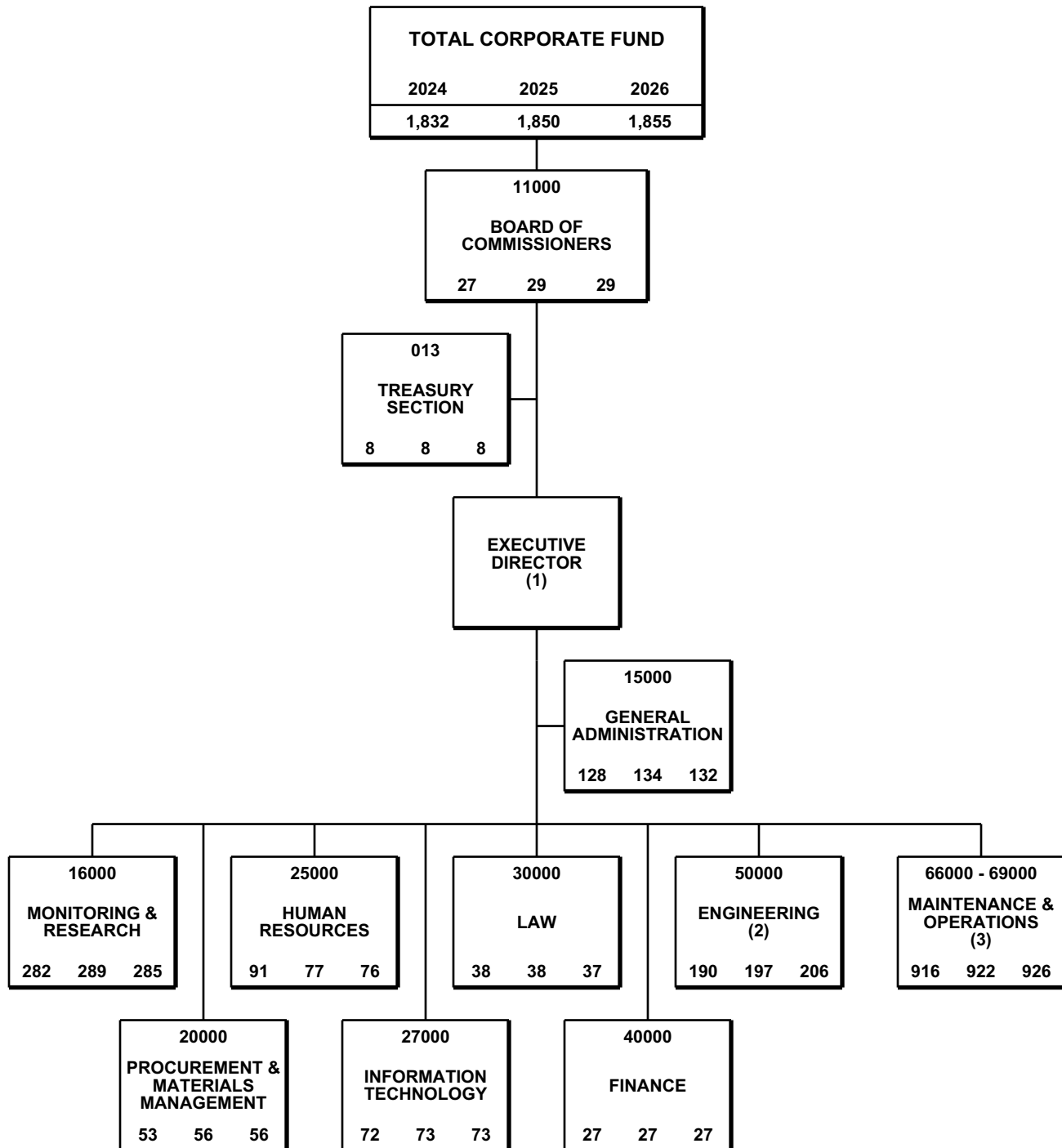
### APPROPRIATIONS & EXPENDITURES



### BUDGETED FTE POSITIONS



# CORPORATE FUND



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

(2) 73 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						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$201,044,420	\$ 216,897,300	\$ 216,433,500	\$ 150,516,800	\$203,123,500	\$ 226,098,100	\$ —
601050	Compensation Plan Adjustments	—	—	3,623,400	2,110,200	2,829,900	1,940,400	—
601060	Compensation for Paid Overtime	8,026,842	10,179,000	6,917,600	4,367,100	6,123,800	5,739,500	—
601070	Social Security and Medicare Contributions	2,954,054	3,331,500	3,331,500	2,396,900	3,152,600	3,352,100	—
601080	Salaries of Nonbudgeted Employees	29,172	5,000	106,800	23,300	104,400	74,700	—
601090	Employee Claims	9,814	100,000	100,000	56,600	100,000	100,000	—
601100	Tuition and Training Payments	671,354	1,529,000	1,529,000	708,400	1,230,300	1,504,200	—
601240	District Contribution for 401(a) Retirement Plan	—	—	1,200,000	—	1,200,000	2,365,500	—
601250	Health and Life Insurance Premiums	47,813,819	51,581,700	50,381,700	40,626,800	53,825,600	52,431,000	—
601270	General Salary Adjustments	—	—	—	—	—	2,757,900	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	623,560	1,196,500	1,196,500	663,700	770,700	1,197,500	—
100	TOTAL PERSONAL SERVICES	261,173,035	284,820,000	284,820,000	201,469,800	272,460,800	297,560,900	—
612010	Travel	80,996	118,500	117,800	41,800	96,800	155,400	—
612030	Meals and Lodging	260,676	266,900	267,400	164,000	237,500	360,700	—
612040	Postage, Freight, and Delivery Charges	58,081	102,100	102,100	51,300	93,100	73,800	—
612050	Compensation for Personally-Owned Automobiles	127,798	149,900	150,100	92,000	136,200	152,600	—
612080	Motor Vehicle Operating Services	57,921	59,200	59,700	47,500	51,900	73,400	—
612090	Reprographic Services	41,071	294,800	295,100	99,000	74,500	207,300	—
612150	Electrical Energy	62,827,839	54,854,000	54,854,000	29,885,600	54,081,600	49,799,400	—
612160	Natural Gas	1,609,331	3,015,800	3,015,800	1,207,700	2,721,300	2,885,300	—
612170	Water and Water Services	1,197,787	1,972,100	1,972,100	1,098,100	1,630,800	1,574,500	—
612210	Communication Services	4,102,329	7,017,600	6,156,100	5,211,300	3,610,500	2,362,000	—
612240	Testing and Inspection Services	2,716,603	4,610,700	5,472,200	5,405,500	5,317,900	3,531,200	—
612250	Court Reporting Services	57,258	106,000	106,000	99,000	77,600	106,000	—
612260	Medical Services	457,857	606,900	606,900	560,000	570,000	574,600	—
612280	Subscriptions and Membership Dues	952,116	987,600	987,600	638,600	959,700	1,051,200	—
612290	Insurance Premiums	5,262,436	6,659,700	6,659,700	3,240,300	6,166,600	7,040,000	—
612330	Rental Charges	803,646	2,097,400	1,897,100	1,872,600	1,578,200	1,885,400	—
612340	Discount Lost	4,616	3,000	3,000	2,500	5,000	5,000	—
612360	Advertising	114,190	151,600	151,600	109,300	100,100	140,200	—
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,581,800	1,371,500	1,602,700	—

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612390	Administration Building McMillan Pavilion Operation	792,847	869,800	936,800	936,500	806,400	963,600	—
612400	Intergovernmental Agreements	76,407	80,000	80,000	80,000	80,000	80,000	—
612410	Governmental Service Charges	5,237,810	5,062,400	5,062,600	3,620,200	4,822,600	4,844,400	—
612420	Maintenance of Grounds and Pavements	1,054,397	2,165,400	1,973,700	1,739,600	1,757,500	1,959,200	—
612430	Payments for Professional Services	4,028,790	6,844,100	6,675,500	5,192,500	4,717,000	9,501,800	—
612490	Contractual Services, N.O.C.	1,483,344	1,952,900	1,905,400	1,699,500	1,529,800	2,649,400	—
612520	Waste Material Disposal Charges	19,829,695	25,900,300	25,900,300	25,833,200	25,464,200	26,947,500	—
612530	Farming Services	58,443	120,000	120,000	120,000	120,000	120,000	—
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	5,900,000	3,800,000	5,200,000	—
612600	Repairs to Collection Facilities	4,378,909	7,728,800	7,224,300	6,931,000	5,616,500	7,613,300	—
612620	Repairs to Waterway Facilities	135,001	7,612,700	8,072,600	7,849,900	4,214,000	6,586,600	—
612650	Repairs to Process Facilities	13,198,543	13,161,300	12,973,400	12,135,600	11,371,800	14,435,200	—
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	—
612680	Repairs to Buildings	1,605,783	2,852,900	2,799,200	2,243,300	1,766,500	2,733,000	—
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	356,000	346,000	319,100	371,000	—
612780	Safety Repairs and Services	456,783	661,000	859,400	822,000	767,200	632,800	—
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,600	42,500	77,100	—
612800	Repairs to Office Furniture and Equipment	41,020	83,000	83,900	80,400	42,500	94,100	—
612810	Computer Equipment Maintenance	130,403	503,500	503,500	471,000	501,000	553,500	—
612820	Computer Software Maintenance	6,157,348	6,667,600	6,675,900	5,559,100	6,496,300	7,897,300	—
612840	Communications Equipment Maintenance (Includes Software)	814,569	1,025,800	1,025,800	958,200	1,555,500	869,900	—
612860	Repairs to Vehicle Equipment	660,971	425,100	785,100	759,600	666,000	580,000	—
612970	Repairs to Testing and Laboratory Equipment	443,629	457,500	449,200	433,700	450,400	488,000	—
612990	Repairs, N.O.C.	6,036	35,200	35,200	19,900	10,700	38,000	—
200	TOTAL CONTRACTUAL SERVICES	145,638,359	175,855,900	175,588,900	135,866,400	156,398,300	170,238,400	—
623030	Metals	206,622	278,600	283,600	201,100	287,300	247,600	—
623070	Electrical Parts and Supplies	4,950,651	6,300,300	6,099,300	5,324,700	5,209,900	6,576,100	—
623090	Plumbing Accessories and Supplies	1,853,891	2,135,400	1,985,400	1,654,100	2,024,200	2,115,600	—
623110	Hardware	128,671	129,100	144,100	138,000	134,800	140,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	440,040	519,300	589,300	501,800	486,500	547,900	—
623170	Fiber, Paper, and Insulation Materials	74,437	80,800	80,800	58,000	70,000	73,800	—

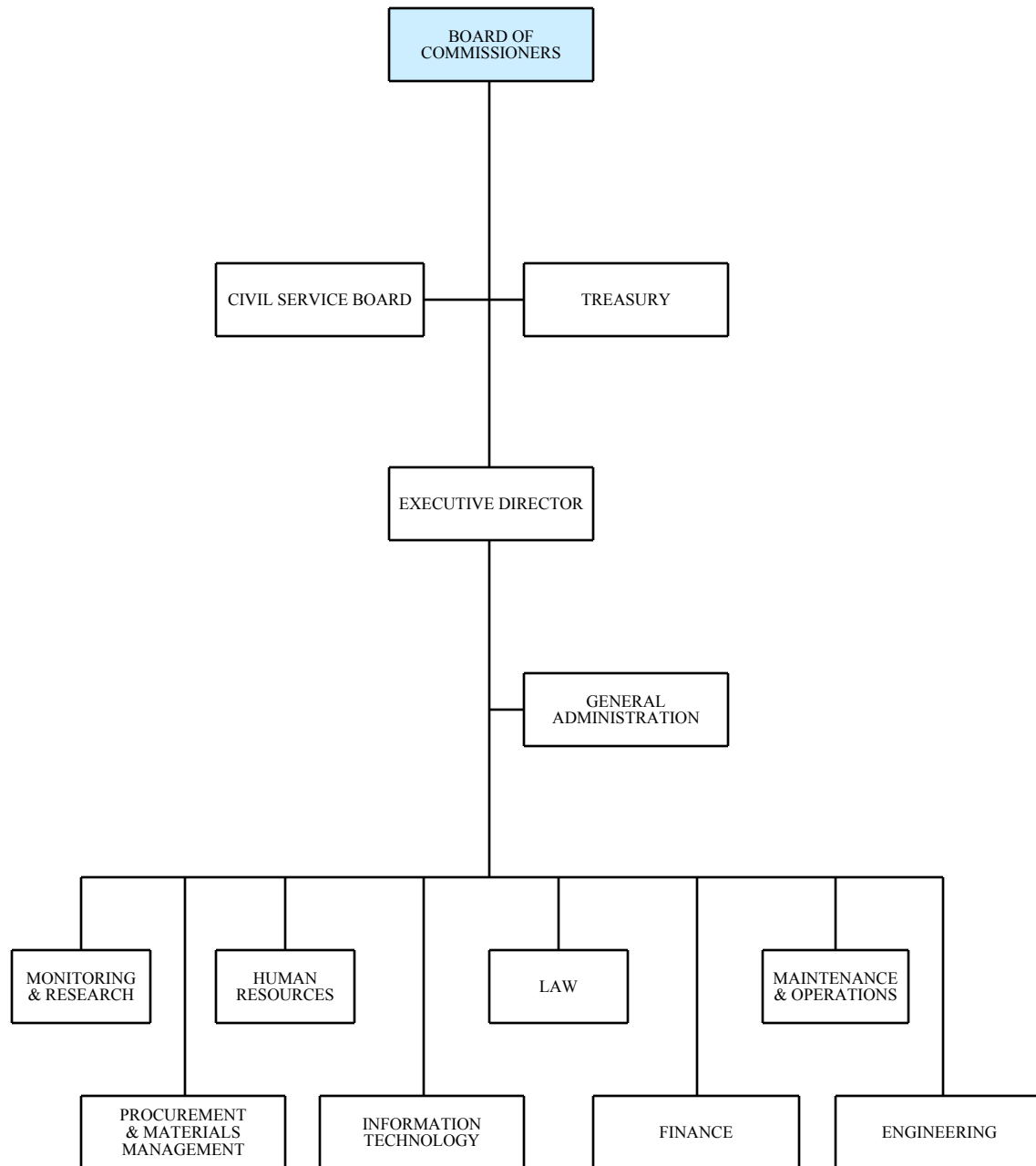
101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623190	Paints, Solvents, and Related Materials	44,939	49,500	49,500	42,800	47,100	47,300	—
623250	Vehicle Parts and Supplies	168,624	286,600	319,600	299,500	254,500	282,700	—
623270	Mechanical Repair Parts	5,173,736	6,692,300	7,337,300	6,901,200	5,242,500	7,530,900	—
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	290,783	491,700	491,700	349,800	343,900	400,200	—
623530	Farming Supplies	12,725	19,000	19,000	13,700	14,100	19,000	—
623560	Processing Chemicals	23,391,548	33,713,700	32,951,500	27,712,500	27,585,000	32,817,100	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,218,920	1,348,800	1,348,800	1,093,000	1,351,700	1,381,300	—
623660	Cleaning Supplies	398,356	343,700	354,700	322,200	358,200	352,200	—
623680	Tools and Supplies	506,746	489,500	524,500	490,700	483,000	482,700	—
623700	Wearing Apparel	226,895	282,700	282,700	240,000	268,400	274,200	—
623720	Books, Maps, and Charts	20,682	24,000	24,000	13,100	19,400	28,500	—
623780	Safety and Medical Supplies	371,686	417,000	417,000	294,000	400,200	433,100	—
623800	Computer Software	120,039	269,300	382,300	319,200	278,100	425,000	—
623810	Computer Supplies	570,438	719,600	594,600	481,200	434,200	634,800	—
623820	Fuel	610,262	862,900	834,400	708,400	743,400	713,600	—
623840	Gases	149,977	127,000	136,500	133,800	179,000	140,100	—
623850	Communications Supplies	150,670	41,000	41,000	38,600	40,000	40,500	—
623860	Lubricants	361,031	430,400	430,400	388,900	438,400	424,400	—
623990	Materials and Supplies, N.O.C.	400,084	411,000	496,700	353,400	350,200	393,600	—
300	TOTAL MATERIALS AND SUPPLIES	41,982,228	56,513,200	56,268,700	48,115,000	47,089,000	56,592,200	—
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	—
634650	Equipment for Process Facilities	1,429,905	2,294,500	2,563,500	2,296,900	2,283,200	2,464,600	—
634760	Material Handling and Farming Equipment	1,753,246	1,638,400	1,387,100	1,379,300	1,293,600	1,125,000	—
634790	Marine Equipment	—	100,000	66,800	66,700	66,000	—	—
634800	Office Furniture and Equipment	48,900	—	—	—	—	—	—
634810	Computer Equipment	161,665	445,000	270,300	156,000	156,000	225,000	—
634820	Computer Software	—	—	89,000	—	—	43,000	—
634840	Communications Equipment (Includes Software)	132,623	335,000	335,000	327,000	297,800	—	—
634860	Vehicle Equipment	1,211,461	345,000	527,500	490,400	486,500	645,000	—
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,500	253,600	763,900	—

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634990	Machinery and Equipment, N.O.C.	793,360	256,900	606,900	580,600	281,000	283,000	—
400	TOTAL MACHINERY AND EQUIPMENT	6,302,766	5,723,600	6,235,100	5,670,200	5,158,300	5,594,500	—
667130	Taxes on Real Estate	710,653	782,000	782,000	690,700	690,800	834,200	—
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,700	690,800	834,200	—
TOTAL CORPORATE FUND		\$455,807,041	\$ 523,694,700	\$ 523,694,700	\$ 391,812,100	\$481,797,200	\$ 530,820,200	\$ —

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.



**BOARD OF COMMISSIONERS**

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Patricia Theresa Flynn  
*Vice President*  
Marcelino Garcia  
*Chairman of Finance*  
Precious Brady-Davis  
Yumeka Brown  
Cameron Davis  
Beth McElroy Kirkwood  
Eira L. Corral Sepúlveda  
Sharon Waller

September 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Board of Commissioners

The Board of Commissioners' program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

Respectfully submitted,

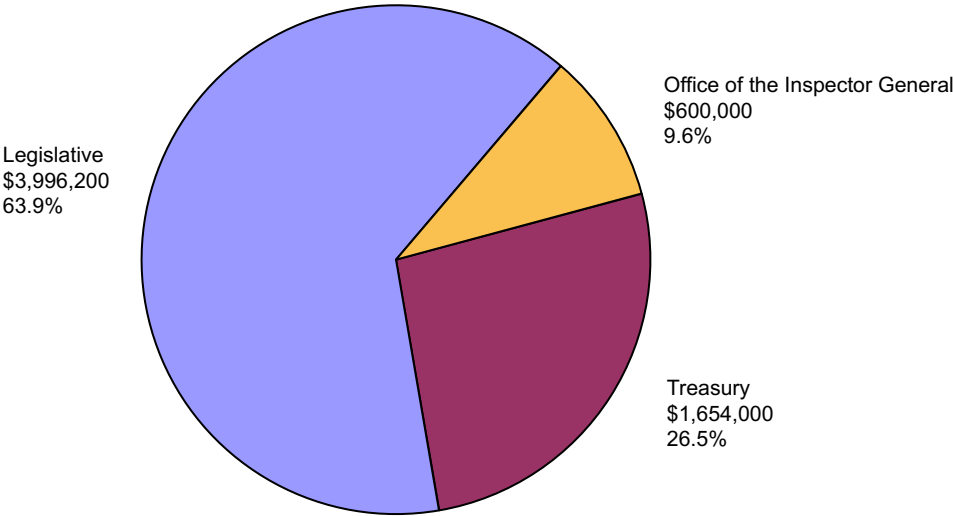


Steven J. Lux  
Treasurer

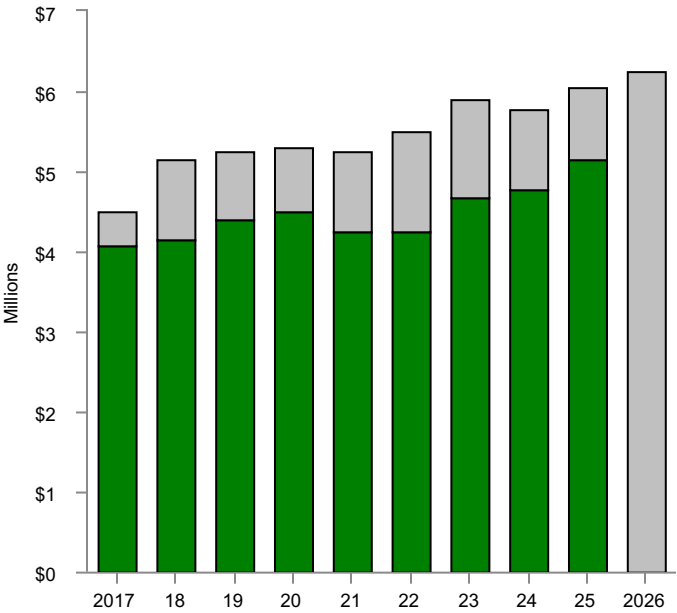


BOARD OF COMMISSIONERS  
PROGRAMS

2026	\$6,250,200
2025	\$6,037,800
Increase	\$212,400



APPROPRIATIONS & EXPENDITURES



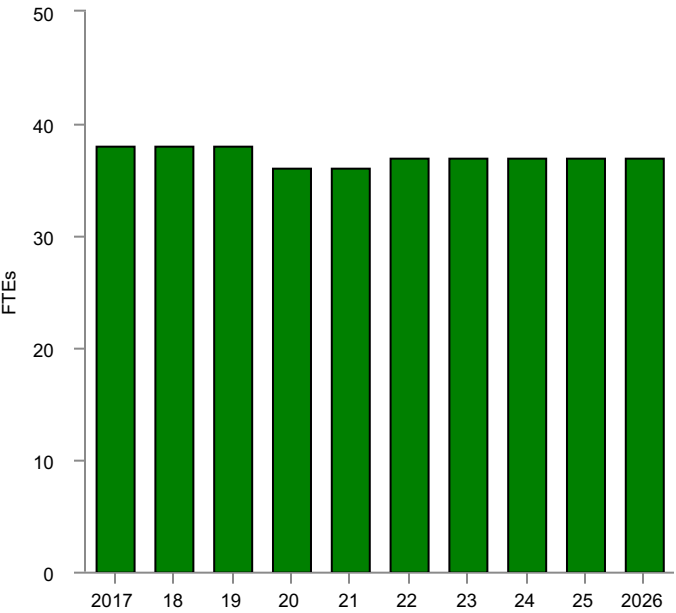
2025 Expenditures are estimated

EXPENDITURES

APPROPRIATIONS

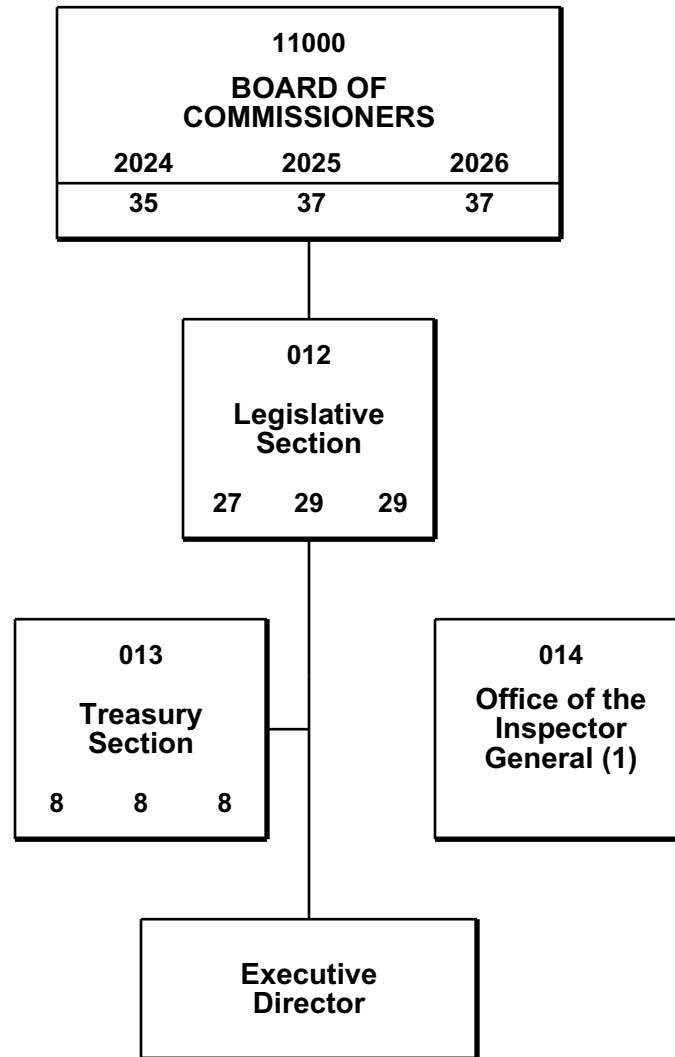
**2018** - Increase is due to the addition of an Inspector General to the Legislative Section.

BUDGETED FTE POSITIONS



**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.

## BOARD OF COMMISSIONERS



(1) Effective 01/01/26, Section 014, Office of the Inspector General, was added. Its mission is to detect and deter corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct in MWRD's operations.

## 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 2025 Major Accomplishments

- Investment interest income earned for the year was approximately \$46.4 million, a slight increase from the previous year due to increased investment inventory. 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 March 2025. One hundred percent of the District's applicable commercial paper holdings met policy guidelines for environmental 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 and governance practices;
- 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, 2024, the Retirement Fund's funded ratio was 56.0 percent and the OPEB Trust Fund's funded ratio was 104.3 percent;
- The Treasury Section continued to administer the District's 2021-2025 Strategic Plan; for updates on the Plan, please see <https://mwrdd.org/strategic-plan>;
- The District's AAA credit rating with stable outlook and AA+ rating with stable outlook were reaffirmed by Fitch Ratings and S&P Global Ratings, respectively;
- The Legislative Section initiated an agreement with an Interim Inspector General. 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.

### 2026 Appropriation and Position Summary

The 2026 appropriation for the Board of Commissioners is \$6,250,200, an increase of \$212,400, or 3.5 percent, from 2025. The staffing level remains unchanged at 37 positions. The District is in the process of establishing the Office of the Inspector General, with additional positions anticipated in the future.

### 2026 Budget Highlights

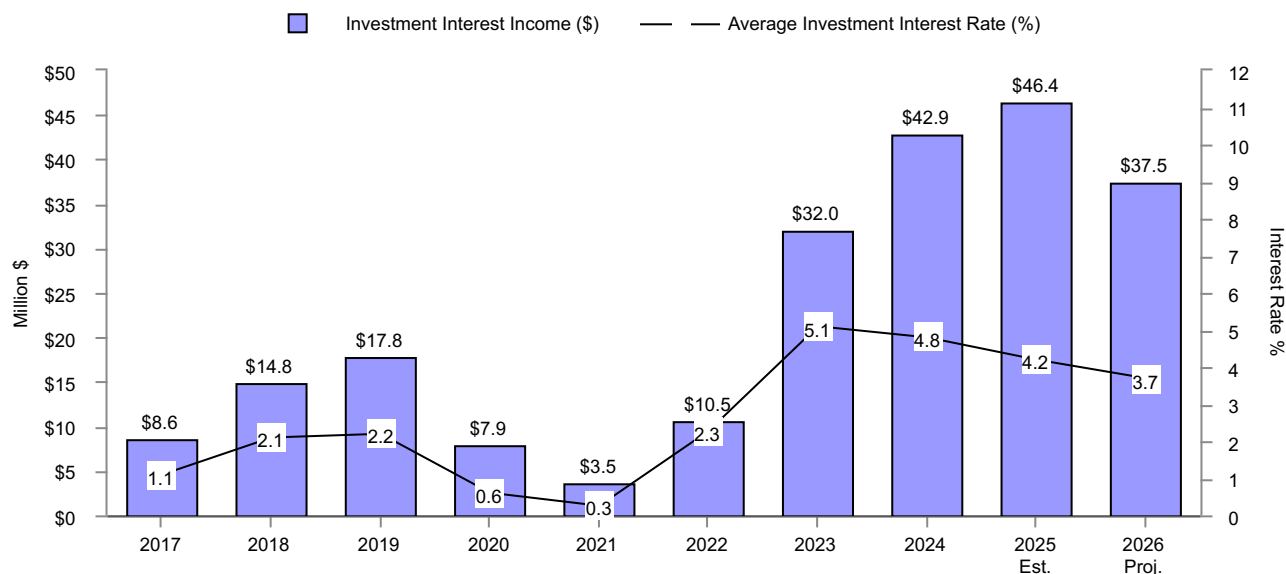
The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective, preparing for other manmade and natural events, and strengthening the District's operational and financial positions.

#### Maintaining strong fiscal management

- The District will evaluate a variety of low-cost funding options including subsidized loans through the Illinois Environmental Protection Agency State Revolving Fund and the U.S. Environmental Protection Agency Water Infrastructure Finance and Innovation Act loan programs;
- The Treasury Section will support the Capital Finance Program with an anticipated bond sale of up to \$200.0 million of new money for capital needs and up to \$275.0 million in refunding of existing debt for cost savings;

- In addition to the planned bond sale, the Treasury Section will consider any other feasible low-cost funding options in compliance with federal securities laws and state statutory authorization to support the Capital Finance Program;
- The Treasury Section will review opportunities to prepay additional State Revolving Fund Loans and explore other innovative ideas to ensure efficient and cost-effective debt management;
- Investment income is projected to decrease as the Federal Reserve is expected to cut rates throughout 2026. Regardless of the 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 \$37.5 million for 2026;
- The District is strongly committed to achieving an adequately funded pension plan and will continue to seek excess contribution sources to improve the plan's funding ratio;
- The Treasury Section will strive to maintain AAA/AA+ bond credit ratings with stable outlooks from Fitch and Standard & Poor's Global Ratings, respectively.

### Average Investment Interest Rate on Purchases All Funds 2017-2026



Ending Investment Inventory (Par Value) (Dollars in Millions)	2017	2018	2019	2020	2021	2022	2023	2024	2025 Est.	2026 Proj.
	\$736.7	\$684.0	\$670.5	\$656.1	\$895.3	\$796.0	\$960.5	\$1,195.8	\$1,254.7	\$1,140.5

*Interest rates started to decline in 2024 as the Federal Reserve began decreasing its target rate due to easing inflation. The effective Federal Funds rate decreased from 5.33 percent mid-year 2024 to 4.33 percent by year-end 2024, and has remained steady through mid-year 2025. The projected year-end rates for 2025 and 2026 are 3.88 percent and 3.63 percent, respectively.*

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

#### Increase diverse participation in District contracts

- The Treasury Section endeavors to make the District an inclusive business partner by aspiring to award bond professional services and investment purchases to enterprises representing the diversity of our community;
- 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.		\$ 3,996,200	63.9 %
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.		\$ 887,400	14.2 %
3. Support the Office of the Inspector General's mission to detect and deter corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct in MWRD's operations.		\$ 600,000	9.6 %
4. Enhance the District's image in national financial markets through the prudent use of debt financing for capital needs and debt service savings.		\$ 426,600	6.8 %
5. Perform strategic planning and management research studies of District operations.		\$ 174,300	2.8 %
6. Administer the Other Postemployment Benefit Trust investment and reporting activities.		\$ 165,700	2.7 %
Totals		\$ 6,250,200	100.0 %

PROGRAMS BY PRIORITY:			2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent		
7110	Legislative	\$ 3,363,629	2026	29	\$ 3,996,200	\$ (416,300)	(9.4)	a)
			2025	29	\$ 4,412,500			
7210	Treasury Activities	\$ 746,443	2026	4	\$ 887,400	\$ (10,500)	(1.2)	
			2025	4	\$ 897,900			
7215	Office of the Inspector General	\$ —	2026	—	\$ 600,000	\$ 600,000	100.0	b)
			2025	—	\$ —			
7252	Management and Organization Studies	\$ 127,165	2026	1	\$ 174,300	\$ 11,000	6.7	
			2025	1	\$ 163,300			
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 148,606	2026	1	\$ 165,700	\$ 5,700	3.6	
			2025	1	\$ 160,000			
7601	Capital Financing Program and Other Related Costs	\$ 314,572	2026	2	\$ 426,600	\$ 22,500	5.6	
			2025	2	\$ 404,100			
7604	Social Security and Medicare Contributions	\$ 80,676	2026	—	\$ —	\$ —	—	
			2025	—	\$ —			
Totals		\$ 4,781,091	2026	37	\$ 6,250,200	\$ 212,400	3.5 %	
			2025	37	\$ 6,037,800			
a) Decrease is due to the establishment of the Office of the Inspector General in Program Number 7215 (\$588,100), offset by the reallocation of salaries to more accurately reflect current activities (\$60,400).								
b) Increase is due to the establishment of the Office of the Inspector General (\$600,000).								

**11000 BOARD OF COMMISSIONERS****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7110	Legislative	Cost	\$ 3,363,629	\$ 4,412,500	\$ 3,996,200	a)
7210	Treasury Activities	Cost	\$ 746,443	\$ 897,900	\$ 887,400	
7215	Office of the Inspector General	Cost	\$ —	\$ —	\$ 600,000	b)
7252	Management and Organization Studies	Cost	\$ 127,165	\$ 163,300	\$ 174,300	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	\$ 148,606	\$ 160,000	\$ 165,700	
7601	Capital Financing Program and Other Related Costs	Cost	\$ 314,572	\$ 404,100	\$ 426,600	
7604	Social Security and Medicare Contributions	Cost	\$ 80,676	\$ —	\$ —	
		Totals	\$ 4,781,091	\$ 6,037,800	\$ 6,250,200	
a) Decrease is due to the establishment of the Office of the Inspector General in Program Number 7215 (\$588,100), offset by the reallocation of salaries to more accurately reflect current activities (\$60,400). b) Increase is due to the establishment of the Office of the Inspector General (\$600,000).						

101 11000	Fund: Corporate Department: Board of Commissioners	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 3,746,813	\$ 4,167,900	\$ 4,167,900	\$ 2,905,800	\$ 3,947,600	\$ 4,318,900	\$ —
601050	Compensation Plan Adjustments	—	—	11,000	—	5,000	15,000	—
601060	Compensation for Paid Overtime	27,231	50,700	39,700	1,400	2,000	2,000	—
601070	Social Security and Medicare Contributions	80,676	115,800	115,800	73,100	102,100	118,800	—
601100	Tuition and Training Payments	8,775	27,100	27,100	15,200	18,000	18,300	—
601270	General Salary Adjustments	—	—	—	—	—	73,900	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	363,546	736,500	736,500	388,800	494,400	737,500	—
100	TOTAL PERSONAL SERVICES	4,227,041	5,098,000	5,098,000	3,384,300	4,569,100	5,284,400	—
612010	Travel	11,729	11,700	11,700	4,900	11,700	15,000	—
612030	Meals and Lodging	22,310	17,500	17,500	15,100	17,500	31,600	—
612040	Postage, Freight, and Delivery Charges	—	100	100	—	100	—	—
612050	Compensation for Personally- Owned Automobiles	557	1,000	1,000	100	500	1,000	—
612080	Motor Vehicle Operating Services	—	500	500	—	300	500	—
612280	Subscriptions and Membership Dues	30,420	32,400	32,400	32,400	32,400	32,700	—
612430	Payments for Professional Services	485,143	861,000	861,000	773,200	519,800	869,300	—
612490	Contractual Services, N.O.C.	610	1,100	1,100	900	1,100	1,200	—
200	TOTAL CONTRACTUAL SERVICES	550,770	925,300	925,300	826,600	583,400	951,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,280	14,500	14,500	5,000	7,500	14,500	—
300	TOTAL MATERIALS AND SUPPLIES	3,280	14,500	14,500	5,000	7,500	14,500	—
TOTAL BOARD OF COMMISSIONERS		\$ 4,781,091	\$ 6,037,800	\$ 6,037,800	\$ 4,215,900	\$ 5,160,000	\$ 6,250,200	\$ —

NOTES: 1. Amounts may not add up due to rounding.

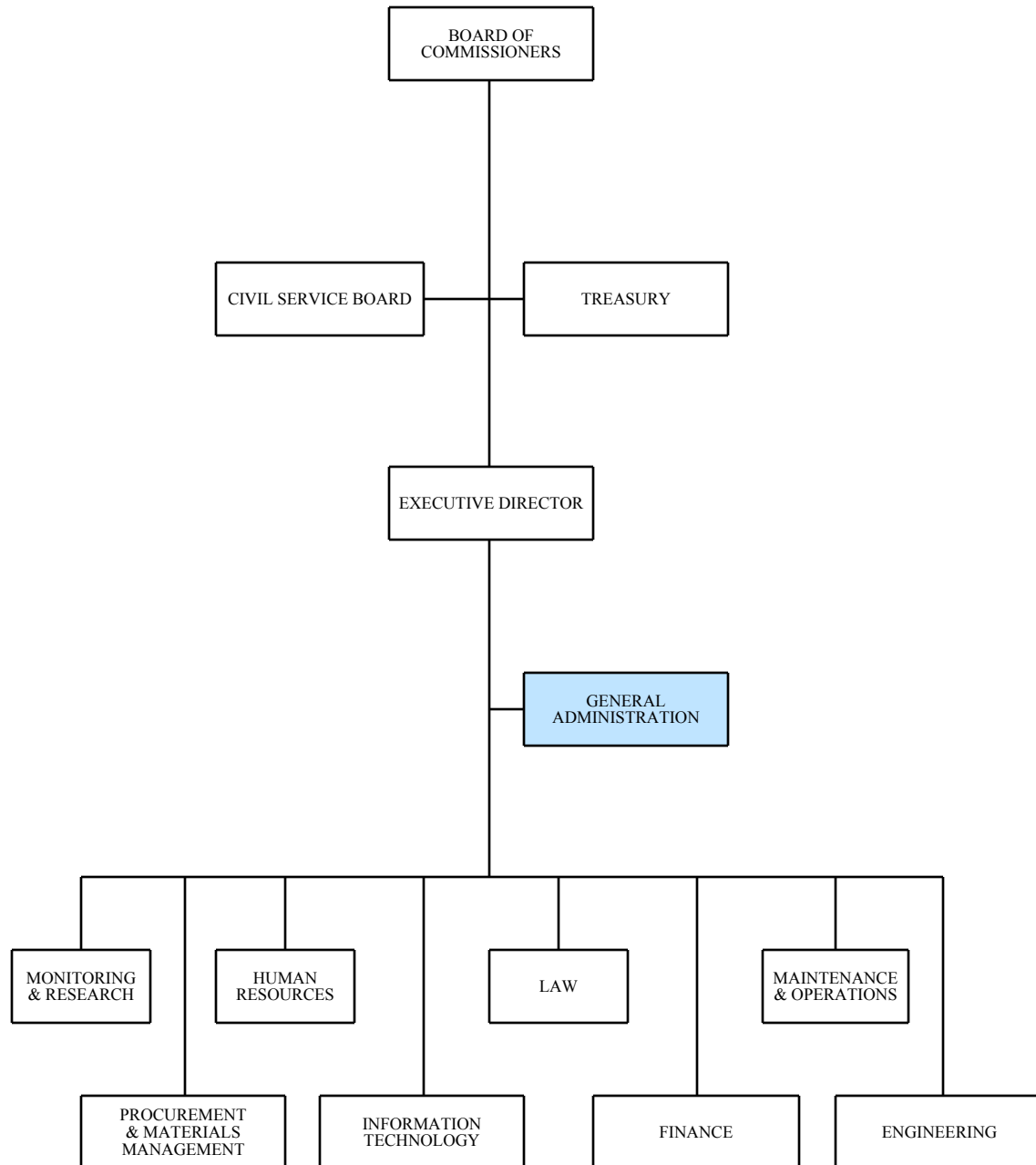
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

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: Board of Commissioners		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>012</b>	<b>Legislative Section</b>					
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	Aide to Commissioner	17	19		19	
TOTAL 012	Legislative Section	27	29	2,852,404	29	2,913,037
<b>013</b>	<b>Treasury Section</b>					
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	1,336,561	8	1,355,759
TOTAL	Board of Commissioners	35	37	4,188,964	37	4,268,795
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						



**NOTE PAGE**





**Metropolitan Water Reclamation District of Greater Chicago**

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

**BOARD OF COMMISSIONERS**

Kari K. Steele  
*President*  
Patricia Theresa Flynn  
*Vice President*  
Marcelino Garcia  
*Chairman of Finance*  
Precious Brady-Davis  
Yumeka Brown  
Cameron Davis  
Beth McElroy Kirkwood  
Eira L. Corral Sepúlveda  
Sharon Waller

September 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for General Administration

General Administration's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2026 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, 2026 major initiatives and challenges, and 2025 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

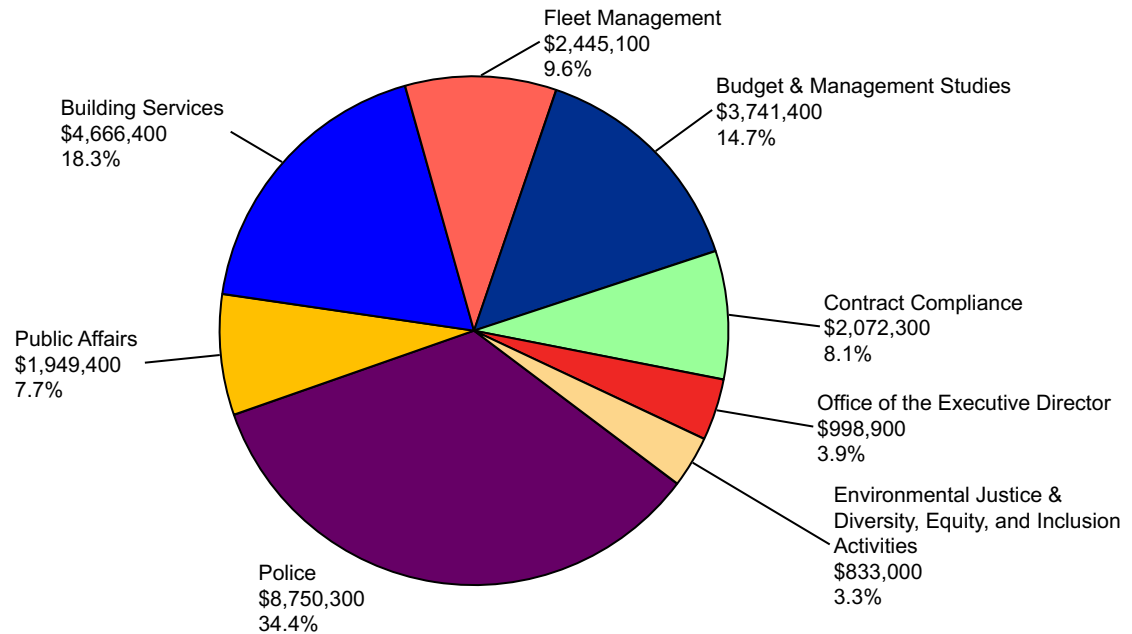
Thank you for the opportunity to present the proposed General Administration budget for 2026.

Respectfully submitted,

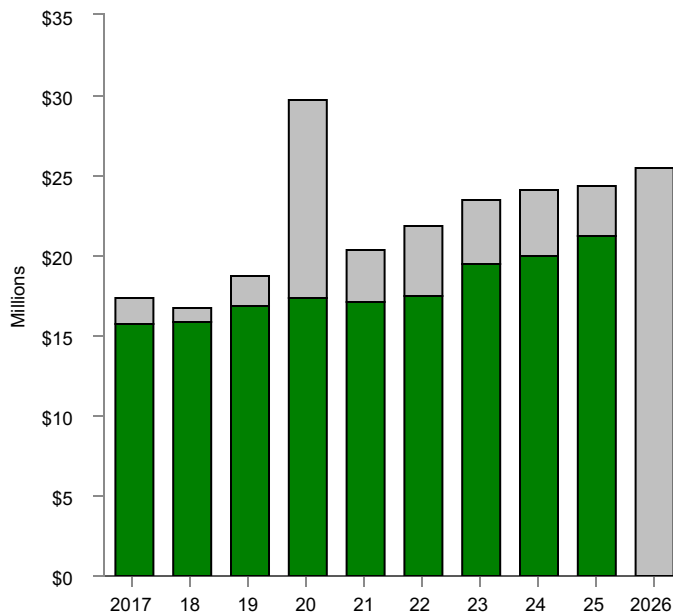
Administrative Services Officer

## GENERAL ADMINISTRATION PROGRAMS

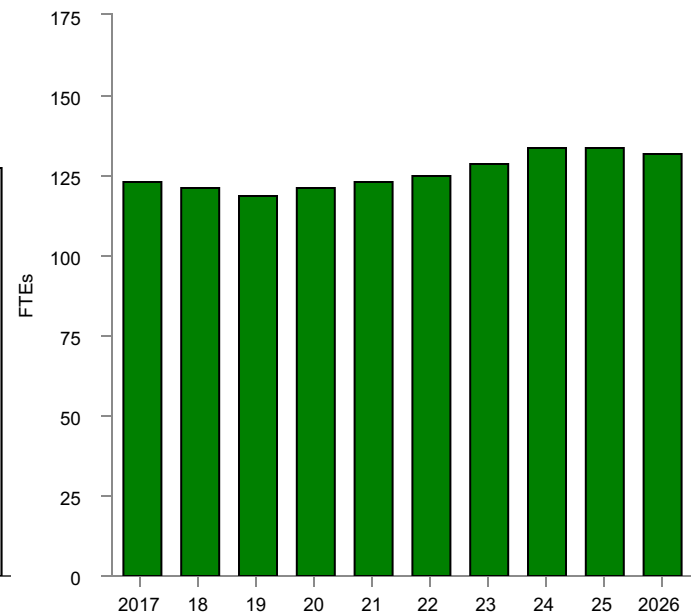
2026	\$25,456,800
2025	\$24,424,500
Increase	\$1,032,300



### APPROPRIATIONS & EXPENDITURES



### BUDGETED FTE POSITIONS

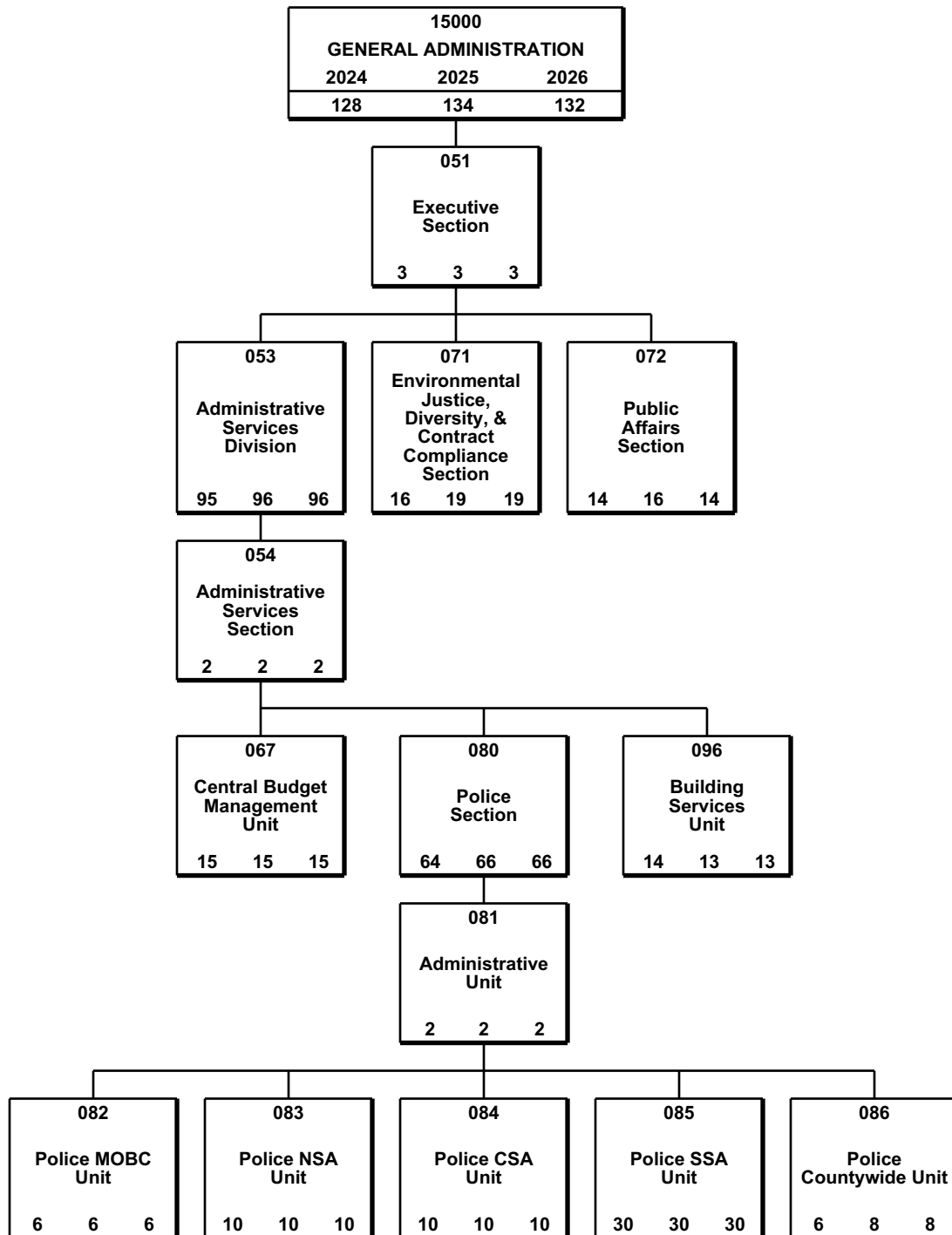


2025 Expenditures are estimated	
<span style="display: inline-block; width: 15px; height: 15px; background-color: green; border: 1px solid black;"></span> EXPENDITURES	<span style="display: inline-block; width: 15px; height: 15px; background-color: grey; border: 1px solid black;"></span> APPROPRIATIONS

**2019** - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund.

**2020** - Increase is due to a one-time budget item to replace the Enterprise Resource Planning System.

# GENERAL ADMINISTRATION



## GENERAL ADMINISTRATION

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

### Departmental Summary

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

### Summary of 2025 Major Accomplishments

- Continued to participate in hundreds of external outreach events with more than 250 organizations; hosted 100+ tours in addition to the Diverse Business Summit to increase the District's visibility among minority, women, small, veteran, LGBT, and disabled business enterprises;
- Designed and implemented a Small Business Program to be included in the District's Affirmative Action Ordinance to ensure that all businesses have a fair chance to compete for District contracts;
- Successfully outfitted all District Police Officers with body cameras to be in compliance with the Illinois Statute 50 ILCS 706 Law Enforcement Officer-Worn Body Camera Act;
- Completed the implementation of a new District-wide budgeting system which will increase transparency to the public through interactive dashboards.

### 2026 Appropriation and Position Summary

The 2026 appropriation for General Administration is \$25,456,800, an increase of \$1,032,300, or 4.2 percent, from 2025. The staffing level has decreased from 134 to 132 due to the drop of two Public Affairs Specialist positions.

### 2026 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.

#### Strengthen climate change and resiliency plans

- Interdepartmental team, established in 2023, is actively advancing the development of a long-term plan to strengthen electric vehicle charging infrastructure.

#### Public Affairs Section

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

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

**Expand partnerships, outreach, and engagement to new audiences**

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

Year	Facebook		Twitter		LinkedIn		YouTube		Instagram	
	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year
2026 - Proposed	14,306	6%	5,682	(1)%	11,159	13%	2,074	19%	5,016	19%
2025 - Estimated	13,529	13%	5,718	(3)%	9,834	16%	1,739	17%	4,230	23%
2024 - Actual	12,001	8%	5,879	1%	8,448	15%	1,491	30%	3,439	24%

**Environmental Justice, Diversity, & Contract Compliance Section**

The Environmental Justice, Diversity, & Contract Compliance Section coordinates District-wide environmental justice (EJ) 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.

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

**Foster a culture that recognizes every employee**

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

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

**Expand partnerships, outreach, and engagement to new audiences**

- Assist with outreach efforts to ensure that communities are aware of proposed projects allowing community members to provide input at public forums and participate in the decision-making processes when appropriate;
- Support the OPA to facilitate Community Partnership Councils and participate in outreach activities targeting schools, neighborhoods, community-based organizations, and environmental groups in EJ communities throughout the Cook County service area;
- Expand partnerships with several government and local agencies including local branches of the United States and Illinois Environmental Protection Agencies' Environmental Justice Departments, US Water Alliance, Water Environment Federation, and Center for Neighborhood Technologies to foster future projects in EJ communities;
- Participate as Water Workforce Task Force Member for US Water Alliance Water Equity Network.

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

**Implement climate change and resiliency plans**

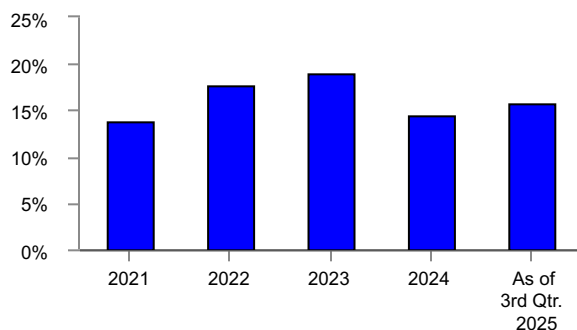
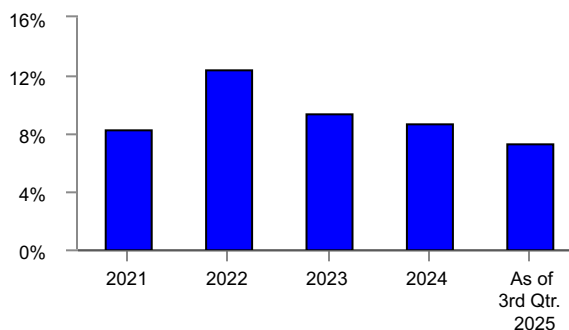
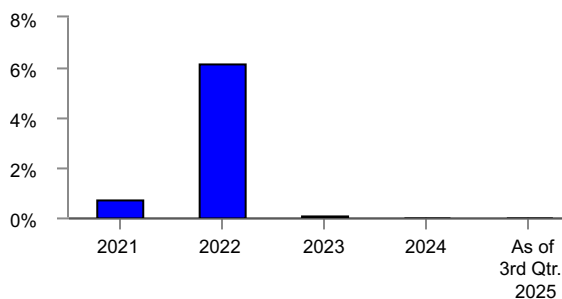
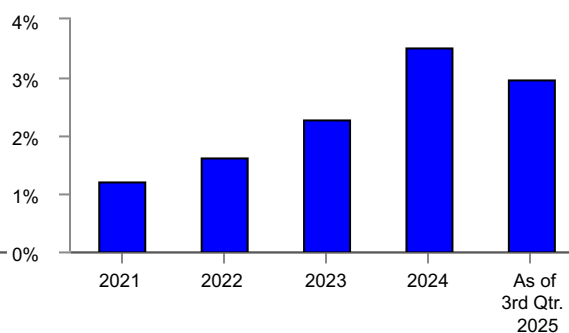
- Develop strategies to effectively educate EJ communities on the impacts of climate change particularly related to extreme weather and flooding, and work to educate communities on the District's stormwater projects.

**Increase diverse participation in District contracts**

- Implement the following changes recommended by the most recent Disparity Study:
  - Implement a Technical Assistance Program to provide planning, guidance, and application assistance to give smaller businesses competitive parity with larger companies in the bidding process;

- Design and implement a Mentor Protege Program to motivate and encourage large business prime contractor firms to provide developmental assistance to smaller businesses that will be mutually beneficial to both parties.
- Continue the current extensive outreach initiative, forging vital partnerships and engaging with diverse audiences through strategic participation in key events;
- Strengthen initiatives to expand the roster of District assist agencies. These new strategic partnerships enable us to broaden our reach into diverse communities, allowing the District to better support small businesses, minority-owned, women-owned, veteran-owned, and other underrepresented groups business enterprises. These additional partnerships bring unique sectors of expertise, networks, and resources to strengthen our existing programs and efforts, allowing us to offer more comprehensive support to those we serve;
- Expand diversity-led classes to prime contractors. Topics covered include proper bid submission, District policies, and how to maintain certification;
- Issue a contract for a potential new contract management software which will evaluate the impact of the department's current efforts and identify opportunities for improvement to further increase diverse participation in District contracts as follows:

Construction & Consulting Contracts	2021	2022	2023	2024	As of the 3rd quarter
Minority-owned Business Enterprises	\$ 16,063,702	\$ 39,919,629	\$ 49,867,789	\$ 46,025,887	\$ 22,344,832
Women-owned Business Enterprises	\$ 9,547,472	\$ 28,130,975	\$ 24,427,168	\$ 27,619,495	\$ 10,475,416
Small Business Enterprises	\$ 835,463	\$ 14,041,626	\$ 157,399	\$ —	\$ —
Veteran-owned Business Enterprises	\$ 1,393,112	\$ 3,682,377	\$ 5,995,196	\$ 11,161,448	\$ 4,232,012
Total Contracts Awarded	\$ 116,237,320	\$ 226,647,791	\$ 262,051,567	\$ 318,093,890	\$ 142,745,566

**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.		\$ 998,900	3.9 %
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.		\$ 2,072,300	8.1 %
3. Coordinate District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Goals.		\$ 833,000	3.3 %
4. Provide public understanding of District functions and activities through media, publications, tours, and various forms of public outreach.		\$ 1,949,400	7.7 %
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.		\$ 3,293,400	12.9 %
6. Operate and maintain the Main Office Building Complex to provide a functional and cost-effective office environment for staff, contractors, and visitors.		\$ 4,666,400	18.3 %
7. Physically protect and secure District personnel, facilities, and outlying properties through access control, police patrol, and proactive crime prevention.		\$ 8,750,300	34.4 %
8. Provide fleet management services by administering the operation, maintenance, repair, and procurement of the District's fleet.		\$ 2,445,100	9.6 %
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.		\$ 448,000	1.8 %
Totals		\$ 25,456,800	100.0 %

**15000 GENERAL ADMINISTRATION****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			Budgeted		Change		
Number	Name	2024 Actual	FTEs	Dollars	Dollars	Percent	
7100	Office of the Executive Director	\$ 525,626	2026 3	\$ 700,200	\$ 248,900	55.2	a)
			2025 3	\$ 451,300			
7110	Legislative	\$ 279,014	2026 —	\$ 298,700	\$ 16,500	5.8	
			2025 —	\$ 282,200			
7220	Reprographic Services	\$ 417,645	2026 2	\$ 643,000	\$ (74,200)	(10.3)	
			2025 2	\$ 717,200			
7230	Environmental Justice & Diversity, Equity, and Inclusion Activities	\$ 448,996	2026 4	\$ 833,000	\$ 348,900	72.1	b)
			2025 4	\$ 484,100			
7240	Public Affairs	\$ 1,686,139	2026 14	\$ 1,949,400	\$ 51,900	2.7	
			2025 16	\$ 1,897,500			
7251	Corporate Budget Preparation, Monitoring, and Administration	\$ 2,266,446	2026 8	\$ 2,503,400	\$ (55,800)	(2.2)	
			2025 7	\$ 2,559,200			
7252	Management and Organization Studies	\$ 383,978	2026 3	\$ 448,000	\$ 3,300	0.7	
			2025 3	\$ 444,700			
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 616,670	2026 5	\$ 680,600	\$ 60,000	9.7	
			2025 5	\$ 620,600			
7254	Enterprise System	\$ 93,490	2026 1	\$ 109,400	\$ 4,200	4.0	
			2025 1	\$ 105,200			
7340	Security of Plants and Properties	\$ 7,521,797	2026 66	\$ 8,750,300	\$ 198,500	2.3	c)
			2025 66	\$ 8,551,800			
7460	Main Office Building Complex Services	\$ 3,269,907	2026 9	\$ 4,023,400	\$ 103,700	2.6	d)
			2025 10	\$ 3,919,700			
7470	Contract Diversity	\$ 1,241,915	2026 15	\$ 2,072,300	\$ 59,500	3.0	
			2025 15	\$ 2,012,800			
7490	Automotive Fleet Operations	\$ 1,067,874	2026 2	\$ 2,445,100	\$ 66,900	2.8	
			2025 2	\$ 2,378,200			
7604	Social Security and Medicare Contributions	\$ 193,345	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$20,012,842	2026 132	\$25,456,800	\$ 1,032,300	4.2 %	
			2025 134	\$24,424,500			
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$113,100). b) Increase is due to the implementation and maintenance of the Contract Compliance Monitoring System (\$250,000). c) Increase is due to Software Hosting Fees associated with the Access Control System (\$170,000). d) Increase is due to an anticipated rise in electrical costs (\$60,000) and a reallocation of salaries to more accurately reflect current activities (\$32,100).							

**15000 GENERAL ADMINISTRATION****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7100	Office of the Executive Director	Cost	\$ 525,626	\$ 451,300	\$ 700,200	a)
7110	Legislative	Cost	\$ 279,014	\$ 282,200	\$ 298,700	
7220	Reprographic Services					
7221	Duplication Services	# of Impressions	1,570,738	2,671,051	2,600,000	
		Cost	\$ 405,954	\$ 700,700	\$ 624,500	
		Cost/Impression	\$ 0.26	\$ 0.26	\$ 0.24	
7224	Design Services	Cost	\$ 11,691	\$ 16,500	\$ 18,500	
7230	Environmental Justice & Diversity, Equity and Inclusion Activities					
7231	Diversity, Equity, and Inclusion Activities	Cost	\$ 227,421	\$ 251,300	\$ 548,300	b)
7232	Environmental Justice Activities and Programs	Cost	\$ 221,575	\$ 232,800	\$ 284,700	c)
7240	Public Affairs					
7245	Cultural Events and Diversity Programs	Cost	\$ 467,911	\$ 42,900	\$ 42,900	
7247	Internal Public Affairs					
	Interdepartmental Support	Cost	\$ 18,994	\$ 515,900	\$ 610,200	d)
7248	External Public Affairs					
	Respond to Public Inquiries and Furnish Public Information Pamphlets	Cost	\$ 400,361	\$ 446,938	\$ 432,767	
	Coordinate District Communications with Public, Civic, and Social Groups	Cost	\$ 218,759	\$ 244,208	\$ 236,465	
	Monitor Public Hearings, Board Meetings, Internet, and Media and Issue Press Releases	Cost	\$ 282,462	\$ 315,375	\$ 305,324	
	Special Public Events	Cost	\$ 297,652	\$ 332,280	\$ 321,744	
7250	Budget Preparation and Management Studies					
7251	Corporate Budget Preparation, Monitoring, and Administration	Cost	\$ 2,266,446	\$ 2,559,200	\$ 2,503,400	
7252	Management and Organization Studies	Cost	\$ 383,978	\$ 444,700	\$ 448,000	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 616,670	\$ 620,600	\$ 680,600	
7254	Enterprise Systems	Cost	\$ 93,490	\$ 105,200	\$ 109,400	
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$196,000).						
b) Increase is due to the implementation and maintenance of the Contract Compliance Monitoring System (\$250,000).						
c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$51,900).						
d) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$41,900).						

**15000 GENERAL ADMINISTRATION****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7340	Security of Plants and Properties					
	Patrol of District Facilities	# of Miles	105,369	99,499	109,650	
		Cost	\$ 1,456,121	\$ 1,655,497	\$ 1,693,943	
		Cost/Mile	\$ 13.82	\$ 16.64	\$ 15.45	
	Patrol of District Real Estate	# of Miles	245,044	210,000	235,000	
		Cost	\$ 4,117,660	\$ 4,681,459	\$ 4,790,180	
		Cost/Mile	\$ 16.80	\$ 22.29	\$ 20.38	
	Access Control to Facilities	# of Hours	45,150	45,150	45,150	
		Cost	\$ 1,948,016	\$ 2,214,743	\$ 2,266,177	
		Cost/Hour	\$ 43.15	\$ 49.05	\$ 50.19	
7460	Main Office Building Complex Services					
7461	Main Office Building Complex Operations	Area (Sq. Ft.)	198,901	198,901	198,901	
		Cost	\$ 3,014,382	\$ 3,609,700	\$ 3,724,100	
		Cost/Sq. Ft.	\$ 15.16	\$ 18.15	\$ 18.72	
7463	Collect and Distribute Mail	# of Pieces	137,208	145,000	145,000	
		Cost	\$ 186,579	\$ 240,800	\$ 227,900	
		Cost/Piece	\$ 1.36	\$ 1.66	\$ 1.57	
7464	Telephone Switchboard Operations at Main Office Building Complex	Cost	\$ 68,946	\$ 69,200	\$ 71,400	
7470	Contract Diversity					
7471	Contract Compliance	Cost	\$ 576,537	\$ 783,900	\$ 826,600	
7472	Community Activity	Cost	\$ 399,400	\$ 876,300	\$ 876,400	
7473	Contract Diversity Support	Cost	\$ 265,978	\$ 352,600	\$ 369,300	
7490	Automotive Fleet Operations					
7491	Automotive Fleet Procurement	Cost	\$ 321,537	\$ 1,349,000	\$ 1,523,600	e)
7499	Automotive Fleet Operations	Cost	\$ 746,337	\$ 1,029,200	\$ 921,500	
7604	Social Security and Medicare Contributions	Cost	\$ 193,345	\$ —	\$ —	
	Totals		\$ 20,012,842	\$ 24,424,500	\$ 25,456,800	
e) Increase is due to increased funding needed for lease payment of fleet vehicles on the Enterprise contract (\$1,379,000).						

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 12,275,517	\$ 14,029,200	\$ 13,634,800	\$ 9,459,100	\$ 12,318,900	\$ 15,006,900	\$ —
601050	Compensation Plan Adjustments	—	—	288,300	202,900	214,800	107,200	—
601060	Compensation for Paid Overtime	1,614,935	1,368,400	1,442,100	1,102,900	1,554,800	1,026,100	—
601070	Social Security and Medicare Contributions	193,345	220,900	220,900	161,000	210,300	220,600	—
601080	Salaries of Nonbudgeted Employees	—	—	32,400	11,800	30,000	69,700	—
601100	Tuition and Training Payments	32,476	81,500	81,500	40,500	44,700	72,900	—
601270	General Salary Adjustments	—	—	—	—	—	192,600	—
100	TOTAL PERSONAL SERVICES	14,116,273	15,700,000	15,700,000	10,978,200	14,373,500	16,696,000	—
612010	Travel	9,873	18,500	18,500	7,300	10,600	19,100	—
612030	Meals and Lodging	24,798	26,500	26,500	21,400	21,700	27,400	—
612040	Postage, Freight, and Delivery Charges	50,348	86,400	86,400	36,400	80,600	60,000	—
612050	Compensation for Personally- Owned Automobiles	2,440	2,900	2,900	2,800	4,700	3,700	—
612080	Motor Vehicle Operating Services	57,177	56,000	56,000	46,200	49,300	69,000	—
612090	Reprographic Services	32,187	276,800	276,800	87,800	64,100	188,800	—
612150	Electrical Energy	401,357	345,000	345,000	207,500	386,100	405,000	—
612160	Natural Gas	25,692	35,000	35,000	19,700	38,400	45,000	—
612170	Water and Water Services	5,020	5,400	5,400	4,800	5,100	5,400	—
612210	Communication Services	2,400	3,600	3,600	—	—	—	—
612280	Subscriptions and Membership Dues	921,696	955,000	955,000	606,100	927,100	1,018,300	—
612330	Rental Charges	356,512	1,730,000	1,370,000	1,366,500	1,150,300	1,570,000	—
612360	Advertising	6,002	12,500	12,500	2,100	8,200	5,000	—
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,581,800	1,371,500	1,602,700	—
612390	Administration Building McMillan Pavilion Operation	792,847	869,800	936,800	936,500	806,400	963,600	—
612400	Intergovernmental Agreements	76,407	80,000	80,000	80,000	80,000	80,000	—
612430	Payments for Professional Services	427,498	1,044,000	994,000	593,900	558,900	735,000	—
612490	Contractual Services, N.O.C.	157,541	280,300	280,300	234,800	190,900	279,400	—
612680	Repairs to Buildings	5,687	62,500	45,500	6,100	2,000	57,500	—
612800	Repairs to Office Furniture and Equipment	30,341	72,000	72,000	69,000	32,200	73,600	—
612820	Computer Software Maintenance	268,244	281,400	281,400	281,300	281,400	574,300	—

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612840	Communications Equipment Maintenance (Includes Software)	17,784	24,700	24,700	24,600	24,700	26,300	—
612860	Repairs to Vehicle Equipment	528,242	259,300	619,300	602,600	535,700	410,300	—
200	TOTAL CONTRACTUAL SERVICES	5,427,001	8,110,900	8,110,900	6,819,200	6,629,900	8,219,400	—
623070	Electrical Parts and Supplies	7,218	11,500	11,500	9,800	5,700	11,500	—
623090	Plumbing Accessories and Supplies	6,848	10,000	10,000	9,000	4,600	10,000	—
623110	Hardware	17,402	18,000	18,000	16,500	16,500	18,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	96,708	148,200	148,200	133,300	120,600	131,100	—
623660	Cleaning Supplies	939	2,500	2,500	1,000	1,000	2,500	—
623700	Wearing Apparel	19,187	48,500	48,500	38,600	38,900	48,500	—
623720	Books, Maps, and Charts	328	1,000	1,000	100	900	1,000	—
623810	Computer Supplies	19,883	25,000	25,000	8,200	8,200	—	—
623990	Materials and Supplies, N.O.C.	157,454	123,900	209,600	169,800	109,900	118,800	—
300	TOTAL MATERIALS AND SUPPLIES	325,967	388,600	474,300	386,300	306,300	341,400	—
634800	Office Furniture and Equipment	48,900	—	—	—	—	—	—
634810	Computer Equipment	—	200,000	114,300	—	—	200,000	—
634860	Vehicle Equipment	—	25,000	11,300	—	—	—	—
634990	Machinery and Equipment, N.O.C.	94,700	—	13,700	13,600	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	143,600	225,000	139,300	13,600	—	200,000	—
TOTAL GENERAL ADMINISTRATION		\$ 20,012,841	\$ 24,424,500	\$ 24,424,500	\$ 18,197,300	\$ 21,309,700	\$ 25,456,800	\$ —

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.

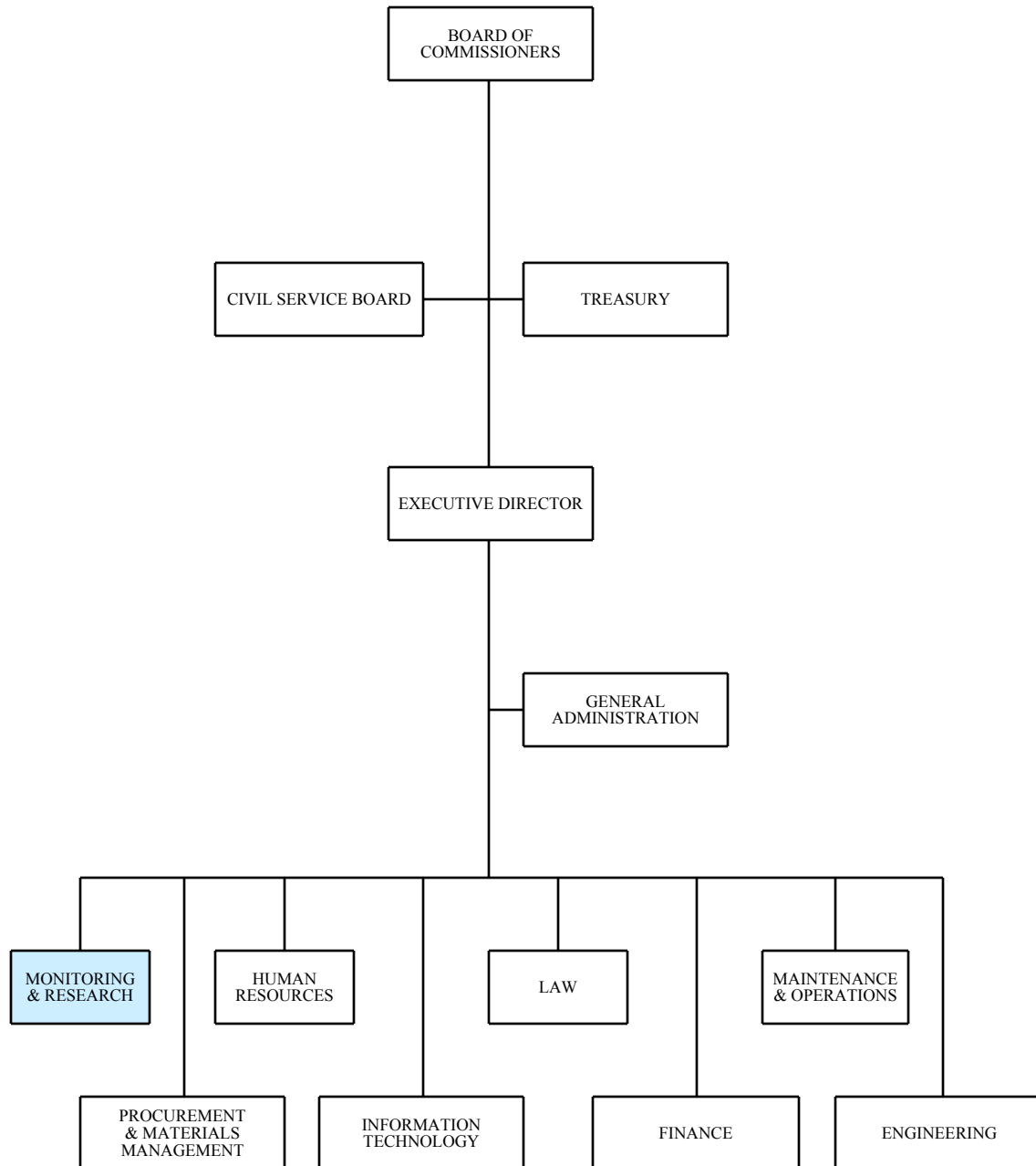
Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>051</b>	<b>Executive Section</b>					
EX07	Executive Director	1	1		1	
HP23	Deputy Director of Engineering	—	1		1	
EX06	Secretary to Officer	2	1		1	
TOTAL 051	Executive Section	3	3	716,445	3	716,445
<b>053</b>	<b>Administrative Services Division</b>					
<b>054</b>	<b>Administrative Services Section</b>					
EX19	Administrative Services Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 054	Administrative Services Section	2	2	393,178	2	398,691
<b>067</b>	<b>Central Budget Management Unit</b>					
HP20	Budget Officer	1	1		1	
HP18	Supervising Budget & Management Analyst	1	1		1	
HP17	Management Analyst III #2 (Senior Budget & Management Analyst) (New Grade HP16)	1	1		—	
HP16	Senior Budget & Management Analyst	6	6		7	
HP14	Budget & Management Analyst	6	6		6	
TOTAL 067	Central Budget Management Unit	15	15	2,004,111	15	2,003,516
<b>080</b>	<b>Police Section</b>					
<b>081</b>	<b>Administrative Unit</b>					
HP18	Chief of Police	1	1		1	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 081	Administrative Unit	2	2	243,426	2	249,801
<b>082</b>	<b>Police Main Office Building Complex Unit</b>					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	5	5		5	
TOTAL 082	Police Main Office Building Complex Unit	6	6	614,539	6	640,367

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>083</b>	<b>Police North Service Area Unit</b>					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 083	Police North Service Area Unit	10	10	1,014,565	10	1,056,367
<b>084</b>	<b>Police Calumet Service Area Unit</b>					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 084	Police Calumet Service Area Unit	10	10	1,014,565	10	1,056,367
<b>085</b>	<b>Police Stickney Service Area Unit</b>					
HP16	Police Lieutenant	2	2		2	
HP14	Police Sergeant	6	6		6	
NR2483	Police Officer	22	22		22	
TOTAL 085	Police Stickney Service Area Unit	30	30	3,184,277	30	3,302,015
<b>086</b>	<b>Police Countywide Unit</b>					
HP16	Police Lieutenant	1	1		1	
NR2483	Police Officer	5	7		7	
TOTAL 086	Police Countywide Unit	6	8	836,010	8	870,401
TOTAL 080	Police Section	64	66	6,907,381	66	7,175,318
<b>096</b>	<b>Building Services Unit</b>					
HP17	Facilities Administrator	1	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	1	1		1	
HP14	Chief Printing Press Operator	1	1		1	
HP12	Printing Press Operator	1	1		1	
HP11	Administrative Specialist	3	3		3	
HP09	Administrative Clerk	3	2		2	
NR8661	Motor Vehicle Dispatcher Supervisor	1	1		1	



Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8660	Motor Vehicle Dispatcher	2	2		2	
TOTAL 096	Building Services Unit	14	13	1,115,225	13	1,148,975
TOTAL 053	Administrative Services Division	95	96	10,419,894	96	10,726,499
<b>071</b>	<b>Environmental Justice, Diversity, &amp; Contract Compliance Section</b>					
HP20	Environmental Justice Program Manager	—	1		1	
HP18	Diversity Administrator	—	1		1	
HP18	Human Resources Manager	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP16	Senior Diversity Officer	2	2		2	
HP14	Diversity Officer	8	9		9	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	1	1		1	
TOTAL 071	Environmental Justice, Diversity, & Contract Compliance Section	16	19	2,205,678	19	2,209,793
<b>072</b>	<b>Public Affairs Section</b>					
EX18	Public & Intergovernmental Affairs Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP16	Senior Public Affairs Specialist	1	3		3	
HP15	Public Affairs Specialist #2 (New Grade HP14)	3	—		—	
HP15	Public Affairs Specialist #1	—	2		—	
HP14	Public Affairs Specialist	1	2		2	
HP14	Public Affairs Specialist-Bilingual	2	2		2	
HP13	Graphic Artist	3	3		3	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 072	Public Affairs Section	14	16	1,865,323	14	1,679,805
TOTAL	General Administration	128	134	15,207,340	132	15,332,542
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 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Monitoring & Research Department

The Monitoring & Research Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

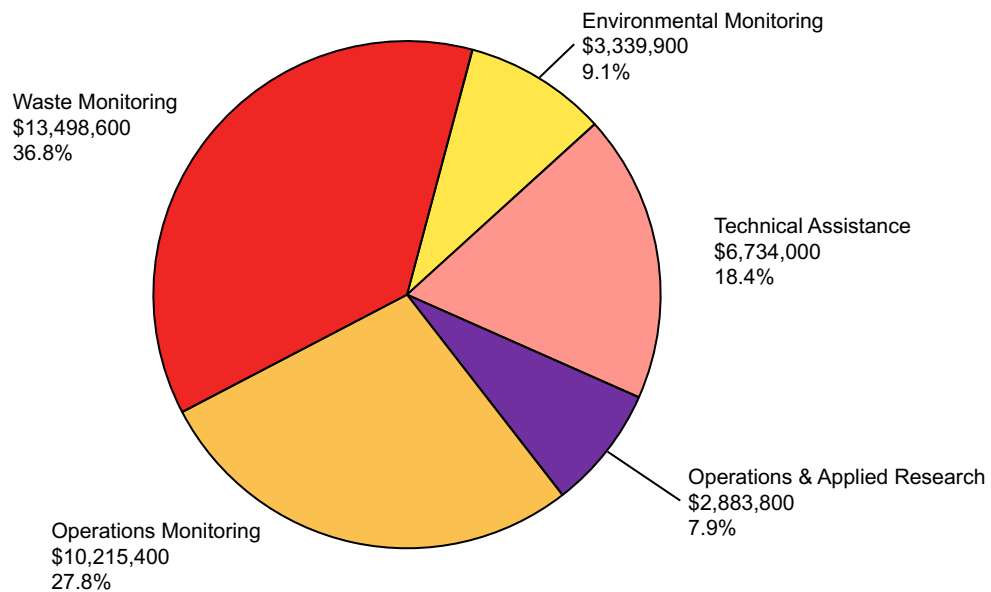
Respectfully submitted,



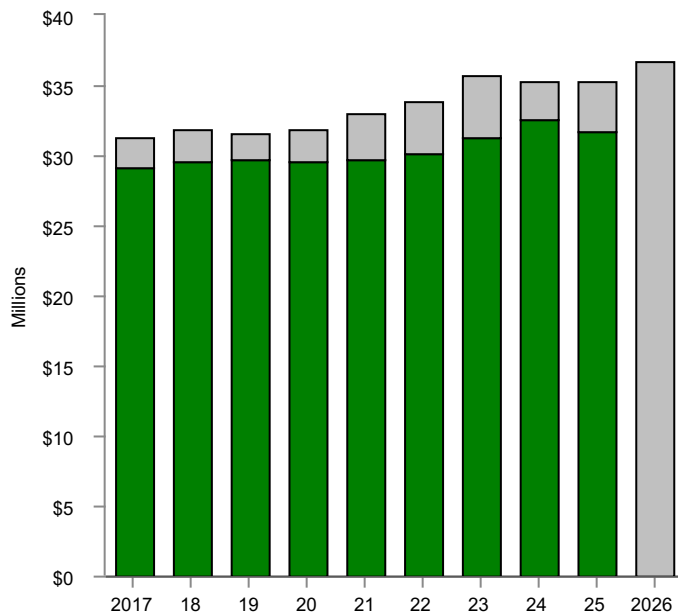
Edward W. Podczerwinski  
Director of Monitoring & Research

## MONITORING & RESEARCH PROGRAMS

2026	\$36,671,700
2025	\$35,349,900
Increase	\$1,321,800

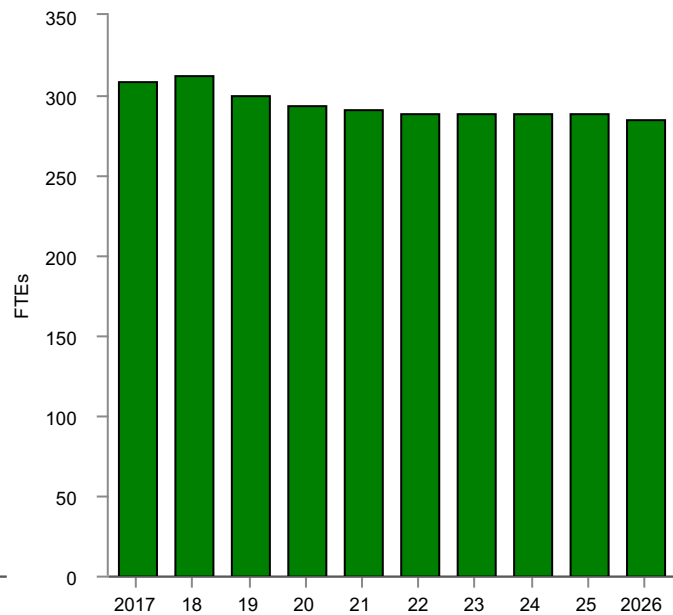


### APPROPRIATIONS & EXPENDITURES



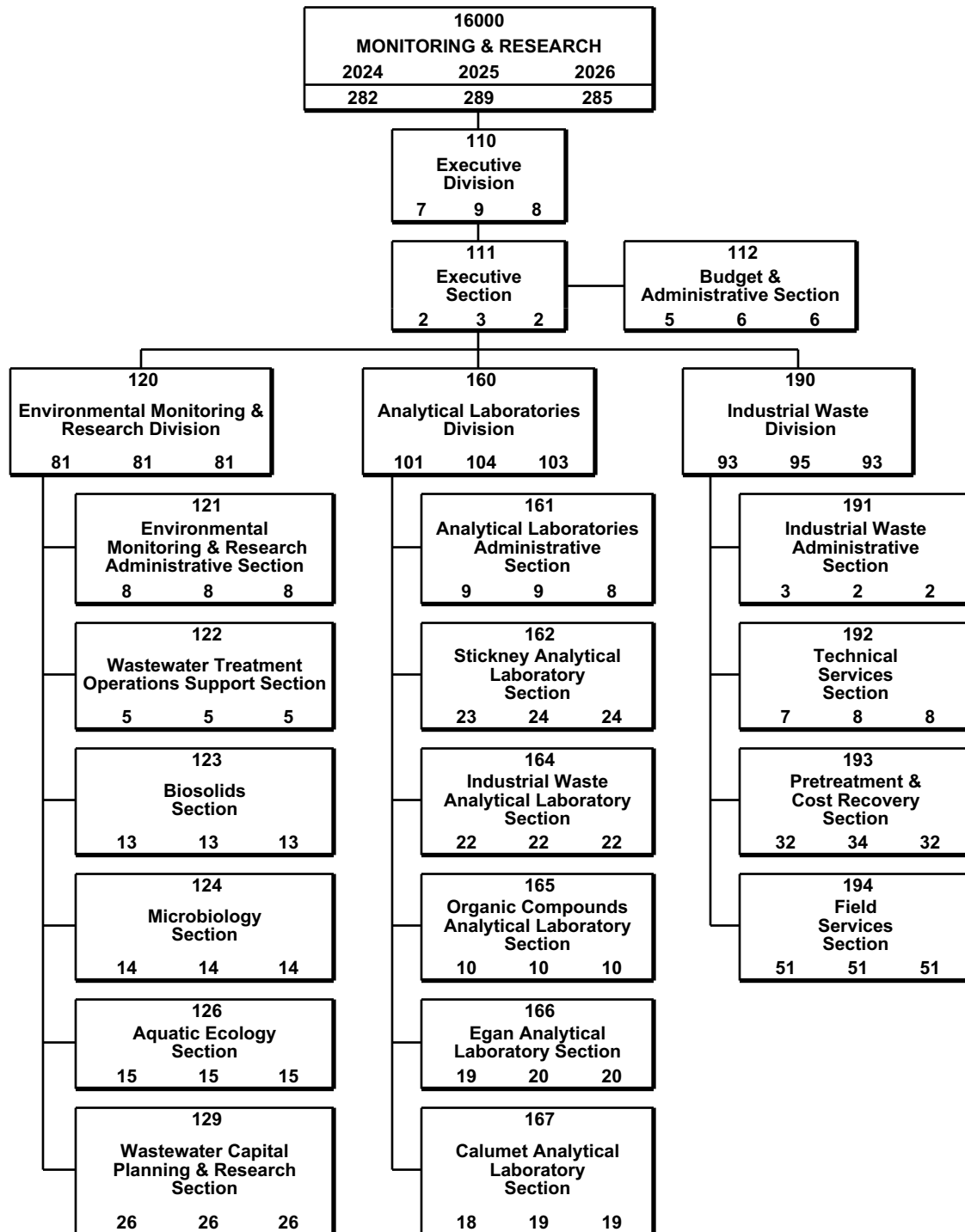
2025 Expenditures are estimated	
<span style="display:inline-block; width:15px; height:15px; background-color:green; border:1px solid black;"></span> EXPENDITURES	<span style="display:inline-block; width:15px; height:15px; background-color:grey; border:1px solid black;"></span> APPROPRIATIONS

### BUDGETED FTE POSITIONS



**2019** - Decrease is due to organizational redesign.

# MONITORING & RESEARCH



## 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 2025 Major Accomplishments

- Continued a multi-year study to assess unnatural plant and algal growth in the Upper North Shore Channel to support the Chicago Area Waterway System (CAWS) Phosphorus Assessment and Reduction Plan, in collaboration with the Illinois Environmental Protection Agency (IEPA) and environmental advocacy groups;
- Continued to lead a District-wide monitoring project to assess the presence of per- and polyfluoroalkyl substances (PFAS) in domestic wastewater and priority industrial user discharges;
- Coordinated Whole Effluent Toxicity testing for two separate tests at the Egan, Kirie and Hanover Park Water Reclamation Plants (WRPs);
- Continued to administer Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District service area to meet the National Pollutant Discharge Elimination System (NPDES) permit requirements;
- Substantially completed a sewer modeling project to develop a tool for evaluating South Park interceptor potential for hydrogen sulfide formation that causes sewer corrosion and mitigation alternatives; completed the evaluation via sampling and data analysis;
- Conducted extensive testing and refinement of chemical dosing criteria for phosphorus removal at the Calumet WRP, further optimizing the nutrient removal processes;
- Continued to make progress in implementing actions across all four tiers of the Climate Action Plan;
- Completed a comprehensive phosphorus removal plan for the Calumet WRP to meet current and future NPDES permit limits;
- Completed seasonal facility monitoring of greenhouse gas emissions using a remote sensing mobile laboratory;
- Completed a publication on long-term soil health benefits of biosolids land application;
- Completed task force review of industrial waste division field standard operating procedures and implemented a framework for archiving, indexing, changing, tracking, reviewing and updating these documents;
- Revised the Chemical Toilet Waste Ordinance to simplify the application and payment process for Users, revised the payment structure so that it better supports small businesses and ensures more effective cost recovery from larger operations, worked with safety and building and grounds to update the disposal site to improve safety and hygiene, and revised the pollutant limits to better reflect the waste we are receiving and protect the Stickney WRP;
- Initiated a collaborative research project with University of Illinois at Urbana-Champaign on environmental benefits and use of biosolids for production of industrial hemp;
- Conducted evaluation of the monitoring program for Tunnel and Reservoir Plan (TARP) tunnels and reservoirs and submitted request to IEPA for modifications of the program to improve efficiencies and cost-effectiveness.

### Appropriation and Position Summary

The 2026 appropriation for M&R is \$36,671,700, an increase of \$1,321,800, or 3.7 percent, from 2025. The staffing level has decreased from 289 to 285 due to the drop of one Administrative Clerk #1 position, one Administrative Specialist position, and two Environmental Specialist positions.

### 2026 Budget Highlights

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

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

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

- Undertake permit-required groundwater monitoring for four TARP tunnel systems, three reservoirs, four biosolids management sites, and Fischer Farm in Hanover Park;
- Administer the Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District's service area, aligning with the stringent NPDES permit requirements;
- Continue collecting and reporting waterways chloride data, for the fourth year, to fulfill the Time Limited Water Quality Standard for Chloride;
- Conduct ongoing fish surveys and comprehensive assessments to gauge the impact of District initiatives and improvements on the waterways' ecosystem;
- Continue diligent oversight of the District-wide Odor Monitoring program and implementing Odor Mitigation Reduction Strategies. The program aims to document occurrences of odors and minimize or eliminate them in communities surrounding the District's facilities, collection systems, and biosolids drying areas;
- Sustain 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;
- Actively support the IEPA by engaging in various workgroups to implement the Illinois Nutrient Loss Reduction Strategy and develop nutrient water quality standards for Illinois;
- Represent the District as a member in local watershed groups, with a commitment to implementing studies to support the CAWS Phosphorus Assessment and Reduction Plan. Providing water quality data and analysis to bolster the Nutrient Assessment and Reduction Plans for the watershed workgroups, including the Egan, Hanover Park, and Kirie WRPs;
- Complete 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. Project is set for completion in 2026.

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

- Complete sewer modeling project to develop a tool for evaluating the alternatives of odor and corrosion control for the District interceptors;
- Update the existing laboratory information management system (LIMS) version so that the vendor will continue to support its operation and service to the end users of the analytical data and so that it will be in compliance with the District's Information Technology Department security requirements.

#### **Pursue resource recovery opportunities to increase sustainability and recover costs**

- Continue to lead, document and further develop the Resource Recovery Program, which plays a pivotal role in supporting the District's energy recovery, phosphorus removal/recovery, biosolids initiatives, and organic material landfill diversion endeavors. Select metrics are now available on the public facing dashboard;
- Undertake comprehensive efforts to support the District-wide biosolids strategy, a vital step in ensuring the ongoing sustainability of the District's Biosolids Management Program. M&R will provide steadfast technical support to the Maintenance & Operations (M&O) Department's biosolids management initiatives, including leading the Professional Engineering Service for the Stickney WRP Biosolids Management Strategy contract. Additionally, M&R will continue its commitment to support the program for use of exceptional quality (EQ) biosolids in the Chicago metropolitan area as a means of diversifying biosolids beneficial utilization outlets by promoting biosolids use on golf courses, maintaining a biosolids brownfield research and demonstration site, and supporting the utilization of EQ biosolids for brownfield restoration. This will be complemented by continuous technical assistance to users and engaging public events;
- Explore and evaluate cutting-edge technologies aimed at reducing energy costs, such as ammonia-based aeration control, machine learning/artificial intelligence automation, and novel aeration systems. These forward-thinking efforts are essential to enhance operational efficiency and bolster the District's commitment to sustainability.

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

- Continue to collaborate and provide unwavering support to esteemed institutions and organizations, including the Illinois Department of Public Health, the Chicago Department of Public Health, the University of Illinois, the University of Florida, Current NFP, University of Chicago, Argonne National Laboratory, and other partners, in the development and implementation of sewage surveillance initiatives, and to participate in the Water Environment Federation wastewater surveillance program in 2026. These efforts are of paramount importance in addressing critical public health concerns;



- Forge a meaningful partnership with a consortium of agricultural community and other organizations to spearhead innovative approaches for enhancing water quality in the Illinois River basin. This collaborative endeavor encompasses a range of activities, including research and demonstration projects, along with field days held at the District's Fulton County site and other sites in the Chicago metropolitan area;
- Continue involvements on technical committees for the Illinois Association of Wastewater Agencies representing the District in 2026. These engagements underscore M&R's commitment to advancing industry expertise and fostering valuable connections within the wastewater community;
- Continue collaborative research project with University of Illinois at Urbana-Champaign on environmental benefits and use of biosolids for production of industrial hemp.

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

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

- Facilitate comprehensive continuing education and professional development opportunities for all employees. M&R exemplifies this commitment through a monthly Environmental Issues and Research Seminar series, held at the Cecil Lue-Hing Research and Development Complex. The seminars are conveniently accessible online via the District's Cornerstone training platform, ensuring widespread availability to all employees and the local community. These engaging sessions have earned approval from both the Illinois Society of Professional Engineers (recently renamed Engineering Society of Illinois), granting professional development credits, and the IEPA, awarding Wastewater Operator Continual Education Units for selected topics. With remarkable attendance in 2024 and 2025, whether in person or virtually, it is expected that the turnout for 2026 will be approximately 2,200 participants. This dedication to continuous learning underscores M&R's commitment to nurturing a knowledgeable and highly skilled workforce.

The following budget highlight supports 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.

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.

**Pursue process and system improvements**

- Continue the ongoing refinement, optimization, and streamlining of the Strategic Plan Dashboard reporting. Through consistent dedication to this vital task, M&R aims to achieve unparalleled efficiency and precision in tracking and presenting strategic progress. The continuous pursuit of excellence in reporting underscores M&R's commitment to informed decision-making and transparent communication, as the District advances towards its strategic objectives;
- Maintain strong fiscal management; identify and leverage opportunities for cost reduction and cost recovery;
- Implement surcharge to recover cost of treating excess phosphorus from industrial dischargers that discharge over certain phosphorus loading threshold;
- Conduct a survey of the present lab operations and upgrade the present LIMS to incorporate new features and technology. This will restore vendor support and meet the Information Technology Department's security requirements;
- Install the latest software version of LIMS to provide the data users with the most efficient and secure system available;
- Continue transitioning from hard copies of laboratory documentation to paperless laboratory electronic records.

**USER CHARGE AND INDUSTRIAL WASTE PRETREATMENT PROGRAM**

M&R generates an important revenue stream through the recovery of operations, maintenance, and replacement costs incurred from treating wastewater discharges from Large Commercial/Industrial Users and Tax-Exempt Users of the sewerage system, and the costs of administering the District's Pretreatment and User Charge Programs. The User Charge Program assesses the charges, beyond those recovered through payment of ad valorem property taxes, based on the annual volume and the biochemical oxygen demand and suspended solids loadings of wastewater discharged. Based on the 2026 rates, the 2024 user clearing data, and the impact of the COVID-19 global pandemic, the projected 2026 User Charge Revenue is \$38.0 million (table on the next page). The User Charge rates take into account the costs budgeted in the Corporate Fund for operations and maintenance, as well as in the Construction Fund for the required rehabilitation of the District's facilities and infrastructures.

M&R is currently studying options for industrial cost recovery for phosphorus treatment, beginning with the Calumet WRP service area.

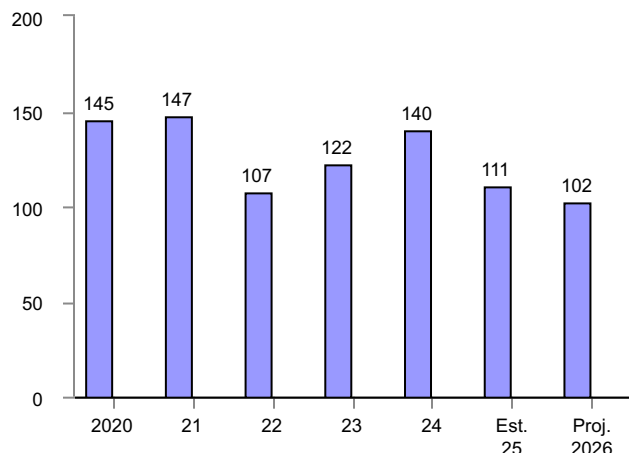
<b>Five-Year Trend in User Charge Revenue</b>	
<b>Year</b>	<b>User Charge Receipts</b>
2020	\$45,901,043
2021	\$41,211,339
2022	\$37,201,414
2023	\$38,536,900
2024	\$43,207,712
2025 Estimated	\$38,800,000
2026 Projected	\$38,000,000

M&R will continue to encourage users who are eligible for reduced reporting and self-monitoring to migrate to an automatic review and billing process. M&R remains vigilant in identifying and classifying new users and in 2026 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 1,909 compliance forms from local dentists with approximately 450 more forms pending submittal and review.

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 2026, the administration of the Program will require the issuance or renewal of Discharge Authorizations for approximately 94 Significant Industrial Users, the review of approximately 600 Continued Compliance Reports, and 150 Slug Control Plans. M&R expects to perform approximately 600 inspections associated with administering the District's Sewage and Waste Control Ordinance. Due to significant program updates, it is estimated that over 2,500 chemical toilet waste disposals will be made at the Stickney WRP in 2025. Compliance will be monitored by randomly sampling and analyzing at least 10 percent of those disposals. 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, as indicated by Cease and Desist Orders issued to Industrial Users.

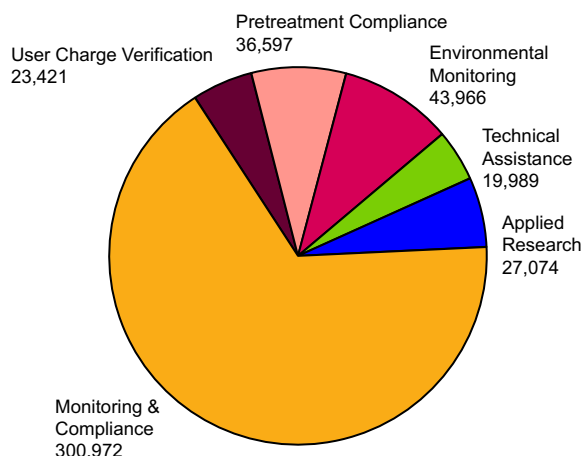
<b>Five-Year Trend in Enforcement Activities</b>	
<b>Year</b>	<b>Cease and Desist Orders</b>
2022	94
2023	130
2024	76
2025 Estimated	94
2026 Projected	95

**Number of  
Emergency Responses**



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

**2026 Projected Laboratory Analyses  
By Program**



As shown in the above chart, M&R provides first-response services for hazardous materials emergencies and complaints of pollution to surface water and sewage systems. Approximately 102 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 2026. As a result of the District's Industrial Waste Pretreatment Program, all of the biosolids produced by the District in 2026 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.

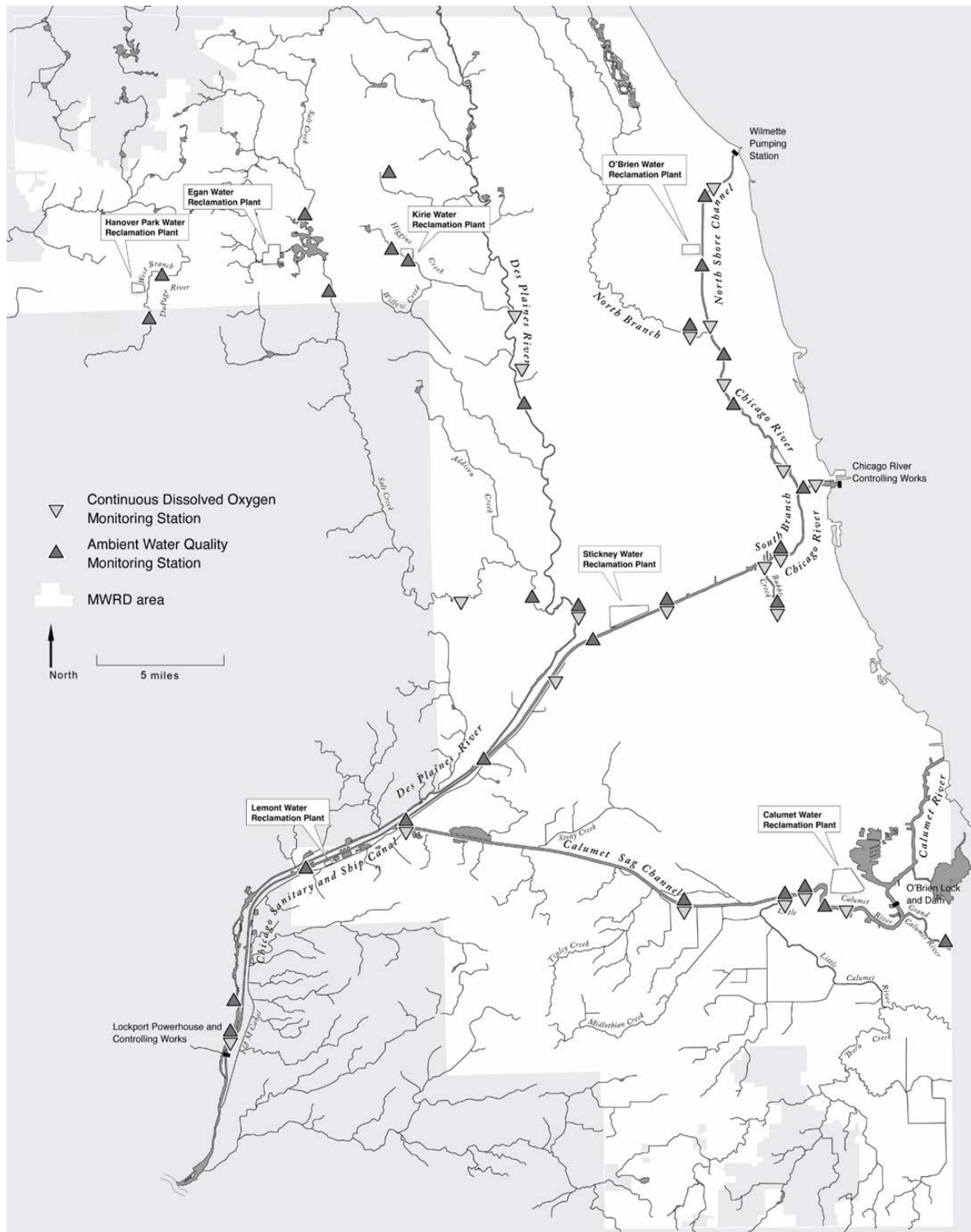
## WATER AND AIR MONITORING

In 2026, M&R will collect and analyze approximately 275 samples from 102 TARP groundwater quality monitoring wells and three TARP reservoirs. M&R will also compile 10 annual monitoring reports for the four TARP tunnel systems, including the Mainstream, Calumet, Des Plaines, and Upper Des Plaines systems, as well as the Gloria Alitto Majewski, Thornton Reservoir, and McCook Reservoirs, to meet the operating permit requirements of these facilities. The groundwater monitoring program also include groundwater monitoring at four biosolids management facilities in accordance with permits issued by the IEPA. Along with other monitoring programs, a total of 45 monitoring reports will be submitted to the IEPA.

On a daily basis, M&R monitors multiple critical control points of the liquid and solids process trains at each of the seven WRPs to improve operations and the quality of effluents and biosolids. This process includes chemical, biological, and microbiological monitoring, which will generate 452,019 projected tests in 2026. M&R provides support to the M&O Department by making non-proprietary reagents that are needed to operate online ammonia and chlorine analysis systems.

## Monitoring & Research

### Waterways Monitoring Program 4672 - Waterways Monitoring Stations



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

**16000 MONITORING & RESEARCH****OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. OPERATIONS MONITORING: Monitor the District's collection, treatment, and disposal operations to ensure compliance with National Pollutant Discharge Elimination System, Illinois Environmental Protection Agency, and other regulations.	Liquid Process Analyses	\$ 6,704,700	18.3 %
	Solids Process Analyses	\$ 3,207,000	8.7 %
	Air Quality Monitoring	\$ 303,700	0.8 %
		\$ 10,215,400	27.8 %
2. WASTE MONITORING: Administer the Sewage and Waste Control Ordinance (Pretreatment Program), User Charge Ordinance (User Charge Program), Environmental Remediation Wastewater Ordinance, and Chemical Toilet Wastes Disposal Ordinance.	Residential Users	\$ 306,800	0.8 %
	Large Commercial - Industrial and Tax-Exempt Users	\$ 4,298,700	11.7 %
	Environmental Remediation	\$ 191,700	0.5 %
	Chemical Toilet Waste	\$ 289,400	0.8 %
	* Note: "SIUs" refers to Significant Industrial Users.		
	SIUs* - Pretreatment Program	\$ 5,779,400	15.8 %
	Other Industrial Users	\$ 2,632,600	7.2 %
	All Other - General	\$ —	— %
		\$ 13,498,600	36.8 %
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	\$ 61,500	0.1 %
	Waterways Monitoring	\$ 2,533,500	6.9 %
	Inspection Events	\$ 131,800	0.4 %
	Groundwater Monitoring	\$ 613,100	1.7 %
		\$ 3,339,900	9.1 %
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	\$ 2,134,800	5.8 %
	General Assistance	\$ 916,600	2.5 %
	Regulatory Review and Response	\$ 622,200	1.7 %
	Engineering Process Design Support	\$ 1,304,700	3.6 %
	Regulatory Compliance Reporting	\$ 650,900	1.8 %
	Facility Capital Planning	\$ 1,104,800	3.0 %
		\$ 6,734,000	18.4 %
5. OPERATIONS & APPLIED RESEARCH: Conduct operations and applied research for process improvement and cost reduction in District operations.		\$ 2,883,800	7.9 %
	Totals	\$ 36,671,700	100.0 %

**16000 MONITORING & RESEARCH****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
4650	Operations Monitoring	\$ 8,442,407	2026 78	\$ 10,215,400	\$ 629,400	6.6	a)
			2025 79	\$ 9,586,000			
4660	Waste Monitoring	\$11,733,173	2026 108	\$ 13,498,600	\$ 483,000	3.7	b)
			2025 109	\$ 13,015,600			
4670	Environmental Monitoring	\$ 3,053,493	2026 28	\$ 3,339,900	\$ (96,400)	(2.8)	
			2025 29	\$ 3,436,300			
4680	Technical Assistance	\$ 6,430,982	2026 50	\$ 6,734,000	\$ 40,600	0.6	
			2025 51	\$ 6,693,400			
4690	Operations and Applied Research	\$ 2,468,991	2026 21	\$ 2,883,800	\$ 265,200	10.1	c)
			2025 21	\$ 2,618,600			
7604	Social Security and Medicare Contributions	\$ 399,945	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$32,528,991	2026 285	\$ 36,671,700	\$ 1,321,800	3.7 %	
			2025 289	\$ 35,349,900			
<p>a) Increase is due to the replacement of Stickney Analytical Laboratory instruments (\$200,000), Organic Compounds Analytical Laboratory instruments (\$161,000), tuition and training for the Analytical Laboratories Division (\$67,400), and the reallocation of salaries to more accurately reflect current activities (\$66,800).</p> <p>b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$306,100) and office renovations to the Kirie WRP (\$69,000).</p> <p>c) Increase is due to a WRF digester optimization pilot study (\$150,000) and the reallocation of salaries to more accurately reflect current activities (\$52,200).</p>							

**16000 MONITORING & RESEARCH****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	215,392	218,009	215,733	
		Program Cost	\$ 5,569,051	\$ 6,212,000	\$ 6,704,700	a)
		Program Cost/Analysis	\$ 25.86	\$ 28.49	\$ 31.08	
4653	Solids Monitoring: Monitoring of the District's sludge and biosolids generated from the wastewater treatment process, including groundwater lysimeters at the solids management areas, to inform operations and comply with permits and regulations	Number of Analyses	68,520	69,443	71,186	
		Program Cost	\$ 2,650,758	\$ 3,087,500	\$ 3,207,000	
		Program Cost/Analysis	\$ 38.69	\$ 44.46	\$ 45.05	
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	14,287	14,136	14,053	
		Sampling Events	288	214	268	b)
		Program Cost	\$ 222,598	\$ 286,500	\$ 303,700	
		Program Cost/Analysis	\$ 15.58	\$ 20.27	\$ 21.61	
4660	Waste Monitoring: Activities associated with sampling, analysis, enforcement, and administration of users so classified below to monitor compliance with the User Charge and Pretreatment Programs					
4661	User Charge Ordinance - Residential and Small Non-Residential Commercial/Industrial Users	Number of Users	1,756	1,400	1,803	c)
		Program Cost	\$ 298,101	\$ 322,800	\$ 306,800	
		Program Cost/User	\$ 169.76	\$ 230.57	\$ 170.16	
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Number of Users	3,262	3,240	3,138	
		Program Cost	\$ 5,419,404	\$ 5,970,600	\$ 4,298,700	d)
		Program Cost/User	\$ 1,661.37	\$ 1,842.78	\$ 1,369.89	
		Revenue	\$ 43,207,712	\$ 37,000,000	\$ 38,000,000	e)
		Revenue/User	\$ 13,245.77	\$ 11,419.75	\$ 12,109.62	
		Industrial Waste Monitoring Analyses	31,242	31,059	23,421	f)
		Program Cost/Analysis	\$ 173.47	\$ 192.23	\$ 183.54	
4664	Environmental Remediation Wastewater Ordinance	Permits Issued	2	10	—	g)
		Program Cost	\$ 127,218	\$ 177,800	\$ 191,700	
		Program Cost/Permit	\$ 63,609.00	\$ 17,780.00	\$ —	
<p>a) Increase is due to the replacement of various instruments and training for the Analytical Laboratories Division, including an Inductively Coupled Plasma Optical Emission Spectrometer at Stickney (\$200,000), a Gel Permeation Chromatograph at Egan (\$161,000), and tuition and training to optimize instrument operations, maintain quality assurance and quality control, as well as develop skills (\$67,400).</p> <p>b) Increase is due to data collection to support quality control data analyses for the odor monitoring program.</p> <p>c) Increase is due to the trend of Large Commercial Industrial Users implementing water reduction strategies and being reclassified as Small Commercial Industrial Users, as well as a modest increase in population.</p> <p>d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$1,525,100).</p> <p>e) Increase is due to a modest increase in population.</p> <p>f) Decrease is due to the District's efforts to save users money by approving facilities for reporting options that do not require sampling.</p> <p>g) Decrease is due to the lack of requests for environmental remediation.</p>						

## 16000 MONITORING &amp; RESEARCH

## PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
4665	Chemical Toilet Wastes Disposal Ordinance	Permits Issued	5	4	6	h)
		Program Cost	\$ 219,713	\$ 297,000	\$ 289,400	
		Program Cost/Permit	\$ 43,942.60	\$ 74,250.00	\$ 48,233.33	
4666	Sewage and Waste Control Ordinance - SIUs	Number of SIUs	300	300	286	
		Waste Monitoring Analyses	35,150	38,941	36,597	
		Program Cost	\$ 5,310,492	\$ 5,826,000	\$ 5,779,400	
		Program Cost/Analysis	\$ 151.08	\$ 149.61	\$ 157.92	
		Program Cost/SIU	\$ 17,701.64	\$ 19,420.00	\$ 20,207.69	
4668	Other Regulatory Activities - Industrial Users	Number of IUs	145	200	161	i)
		Program Cost	\$ 358,245	\$ 421,400	\$ 2,632,600	j)
		Program Cost/IU	\$ 2,470.66	\$ 2,107.00	\$ 16,351.55	
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	—	250	—	k)
		Program Cost	\$ 44,193	\$ 59,300	\$ 61,500	
		Program Cost/Analysis	\$ —	\$ 237.20	\$ —	
4672	Waterways Monitoring: Sampling and analysis of Chicago Area Waterways to assess the impact of treated effluent discharge and comply with regulations	Sampling Events	740	750	730	
		Environmental Analyses	37,003	35,714	35,432	
		Program Cost	\$ 2,216,210	\$ 2,496,900	\$ 2,533,500	
		Program Cost/Analysis	\$ 59.89	\$ 69.91	\$ 71.50	
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	140	100	102	
		Program Cost	\$ 212,571	\$ 219,300	\$ 131,800	l)
		Program Cost/Inspection	\$ 1,518.36	\$ 2,193.00	\$ 1,292.16	
4674	Groundwater Monitoring: Sampling and analysis conducted at various sites such as wells and reservoirs associated with the TARP System, and lysimeters and wells at solids management areas to comply with IEPA permits	Number of Analyses	10,422	12,784	8,534	m)
		Sampling Events	250	300	275	
		Number of Sites	135	135	135	
		Program Cost	\$ 580,519	\$ 660,800	\$ 613,100	
		Program Cost/Analysis	\$ 55.70	\$ 51.69	\$ 71.84	
h) Increase is due to additional interest from companies to dispose waste.						
i) Decrease is due to Significant Industrial Users implementing water reduction strategies and being reclassified as Industrial Users.						
j) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$2,126,600).						
k) Decrease is due to the lack of Combined Sewer Overflow backflow events, therefore no analyses are required.						
l) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$88,500).						
m) Decrease is due to the reduction of wet-weather events requiring analyses.						



**16000 MONITORING & RESEARCH****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
4680	Technical Assistance					
4681	Assistance to Maintenance & Operations Department Troubleshoot problems in plant operations or evaluate options to improve the effectiveness and cost efficiencies in plant operations	Responses Completed	321	322	328	
		Number of Analyses	21,528	17,813	18,987	
		Sampling Events	1,748	454	403	
		Program Cost	\$ 2,462,550	\$ 2,303,900	\$ 2,134,800	n)
		Program Cost/Analysis	\$ 114.39	\$ 129.34	\$ 112.43	
		Program Cost/Event	\$ 1,408.78	\$ 5,074.67	\$ 5,297.27	
4682	General Assistance to All Other Departments: Technical assistance based on requests, primarily to the Law Department	Responses Completed	162	247	250	
		Number of Analyses	1,241	459	1,002	o)
		Inspections/Sampling Events	61	44	61	o)
		Program Cost	\$ 772,726	\$ 875,600	\$ 916,600	
		Program Cost/Analysis	\$ 622.66	\$ 1,907.63	\$ 914.77	
		Program Cost/Event	\$ 12,667.64	\$ 19,900.00	\$ 15,026.23	
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	24	22	
		Program Cost	\$ 515,355	\$ 582,300	\$ 622,200	
4684	Engineering Process Design Support: Technical assistance to the Engineering Department to improve District facilities and optimize process design	Program Cost	\$ 1,186,486	\$ 1,253,300	\$ 1,304,700	
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	52	57	49	
		Program Cost	\$ 556,088	\$ 635,700	\$ 650,900	
		Program Cost/Report	\$ 10,694.00	\$ 11,152.63	\$ 13,283.67	
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	\$ 937,777	\$ 1,042,600	\$ 1,104,800	
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	1,478	2,013	1,904	
		Research Projects	41	42	45	
		Laboratory Analyses	30,777	23,043	27,074	p)
		Program Cost	\$ 2,468,991	\$ 2,618,600	\$ 2,883,800	
		Program Cost/Analysis	\$ 80.22	\$ 113.64	\$ 106.52	
7604	Social Security and Medicare Contributions	Program Cost	\$ 399,945	\$ —	\$ —	
Totals			\$ 32,528,991	\$ 35,349,900	\$ 36,671,700	
n) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$173,500).						
o) Increase is due to new monitoring for the Deer Creek Flood Control project.						
p) Increase is due to various new research projects, with most analyses conducted for the Bio-P Sequencing Batch Reactor study at the Egan WRP.						

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 28,455,308	\$ 31,523,900	\$ 31,523,900	\$ 21,606,700	\$ 28,594,200	\$ 31,831,200	\$ —
601050	Compensation Plan Adjustments	—	—	420,000	33,000	226,700	308,700	—
601060	Compensation for Paid Overtime	479,893	971,200	551,200	185,900	265,000	276,000	—
601070	Social Security and Medicare Contributions	399,945	462,100	462,100	324,600	432,800	465,800	—
601100	Tuition and Training Payments	72,808	68,000	68,000	45,500	64,700	130,700	—
601270	General Salary Adjustments	—	—	—	—	—	596,400	—
100	TOTAL PERSONAL SERVICES	29,407,954	33,025,200	33,025,200	22,195,700	29,583,400	33,608,800	—
612010	Travel	23,356	22,400	22,400	11,600	20,800	44,700	—
612030	Meals and Lodging	68,129	60,200	60,200	40,400	57,600	106,100	—
612040	Postage, Freight, and Delivery Charges	5,977	11,100	11,100	11,100	9,500	9,500	—
612050	Compensation for Personally-Owned Automobiles	24,709	29,100	28,600	17,800	34,400	27,100	—
612080	Motor Vehicle Operating Services	140	500	1,000	500	900	500	—
612330	Rental Charges	1,540	1,600	1,600	600	600	2,000	—
612410	Governmental Service Charges	19,000	19,400	19,400	19,000	19,400	19,000	—
612430	Payments for Professional Services	566,789	126,100	126,100	110,600	122,300	100,000	—
612490	Contractual Services, N.O.C.	537,469	569,300	522,300	463,700	476,200	724,700	—
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,600	42,500	77,100	—
612820	Computer Software Maintenance	22,894	23,700	32,000	31,000	23,400	32,700	—
612970	Repairs to Testing and Laboratory Equipment	438,244	449,000	440,700	425,500	442,800	477,700	—
200	TOTAL CONTRACTUAL SERVICES	1,765,010	1,354,900	1,307,900	1,169,400	1,250,400	1,621,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	41,679	40,600	40,600	37,600	38,300	60,400	—
623530	Farming Supplies	8,765	15,000	15,000	10,000	10,000	15,000	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	453,852	444,100	444,100	415,800	428,200	479,500	—
623700	Wearing Apparel	17,172	18,500	18,500	17,200	17,000	14,000	—
623720	Books, Maps, and Charts	2,171	1,500	1,500	900	1,000	1,000	—
623810	Computer Supplies	354	300	300	—	300	300	—
623820	Fuel	12,846	21,100	21,100	21,000	21,000	16,600	—
623990	Materials and Supplies, N.O.C.	92,438	64,900	64,900	61,900	63,700	66,100	—
300	TOTAL MATERIALS AND SUPPLIES	629,277	606,000	606,000	564,400	579,500	652,900	—

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634790	Marine Equipment	—	100,000	66,800	66,700	66,000	—	—
634820	Computer Software	—	—	—	—	—	25,000	—
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,500	253,600	763,900	—
400	TOTAL MACHINERY AND EQUIPMENT	726,750	363,800	410,800	406,200	319,600	788,900	—
TOTAL MONITORING & RESEARCH		\$ 32,528,991	\$ 35,349,900	\$ 35,349,900	\$ 24,335,700	\$ 31,732,900	\$ 36,671,700	\$ —

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.

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>110</b>	<b>Executive Division</b>					
<b>111</b>	<b>Executive Section</b>					
EX11	Director of Monitoring & Research	1	1		1	
EX06	Secretary to Officer	—	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		—	
TOTAL 111	Executive Section	2	3	520,438	2	412,436
<b>112</b>	<b>Budget &amp; Administrative Section</b>					
HP23	Deputy Director of Monitoring & Research	—	1		1	
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 112	Budget & Administrative Section	5	6	841,205	6	894,094
TOTAL 110	Executive Division	7	9	1,361,643	8	1,306,530
<b>120</b>	<b>Environmental Monitoring &amp; Research Division</b>					
<b>121</b>	<b>Environmental Monitoring &amp; Research Administrative Section</b>					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP20	Environmental Monitoring & Research Manager	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	3	3		3	
TOTAL 121	Environmental Monitoring & Research Administrative Section	8	8	1,130,240	8	1,147,383
<b>122</b>	<b>Wastewater Treatment Operations Support Section</b>					
HP17	Senior Environmental Research Scientist	1	1		1	
HP15	Environmental Research Scientist	2	2		2	
HP11	Environmental Research Technician	2	2		2	
TOTAL 122	Wastewater Treatment Operations Support Section	5	5	525,756	5	539,996

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>123</b>	<b>Biosolids Section</b>					
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	4	4		4	
HP09	Laboratory Assistant	1	1		1	
NR3642	Pollution Control Technician II	2	2		2	
TOTAL 123	Biosolids Section	13	13	1,293,091	13	1,316,075
<b>124</b>	<b>Microbiology Section</b>					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Environmental Microbiologist	1	1		1	
HP15	Environmental Microbiologist	2	2		2	
HP13	Senior Laboratory Technician	1	2		2	
HP11	Laboratory Technician (formerly Laboratory Technician II)	7	6		6	
HP09	Laboratory Assistant	2	2		2	
TOTAL 124	Microbiology Section	14	14	1,291,262	14	1,323,586
<b>126</b>	<b>Aquatic Ecology Section</b>					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Aquatic Biologist	1	1		1	
HP16	Associate Aquatic Biologist #2 (Aquatic Biologist) (New Grade HP15)	1	1		1	
HP15	Aquatic Biologist	2	2		2	
HP13	Senior Environmental Research Technician	1	1		1	
HP11	Environmental Research Technician	4	4		4	
NR6441	Patrol Boat Captain	2	2		2	
NR3641	Pollution Control Technician I	3	3		3	
TOTAL 126	Aquatic Ecology Section	15	15	1,568,316	15	1,595,634

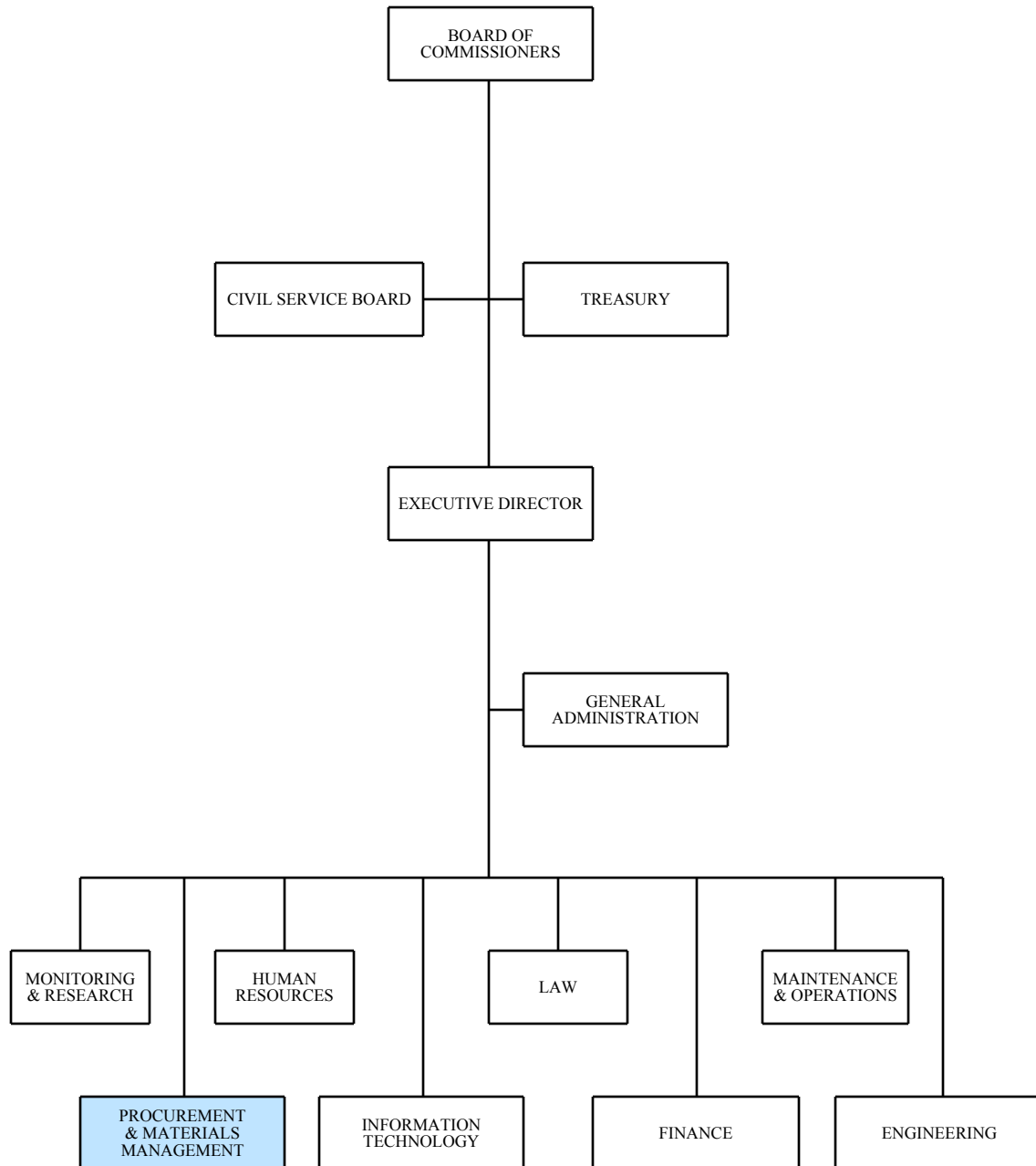
Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>129</b>	<b>Wastewater Capital Planning &amp; Research Section</b>					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP18	Principal Environmental Scientist	3	3		3	
HP17	Senior Civil Engineer	2	2		2	
HP17	Senior Environmental Research Scientist	4	4		4	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP15	Associate Mechanical Engineer	1	1		1	
HP15	Environmental Research Scientist	4	4		4	
HP13	Senior Environmental Research Technician	2	2		2	
HP11	Environmental Research Technician	6	6		6	
TOTAL 129	Wastewater Capital Planning & Research Section	26	26	3,335,223	26	3,404,193
TOTAL 120	Environmental Monitoring & Research Division	81	81	9,143,887	81	9,326,866
<b>160</b>	<b>Analytical Laboratories Division</b>					
<b>161</b>	<b>Analytical Laboratories Administrative Section</b>					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	1	1		1	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Administrative Specialist	2	2		2	
HP09	Administrative Clerk	1	—		—	
HP09	Administrative Clerk #1	—	1		—	
TOTAL 161	Analytical Laboratories Administrative Section	9	9	1,177,894	8	1,146,765
<b>162</b>	<b>Stickney Analytical Laboratory Section</b>					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	4	4		4	
HP13	Senior Laboratory Technician	4	4		4	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	9	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 162	Stickney Analytical Laboratory Section	23	24	2,392,529	24	2,418,494
<b>164</b>	<b>Industrial Waste Analytical Laboratory Section</b>					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	4	4		4	
HP13	Senior Laboratory Technician	3	3		3	
HP11	Laboratory Technician (formerly Laboratory Technician II)	10	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 164	Industrial Waste Analytical Laboratory Section	22	22	2,201,322	22	2,224,425
<b>165</b>	<b>Organic Compounds Analytical Laboratory Section</b>					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	3	3		3	
TOTAL 165	Organic Compounds Analytical Laboratory Section	10	10	1,207,384	10	1,175,464
<b>166</b>	<b>Egan Analytical Laboratory Section</b>					
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	3		3	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 166	Egan Analytical Laboratory Section	19	20	1,914,190	20	1,906,897
<b>167</b>	<b>Calumet Analytical Laboratory Section</b>					
HP18	Supervising Environmental Chemist	1	1		1	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	2	2		2	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	7	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 167	Calumet Analytical Laboratory Section	18	19	1,845,130	19	1,806,013
TOTAL 160	Analytical Laboratories Division	101	104	10,738,449	103	10,678,057
<b>190</b>	<b>Industrial Waste Division</b>					
<b>191</b>	<b>Industrial Waste Administrative Section</b>					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist #1	1	—		—	
TOTAL 191	Industrial Waste Administrative Section	3	2	353,854	2	313,466
<b>192</b>	<b>Technical Services Section</b>					
HP18	Supervising Environmental Specialist	1	1		1	
HP17	Senior Environmental Specialist	2	2		2	
HP15	Environmental Specialist	2	3		3	
HP11	Administrative Specialist	1	1		1	
NR3642	Pollution Control Technician II	1	1		1	
TOTAL 192	Technical Services Section	7	8	986,957	8	939,330
<b>193</b>	<b>Pretreatment &amp; Cost Recovery Section</b>					
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	14	16		14	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	2	2		2	
TOTAL 193	Pretreatment & Cost Recovery Section	32	34	4,268,258	32	4,122,511



Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>194</b>	<b>Field Services Section</b>					
HP18	Supervising Environmental Specialist	2	2		2	
HP17	Senior Environmental Specialist	4	4		4	
HP15	Environmental Specialist	23	23		23	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
NR3641	Pollution Control Technician I	20	20		20	
TOTAL 194	Field Services Section	51	51	5,479,251	51	5,623,518
TOTAL 190	Industrial Waste Division	93	95	11,088,320	93	10,998,824
TOTAL	Monitoring & Research	282	289	32,332,299	285	32,310,277
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

**BOARD OF COMMISSIONERS**

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Sharon Waller

September 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for Procurement & Materials Management Department

The Procurement & Materials Management Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2026 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, 2026 major initiatives and challenges, and 2025 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

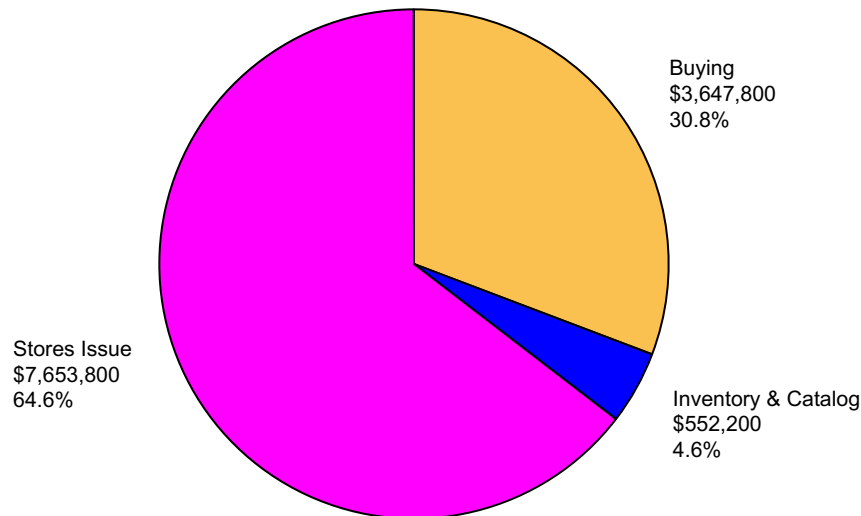
Thank you for the opportunity to present the proposed Procurement & Materials Management Department budget for 2026.

Respectfully submitted,

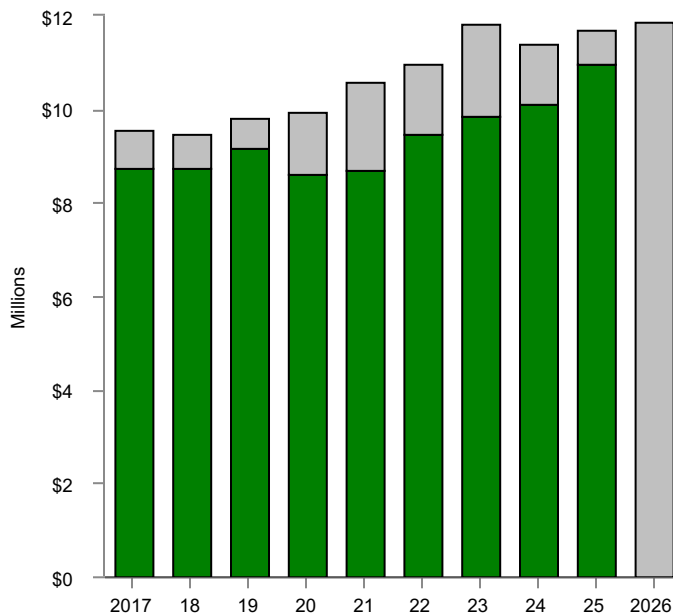
Darlene A. LoCascio  
Director of Procurement & Materials Management

## PROCUREMENT & MATERIALS MANAGEMENT PROGRAMS

2026	\$11,853,800
2025	\$11,707,000
Increase	\$146,800



### APPROPRIATIONS & EXPENDITURES



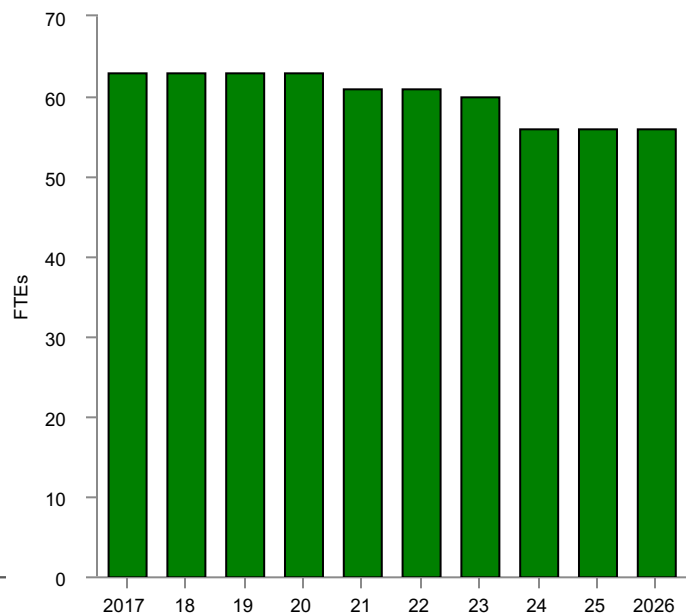
2025 Expenditures are estimated

EXPENDITURES      APPROPRIATIONS

**2021** - Increase is due to increased need for inventory related to the COVID-19 global pandemic.

**2023** - Increase is due to increased need for various supplies and materials.

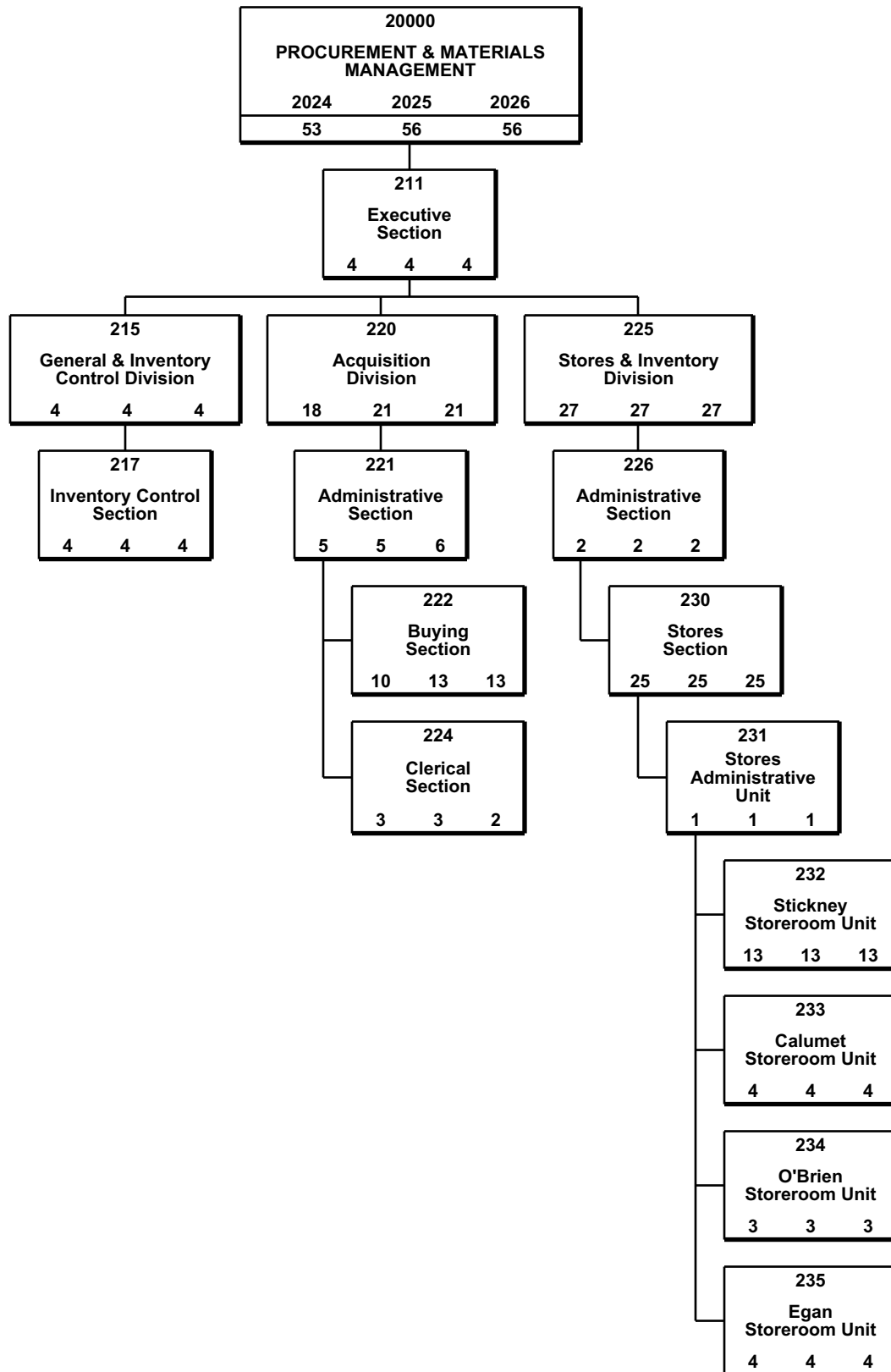
### BUDGETED FTE POSITIONS



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

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

# PROCUREMENT & MATERIALS MANAGEMENT



## PROCUREMENT & MATERIALS MANAGEMENT

**The mission of the Procurement & Materials Management Department (P&MM) is to procure goods and services required for District operations; to enforce specifications of standards for materials, supplies, and equipment; to control, maintain, and distribute inventories of commonly used materials, supplies, and equipment; and to determine the disposition of obsolete, surplus, or unusable materials, supplies, and equipment; all in accordance with the Purchasing Act, as mandated by Illinois Statute, 70 ILCS 2605 Sections 11.0 through 11.24.**

### 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 2025 Major Accomplishments

- Revamped the online pre-bid conference format to establish a common basis of understanding for what is required for the project and include more visual aids and relevant materials. These improvements will assist prospective bidders in gaining a better understanding of project scope, requirements, and any potential complexities to allow for more accurate and competitive bids while reducing the risk of misunderstandings, non-responsive bids, and bid protests after a bid has been awarded. To ensure that all prospective bidders have access to the same detailed information, the online pre-bid conference will continue to be recorded and posted on the portal and in Euna (Bonfire) for viewing in the event bidders were unable to attend the scheduled pre-bid conference and/or if they want to further review the information that was presented;
- Implemented electronic spreadsheets, so that any contract/RFP advertised after September 15, 2025, will have incorporated an electronic spreadsheet in the contract documents. The purpose of the spreadsheets is to digitize the collection of bid pricing, to eliminate mathematical errors, and to streamline the auditing of bid pricing after the bid opening;
- Implemented the increased competitive bid threshold. On March 6, 2025, the mandatory competitive bid threshold was set at a minimum of \$60,000. As a result, P&MM has implemented this policy;
- Implemented an electronic process for long-form contract review and signature. The purpose of the implementation was to reduce the timeframe from contract award to final notice of award and provide the contractor and District staff a complete set of contract documents electronically;
- Enhanced the P&MM Annual Report. P&MM developed a brochure showcasing the workings of the department. The brochure includes matrices of the different types of bidding, what the District buys, and activities of storeroom operations;
- Received the 2025 National Institute of Governmental Purchasing Quality Public Procurement Department Award/accreditation.

### 2026 Appropriation and Position Summary

The 2026 appropriation for P&MM is \$11,853,800, an increase of \$146,800, or 1.3 percent, from 2025. The staffing level remains unchanged at 56 positions, due to the drop of one Administrative Specialist position.

### 2026 Budget Highlights

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

#### Pursue process and system improvements

- Implement a contract management system District-wide. This will provide standardization of contract language and boilerplates for different contract types, and incorporate the electronic bidding spreadsheet into the contract documents;
- Create a procurement code, incorporating all procurement statutes, policies, guidelines, and procedures into one comprehensive document. This will provide a procurement reference tool for both internal and external customers.

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

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

- Assist Maintenance & Operations Department in ensuring that inventoried engineering spare parts are assigned to the proper asset, as they embark on a new maintenance management system;
- Work with Maintenance & Operations Department to replace the Stickney storeroom roof.

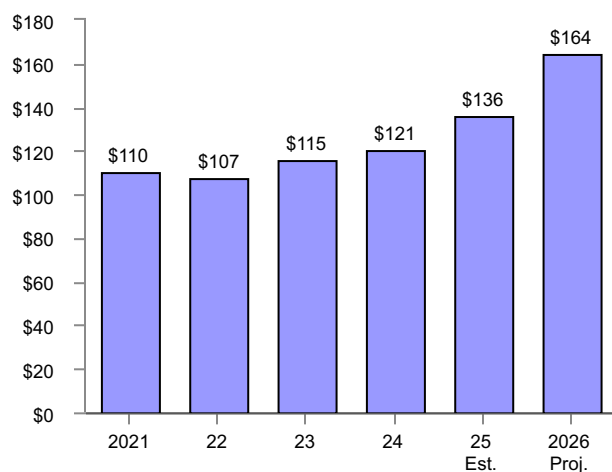
### Cost to Prepare a Purchase Order

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

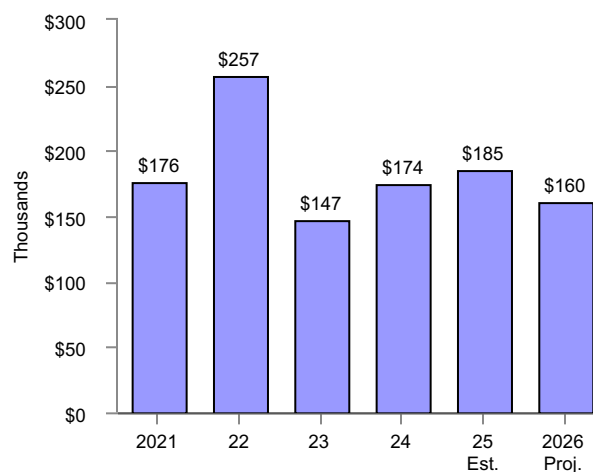
### Sales of Surplus Goods

This data (see chart below) measures annual revenue generated by the sale of scrap, surplus, and obsolete materials; items that would otherwise be wasted or require disposal costs for the District. 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.

**2022** - Increase is due to the sale of obsolete conveyors and rotating assemblies, and high prices realized for used vehicles.  
**2023** - Decrease is due to fewer large scrap items being available for sale.  
**2024** - Increase is due to a greater volume of obsolete equipment and vehicles 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 \$280.5 million. The estimated number of contracts and purchase orders is 120 and 5,900, 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.	\$ 3,647,800	30.8 %
2.	Service the District's user departments' material and supply requirements by operating and maintaining an effective and economical storeroom function by ordering, receiving, storing, and issuing inventory valued at \$37,800,000 and consisting of 73,675 items.	\$ 7,653,800	64.6 %
3.	Support the material and supply requirements of the District by planning, monitoring, cataloging, and controlling \$37,800,000 of inventory consisting of 73,675 items.	\$ 552,200	4.6 %
Totals		\$ 11,853,800	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 186,448	2026	2 \$ 199,200	\$ (13,600)	(6.4)
			2025	2 \$ 212,800		
7260	Buying Procedures	\$ 2,421,727	2026	24 \$ 3,448,600	\$ (22,100)	(0.6)
			2025	24 \$ 3,470,700		
7270	Inventory and Cataloging	\$ 385,800	2026	5 \$ 552,200	\$ 32,500	6.3
			2025	5 \$ 519,700		
7280	Stores Operation and Issue	\$ 7,033,621	2026	25 \$ 7,653,800	\$ 150,000	2.0
			2025	25 \$ 7,503,800		
7604	Social Security and Medicare Contributions	\$ 74,438	2026	— \$ —	\$ —	—
			2025	— \$ —		
Totals		\$10,102,034	2026	56 \$ 11,853,800	\$ 146,800	1.3 %
			2025	56 \$ 11,707,000		



**20000 PROCUREMENT & MATERIALS****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 186,448	\$ 212,800	\$ 199,200	
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	5,681	6,050	5,900	
		Cost	\$ 438,135	\$ 596,600	\$ 585,300	
		Cost/Purchase Order	\$ 77.12	\$ 98.61	\$ 99.20	
7262	Process Requisition Requirements into Inquiries for Competitive Purchases	Requisitions	8,312	8,200	8,200	
		Cost	\$ 258,623	\$ 370,300	\$ 396,100	
		Cost/Requisition	\$ 31.11	\$ 45.16	\$ 48.30	
7263	Purchase all Labor, Materials, Services, and Equipment through Formal Contracts	Contracts Advertised	132	135	135	
		Cost	\$ 973,402	\$ 1,166,400	\$ 1,216,900	
		Cost/Contract	\$ 7,374.26	\$ 8,640.00	\$ 9,014.07	
7264	Prepare, Receive, and Evaluate Quotations from Various Suppliers	Inquiries	23,324	24,500	24,500	
		Cost	\$ 289,296	\$ 399,900	\$ 414,100	
		Cost/Inquiry	\$ 12.40	\$ 16.32	\$ 16.90	
7265	Advertise, Evaluate Bids, and Award the Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees	Revenue	\$ 173,877	\$ 147,900	\$ 160,000	
		Cost	\$ 88,493	\$ 105,900	\$ 104,300	
		Cost/\$1,000 Revenue	\$ 508.94	\$ 716.02	\$ 651.88	
7269	Buying Procedures - All Other (General)	Cost	\$ 373,778	\$ 831,600	\$ 731,900	
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	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	a)
		Cost	\$ 69,542	\$ 118,600	\$ 121,000	
		Cost/Million	\$ 1,817.95	\$ 3,150.07	\$ 3,201.06	
7272	Cycle Counting and Transaction File Maintenance to Ensure Optimum Levels of Inventory and Accountability of District Stock	Inventory	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	a)
		Cost	\$ 162,772	\$ 209,400	\$ 213,100	
		Cost/Million	\$ 4,255.14	\$ 5,561.75	\$ 5,637.57	
7273	Requirement Planning, Controlling, Monitoring, and Analyzing Commodity Index Coded Items in an Optimum and Economic Manner	Cost	\$ 118,690	\$ 155,000	\$ 161,900	
7279	Inventory and Cataloging - All Other (General)	Cost	\$ 34,796	\$ 36,700	\$ 56,200	
a) Increase is due to annual fluctuations in inventory levels.						

**20000 PROCUREMENT & MATERIALS****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	11,150	10,650	10,900	
		Cost	\$ 445,397	\$ 494,100	\$ 514,700	
		Cost/Requisition	\$ 39.95	\$ 46.39	\$ 47.22	
7283	Receive, Inspect, and Move Purchased Materials, Both Stock and Non-Stock Items, to Ensure Compliance with Quantity, Quality, and Specifications of Purchase Orders	Receipts	20,247	19,200	19,350	
		Cost	\$ 592,835	\$ 626,100	\$ 653,100	
		Cost/Receipt	\$ 29.28	\$ 32.61	\$ 33.75	
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	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	b)
		Cost	\$ 793,265	\$ 773,000	\$ 810,300	
		Cost/Million	\$ 20,737.33	\$ 20,531.21	\$ 21,436.51	
7285	Provide Controlled Disbursement of Stored Materials and Supplies to Requesting Departments	Issue Slips	17,067	18,235	18,400	
		Cost	\$ 694,740	\$ 740,000	\$ 770,200	
		Cost/Issue Slip	\$ 40.71	\$ 40.58	\$ 41.86	
7286	Stores Operation and Issue - All Other (General)	Cost	\$ 206,581	\$ 220,200	\$ 281,900	c)
7289	Inventory Purchases	Cost	\$ 4,300,803	\$ 4,650,400	\$ 4,623,600	
7604	Social Security and Medicare Contributions	Cost	\$ 74,438	\$ —	\$ —	
	Totals		\$ 10,102,034	\$ 11,707,000	\$ 11,853,800	
b) Increase is due to annual fluctuations in inventory levels.						
c) Increase is due to the purchase of overhead fans for the Calumet WRP storeroom (\$40,000) and an order picker (\$30,000).						

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 5,220,136	\$ 6,293,500	\$ 6,293,500	\$ 3,897,800	\$ 5,497,300	\$ 6,434,300	\$ —
601050	Compensation Plan Adjustments	—	—	78,900	10,700	78,000	22,800	—
601060	Compensation for Paid Overtime	159,577	124,100	45,200	1,300	39,000	9,800	—
601070	Social Security and Medicare Contributions	74,438	91,800	91,800	58,400	84,600	94,300	—
601100	Tuition and Training Payments	3,928	8,100	8,100	7,600	8,000	13,200	—
601270	General Salary Adjustments	—	—	—	—	—	82,500	—
100	TOTAL PERSONAL SERVICES	5,458,080	6,517,500	6,517,500	3,975,800	5,706,900	6,656,900	—
612010	Travel	—	1,200	1,200	—	1,200	1,000	—
612030	Meals and Lodging	—	1,000	1,000	—	1,000	1,200	—
612050	Compensation for Personally-Owned Automobiles	35	800	800	100	200	800	—
612080	Motor Vehicle Operating Services	—	200	200	—	100	200	—
612360	Advertising	101,924	129,100	129,100	101,500	84,900	127,200	—
612430	Payments for Professional Services	—	150,000	150,000	600	135,600	150,000	—
612680	Repairs to Buildings	9,782	17,600	17,600	17,600	16,100	22,600	—
612800	Repairs to Office Furniture and Equipment	307	1,600	1,600	1,600	400	1,200	—
612820	Computer Software Maintenance	62,689	180,800	180,800	63,200	158,800	155,300	—
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	—	400	—
612860	Repairs to Vehicle Equipment	17,121	15,000	15,000	15,000	13,100	17,500	—
200	TOTAL CONTRACTUAL SERVICES	191,858	497,700	497,700	199,600	411,400	477,400	—
623030	Metals	179,424	231,000	216,000	146,400	225,000	200,000	—
623070	Electrical Parts and Supplies	496,242	550,600	520,600	387,800	540,000	540,500	—
623090	Plumbing Accessories and Supplies	613,699	650,000	650,000	557,000	700,000	650,000	—
623110	Hardware	104,794	102,100	117,100	112,500	110,000	113,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	228,880	234,000	234,000	201,500	245,000	240,700	—
623170	Fiber, Paper, and Insulation Materials	69,034	73,800	73,800	52,000	65,000	66,800	—
623190	Paints, Solvents, and Related Materials	35,994	37,200	37,200	33,000	36,000	37,000	—
623250	Vehicle Parts and Supplies	27,702	31,200	41,200	33,500	31,000	39,300	—
623270	Mechanical Repair Parts	255,714	275,000	270,000	212,300	270,000	277,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,559	9,400	9,400	9,300	10,000	8,700	—

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	693,708	828,200	828,200	626,300	850,000	830,300	—
623660	Cleaning Supplies	391,897	334,500	344,500	315,200	350,000	343,000	—
623680	Tools and Supplies	141,666	111,200	146,200	146,100	150,000	124,500	—
623700	Wearing Apparel	187,449	211,200	211,200	181,800	210,000	207,700	—
623780	Safety and Medical Supplies	87,647	84,800	84,800	79,200	84,000	86,300	—
623810	Computer Supplies	16,508	16,000	16,000	15,900	15,500	16,000	—
623820	Fuel	276,761	350,000	321,500	217,600	325,000	325,000	—
623840	Gases	149,946	120,400	128,900	127,000	175,000	133,500	—
623850	Communications Supplies	15,092	21,000	21,000	18,600	20,000	20,500	—
623860	Lubricants	333,908	388,200	388,200	354,900	400,000	372,200	—
623990	Materials and Supplies, N.O.C.	28,873	32,000	32,000	20,900	31,000	17,200	—
300	TOTAL MATERIALS AND SUPPLIES	4,353,496	4,691,800	4,691,800	3,848,800	4,842,500	4,649,500	—
634760	Material Handling and Farming Equipment	98,600	—	—	—	—	30,000	—
634990	Machinery and Equipment, N.O.C.	—	—	—	—	—	40,000	—
400	TOTAL MACHINERY AND EQUIPMENT	98,600	—	—	—	—	70,000	—
TOTAL PROCUREMENT & MATERIALS MANAGEMENT		\$ 10,102,034	\$ 11,707,000	\$ 11,707,000	\$ 8,024,200	\$ 10,960,800	\$ 11,853,800	\$ —

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.

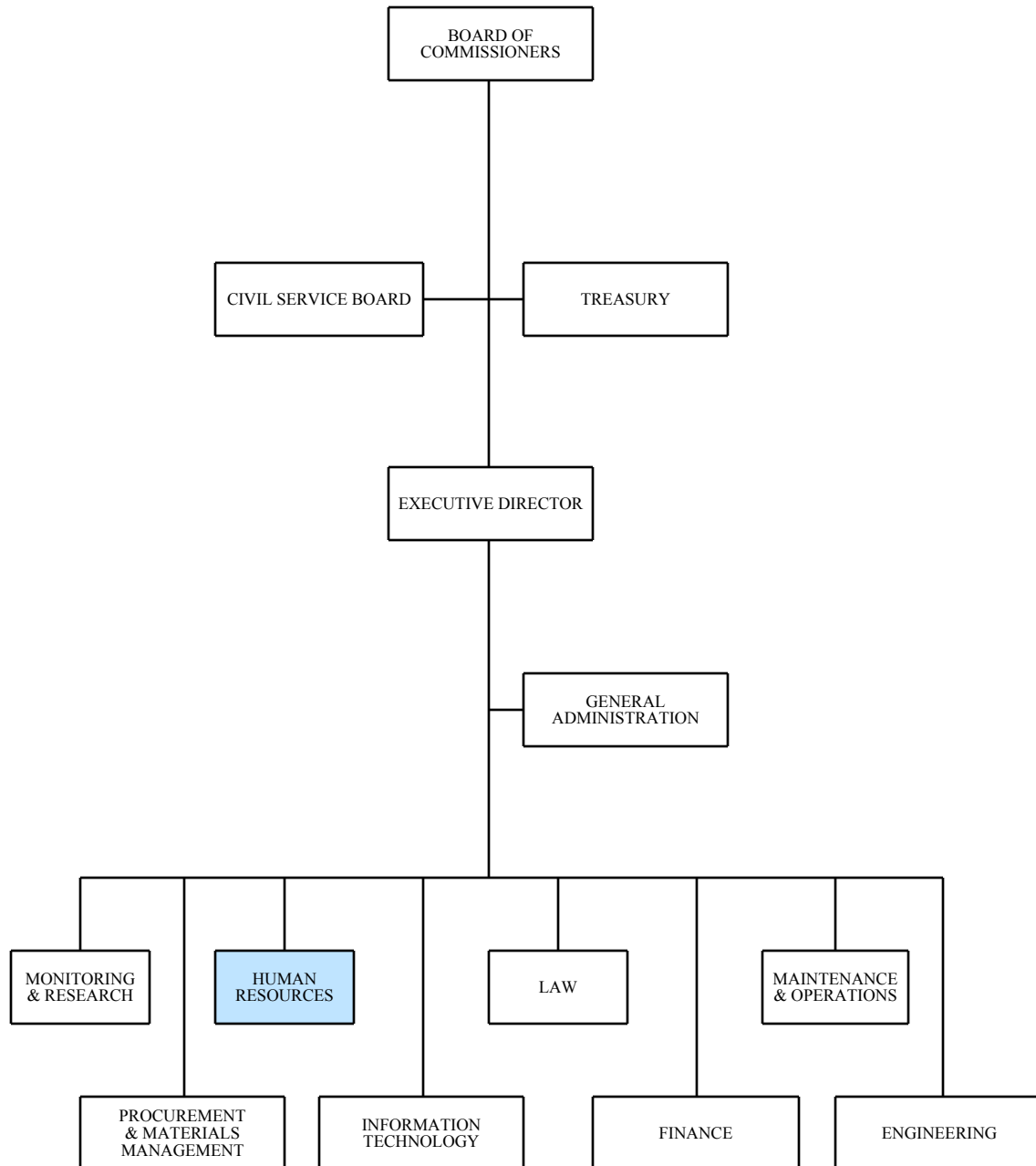
Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>211</b>	<b>Executive Section</b>					
EX08	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	759,064	4	764,578
<b>215</b>	<b>General &amp; Inventory Control Division</b>					
<b>217</b>	<b>Inventory Control Section</b>					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	—		—	
HP16	Supervising Stores Specialist	—	1		1	
HP12	Stores Specialist	3	3		3	
TOTAL 217	Inventory Control Section	4	4	397,943	4	388,451
TOTAL 215	General & Inventory Control Division	4	4	397,943	4	388,451
<b>220</b>	<b>Acquisition Division</b>					
<b>221</b>	<b>Administrative Section</b>					
HP16	Senior Budget & Management Analyst	—	—		1	
HP14	Budget & Management Analyst	1	1		—	
HP14	Budget & Management Analyst #1	—	—		1	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	3	3		3	
TOTAL 221	Administrative Section	5	5	416,292	6	538,461
<b>222</b>	<b>Buying Section</b>					
HP18	Procurement Manager	1	1		1	
HP17	Supervising Buyer	—	2		2	
HP16	Senior Buyer	5	6		5	
HP14	Buyer	4	4		5	
TOTAL 222	Buying Section	10	13	1,647,321	13	1,665,820

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>224</b>	<b>Clerical Section</b>					
HP11	Administrative Specialist	2	2		1	
HP09	Administrative Clerk	1	1		1	
TOTAL 224	Clerical Section	3	3	233,406	2	163,500
TOTAL 220	Acquisition Division	18	21	2,297,020	21	2,367,781
<b>225</b>	<b>Stores &amp; Inventory Division</b>					
<b>226</b>	<b>Administrative Section</b>					
HP19	Stores & Inventory Manager #2 (New Grade HP18)	1	1		1	
HP15	Senior Stores Specialist #2 (New Grade HP14)	1	—		—	
HP14	Senior Stores Specialist	—	1		1	
TOTAL 226	Administrative Section	2	2	306,906	2	312,768
<b>230</b>	<b>Stores Section</b>					
<b>231</b>	<b>Stores Administrative Unit</b>					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	1		1	
TOTAL 231	Stores Administrative Unit	1	1	170,324	1	170,324
<b>232</b>	<b>Stickney Storeroom Unit</b>					
HP14	Budget & Management Analyst	1	1		1	
NR1857	Principal Storekeeper	2	2		2	
NR1853	Storekeeper	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
NR1835	Materials Handler Laborer #1	1	1		1	
TOTAL 232	Stickney Storeroom Unit	13	13	1,288,124	13	1,341,804
<b>233</b>	<b>Calumet Storeroom Unit</b>					
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	401,835	4	417,893

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>234</b>	<b>O'Brien Storeroom Unit</b>					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	1	1		1	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 234	O'Brien Storeroom Unit	3	3	301,829	3	313,893
<b>235</b>	<b>Egan Storeroom Unit</b>					
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	401,835	4	417,893
TOTAL 230	Stores Section	25	25	2,563,947	25	2,661,807
TOTAL 225	Stores & Inventory Division	27	27	2,870,854	27	2,974,574
TOTAL	Procurement & Materials Management	53	56	6,324,880	56	6,495,384
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 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

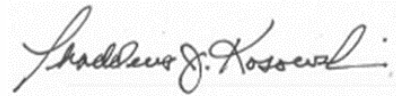
Subject: 2026 Program for the Human Resources Department

The Human Resources Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

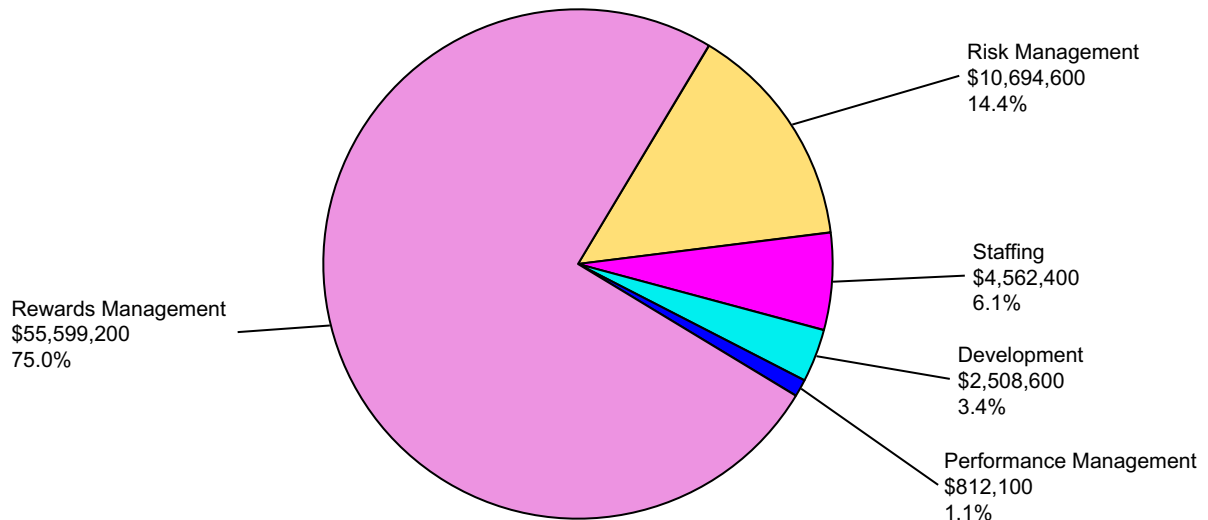
Respectfully submitted,



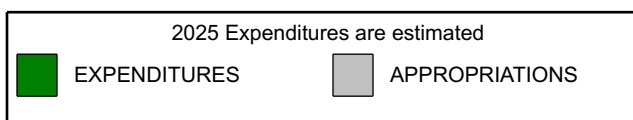
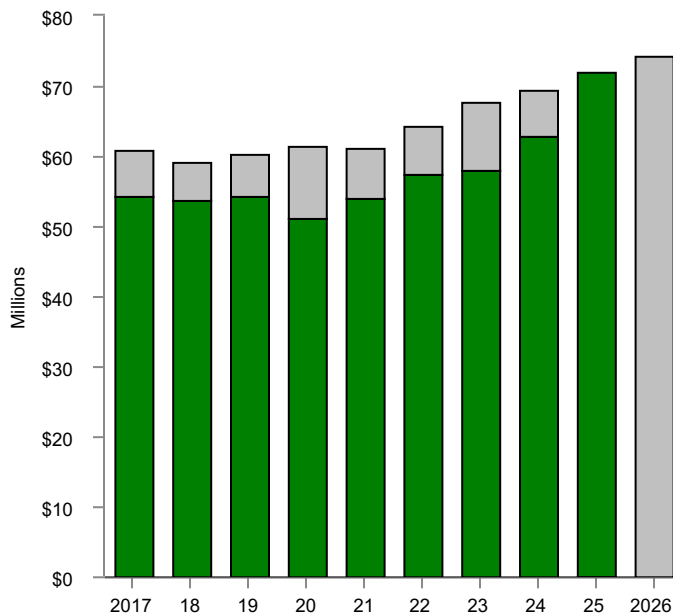
Thaddeus J. Kosowski  
Director of Human Resources

## HUMAN RESOURCES PROGRAMS

2026	\$74,176,900
2025	\$70,636,600
Increase	\$3,540,300

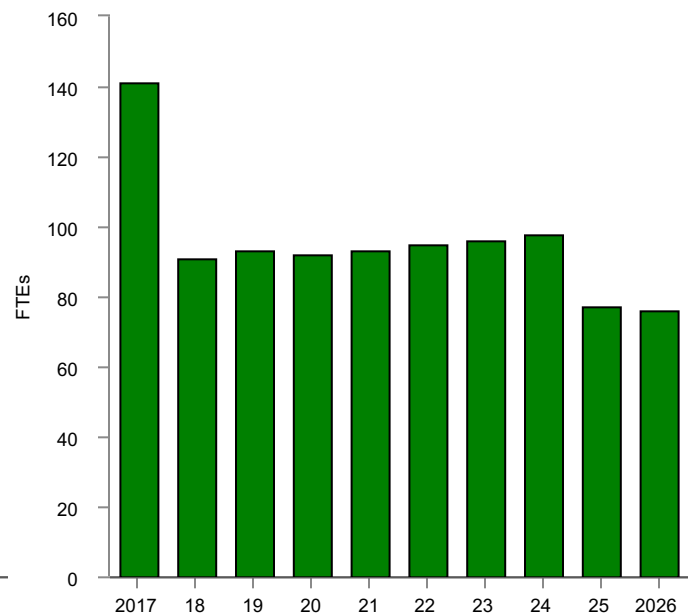


### APPROPRIATIONS & EXPENDITURES



**2025-2026** - Increase is due to increasing costs for the Employee and Retirement Health Benefits program, as well as the implementation of a new 401(a) Benefit program.

### BUDGETED FTE POSITIONS



**2018** - Decrease is due to changes in the apprenticeship program.

**2025** - Following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

# HUMAN RESOURCES

25000			
HUMAN RESOURCES			
2024	2025	2026	
91	77	76	

252			
Executive Unit			
6	5	5	

253			
Administration Section (1)			
0	8	8	

254			
Employee Selection Section			
14	13	13	

255			
Employee Development Section (2)			
32	19	19	

256			
Classification, Compensation, & Benefits Section			
7	5	5	

257			
Risk Management Section			
6	6	6	

258			
Employee Relations Section			
10	5	5	

259			
Safety Section			
16	16	15	

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

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

## HUMAN RESOURCES

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

### Departmental Summary

**The Human Resources Department's primary responsibilities include:**

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

### Summary of 2025 Major Accomplishments

- Continued a combined format of digital and in-person group safety training to facilitate efficient training delivery, District-wide;
- The District's Return-to-Work Program continued to reduce both frequency and severity of employee injuries, with the average bi-weekly lost time payroll in 2025, 46 percent lower than at the inception of the Program in 2013;
- Employees received training in the District's emergency notification and response procedures;
- Employees received mandatory refresher compliance trainings for diversity, inclusion, and harassment prevention and the District's Ethics Ordinance;
- Employees underwent specialized training in electrical safety, mine safety, odor recognition, and Hazmat Hazwoper protocol;
- Employees participated in personalized one-on-one coaching sessions;
- Hosted the Take Our Daughters and Sons to Work Day event at three District locations;
- The first class of participants in the relaunched Machinist Apprentice program were appointed;
- Hosted the District's first Western States Alliance Fats, Oils, and Grease training for the Engineering, M&R, and M&O Departments;
- Trained supervisors on the provisions and changes in successor collective bargaining agreements affecting represented employees;
- Implemented a new 401(a) Retirement Plan benefit account for all District employees;
- In partnership with the Finance and Information Technology Departments, rolled out biometric time clock procedures for all employees and a new ID badge security system with new photos and identification badges.

### 2026 Appropriation and Position Summary

The 2026 appropriation for the Human Resources Department is \$74,176,900, an increase of \$3,540,300, or 5.0 percent, from 2025. The staffing level has decreased from 77 to 76 positions due to the drop of one Safety Specialist. Additionally, two Apprentice - Machinist Trainees were reclassified as Apprentices. The number of employees budgeted in the Human Resources Department includes 13 Apprentices and three Civil Service Board members.

### 2026 Budget Highlights

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

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

- Continue Recruitment Strategy Committee Meetings in collaboration with the operating departments to solicit feedback and develop and implement ideas for targeted recruitment activities to attract quality candidates for difficult-to-fill job classifications and to reach a more diverse candidate pool;
- In early 2026, the District will launch a new Treatment Plant Operator Apprenticeship program. This program will provide a new entry point for individuals interested in starting a career in plant operations and help the District expand its efforts to recruit a diverse pool of talent;
- 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 and female workforce representation is shown in the table below.

Percentage of District Employees Who Are Minorities or Females							2010 Census External Availability	2014-2018 Census External Availability
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Projected		
Minorities	44%	44%	44%	45%	45%	45%	36%	50%
Females	26%	26%	26%	27%	28%	28%	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 to provide outreach to the communities we serve. Ongoing advertising in print and electronic media assists the District in attracting a diverse and qualified applicant pool for current and future examinations. 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 in a professional manner, various training programs will continue.

**Foster a culture that recognizes the value of every employee**

- The Safety Section will continue to conduct regulatory required safety training specific to potential hazards in the industry and leading incident types to reduce injury potential and foster employee growth and development;
- The District will be refreshing its harassment prevention and diversity awareness training to continue to reinforce the value of maintaining a welcoming, respectful, and inclusive environment for all employees and job candidates.

**Provide ongoing training to supervisory staff regarding coaching and giving feedback**

- The Employee Development Section will be continuing the three-year leadership training program for supervisors and managers addressing skills gaps, enhancing existing talents and identifying future leaders.

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

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

- The Safety Section will conduct routine audits of safety programs such as hot work jobs and lockout/tagout procedures; general building, area and equipment specific inspections; and documented observations of compliance with safety rules and procedures. This will reduce the potential for injuries and property damage;
- Health care costs continue to rise across the entire health care system. As a result, many employers are being forced to reevaluate benefits programs to find ways to control these costs. This often includes eliminating components of the health benefits, reducing plan options, and increasing the employee's portion of the cost share. Even with the pressure of rising costs, the District continues to offer a robust health, dental, and life insurance program with low out-of-pocket expenses for the employee and extremely competitive premium rates. The District will continue to monitor the health plan design and implement programs to control these costs while maintaining a high-quality, cost-effective suite of health benefits. Some of the programs include communications campaigns; digital health platforms in areas such as diabetes management, obesity and weight management, hypertension, and chronic back and joint pain; quarterly lunch-n-learn seminars on various mental health topics; and free on-site events such as biometric screenings and flu shots. In addition, the District continues to

promote the comprehensive Employee Assistance Program available to all employees at no charge which provides mental health and work-life balance services;

- 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 45 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.		\$ 2,046,600	2.8 %
2. Develop and administer a comprehensive risk management program, and provide a safe work environment for District employees through training, accident prevention initiatives, and workplace monitoring.		\$ 10,694,600	14.4 %
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.		\$ 44,369,900	59.8 %
4. Administer seven collective bargaining agreements, covering 773 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.		\$ 812,100	1.1 %
5. Provide health insurance benefits and administration for retirees and annuitants, which include Other Postemployment Benefits pre-funding for retiree health care expenses.		\$ 11,229,300	15.1 %
6. Implement the District's equal employment opportunity objectives through targeted recruitment, counseling, and complaint investigation.		\$ 703,600	1.0 %
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.		\$ 1,812,200	2.4 %
8. Provide educational opportunities for employees through professional development, technical training, and tuition reimbursement.		\$ 2,508,600	3.4 %
Totals		\$ 74,176,900	100.0 %



**25000 HUMAN RESOURCES****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			2024	Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7290	Examinations and Employment Activities	\$ 1,874,328	2026	12	\$ 2,046,600	\$ (151,200)	(6.9)	a)
			2025	12	\$ 2,197,800			
7295	Equal Employment Opportunity Activities	\$ 444,381	2026	5	\$ 703,600	\$ 27,600	4.1	
			2025	5	\$ 676,000			
7310	Training and Development Activities	\$ 1,395,742	2026	19	\$ 2,508,600	\$ (120,200)	(4.6)	
			2025	19	\$ 2,628,800			
7315	Retiree Benefits	\$ 8,755,680	2026	—	\$ 11,229,300	\$ 1,236,000	12.4	b)
			2025	—	\$ 9,993,300			
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 5,000,000	2026	—	\$ —	\$ (5,000,000)	(100.0)	c)
			2025	—	\$ 5,000,000			
7320	Employee Benefits	\$34,654,171	2026	3	\$ 44,369,900	\$ 6,870,400	18.3	d)
			2025	3	\$ 37,499,500			
7325	Labor and Employee Relations	\$ 938,551	2026	4	\$ 812,100	\$ 23,100	2.9	
			2025	4	\$ 789,000			
7330	Human Resources Administration	\$ 1,447,727	2026	12	\$ 1,812,200	\$ (31,600)	(1.7)	
			2025	12	\$ 1,843,800			
7480	Safety Program	\$ 1,959,737	2026	15	\$ 2,322,100	\$ 104,100	4.7	
			2025	16	\$ 2,218,000			
7500	Risk Management Operations	\$ 6,187,701	2026	6	\$ 8,372,500	\$ 582,100	7.5	e)
			2025	6	\$ 7,790,400			
7604	Social Security and Medicare Contributions	\$ 121,441	2026	—	\$ —	\$ —	—	
			2025	—	\$ —			
Totals		\$62,779,459	2026	76	\$ 74,176,900	\$ 3,540,300	5.0 %	
			2025	77	\$ 70,636,600			
a) Decrease is due to reduced need for exam administration (\$50,000), exam development (\$25,000) and exam proctors (\$5,000).								
b) Increase is due to higher costs for Retiree HMO Medical Insurance (\$598,900), Retiree PPO Medical Insurance (\$396,800), Retiree Pharmacy Plan (\$294,400), offset by a decrease in cost for the Retiree Medicare Advantage Plan (\$52,100).								
c) Decrease is due to the positive results in the OPEB Trust Fund, the District will not contribute \$5.0 million in 2026.								
d) Increase is due to higher costs for Employee PPO Medical Insurance (\$3,261,100), the addition of the contribution for 401(a) Retirement Plan (\$2,365,500), higher costs for Employees Pharmacy Plan (\$2,280,800), and higher costs for Employee HMO Medical Insurance (\$397,400), offset by a reduced need for Health Reimbursement Account Contribution (\$1,467,400).								
e) Increase is due to higher costs for Casualty Insurance Premium (\$300,000), the addition of the Asset Appraisal Project (\$145,000), and higher costs for Property Insurance Premium (\$100,000).								

**25000 HUMAN RESOURCES****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7290	Examinations and Employment Activities					
		Candidates	1,556	2,500	1,550	
		Examinations	47	55	45	
		Applications	3,551	4,000	3,050	
		Requisitions	360	430	360	
		Cost	\$ 1,874,328	\$ 2,197,800	\$ 2,046,600	a)
7295	Equal Employment Opportunity Activities					
	Provide Counseling, Investigate Complaints and Implement Affirmative Action Plan Objectives	Actions	780	925	800	
		Cost	\$ 444,381	\$ 676,000	\$ 703,600	
		Cost/Action	\$ 569.72	\$ 730.81	\$ 879.50	
7310	Training and Development Activities					
	Training and Professional Development	Training Courses	8,074	8,000	8,000	
		eLearning Courses	20,099	6,000	10,000	
		Cost	\$ 721,680	\$ 1,109,600	\$ 996,000	
	Apprenticeship Program	Cost	\$ 213,207	\$ 735,400	\$ 801,900	
	Administer and Finance the Tuition Reimbursement Program for the Entire District	Participants	40	45	45	
		Cost	\$ 200,840	\$ 294,700	\$ 250,700	b)
		Cost/Participant	\$ 5,021.00	\$ 6,548.89	\$ 5,571.11	
	Internship Program	Cost	\$ 260,015	\$ 460,000	\$ 460,000	
7315	Retiree Benefits					
	Health Insurance - Corporate Fund Retirees	Retirees	1,909	1,950	1,920	
		Cost	\$ 5,961,743	\$ 6,158,900	\$ 7,101,000	c)
		Cost/Retiree	\$ 3,122.97	\$ 3,158.41	\$ 3,698.44	
	Prescription Drug Retirees	Participants	1,909	1,950	1,920	
		Cost	\$ 2,793,937	\$ 3,833,900	\$ 4,128,300	d)
		Cost/Participant	\$ 1,463.56	\$ 1,966.10	\$ 2,150.16	
a) Decrease is due to reduced need for exam administration (\$50,000), exam development (\$25,000), and exam proctors (\$5,000).						
b) Decrease is due to reduced cost for Tuition Reimbursement (\$40,000).						
c) Increase is due to higher costs for Retiree HMO Medical Insurance (\$598,900), higher costs for Retiree PPO Medical Insurance (\$396,800), offset by a decrease in cost for the Retiree Medicare Advantage Plan (\$52,100).						
d) Increase is due to anticipated higher claims for Retiree Pharmacy Plan (\$294,400).						

**25000 HUMAN RESOURCES****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	\$ 5,000,000	\$ 5,000,000	\$ —	e)
7320	Employee Benefits					
	Health Insurance - Corporate Fund Employees (includes vision care) <sup>1</sup>	Participants	1,588	1,612	1,619	
		Cost	\$ 23,905,314	\$ 29,452,600	\$ 31,587,100	f)
		Cost/Participant	\$ 15,053.72	\$ 18,272.33	\$ 19,510.25	
	Prescription Drugs - Corporate Fund Employees <sup>1</sup>	Participants	1,588	1,612	1,619	
		Cost	\$ 8,822,900	\$ 5,789,100	\$ 8,069,900	g)
		Cost/Participant	\$ 5,555.98	\$ 3,591.25	\$ 4,984.50	
	Dental Insurance - Corporate Fund Employees <sup>1</sup>	Participants	1,589	1,612	1,619	
		Cost	\$ 1,288,930	\$ 1,356,800	\$ 1,479,000	
		Cost/Participant	\$ 811.16	\$ 841.69	\$ 913.53	
	Life Insurance - Corporate Fund Employees <sup>1</sup>	Employees	1,683	1,706	1,707	
		Cost	\$ 113,005	\$ 118,400	\$ 130,200	
		Cost/Employee	\$ 67.14	\$ 69.40	\$ 76.27	
	401A Retirement Plan - Corporate Fund Employees <sup>1</sup>	Employees	—	—	1,870	
		Cost	\$ —	\$ —	\$ 2,365,500	h)
		Cost/Employee	\$ —	\$ —	\$ 1,264.97	
	Health Plan Administrative Services	Cost	\$ 26,890	\$ 30,400	\$ 28,300	
	Deferred Compensation Administration	Cost	\$ 49,909	\$ 50,400	\$ 54,000	
	Other Benefits					
	Employee Assistance Program	Cost	\$ 33,158	\$ 38,000	\$ 38,000	
	Flexible Spending Accounts Program	Cost	\$ 88,140	\$ 94,000	\$ 93,000	
	Benefits Administration and Professional Development (formerly Compensation and Classification Activities)	Cost	\$ 325,925	\$ 550,000	\$ 524,900	
7325	Labor and Employee Relations					
	Labor and Employee Relations Activities	Employees Served	1,931	1,952	1,956	
		Cost	\$ 857,051	\$ 596,100	\$ 606,700	
	Compliance with Unemployment Compensation Requirements	Claims	7	15	10	
		Cost	\$ 9,814	\$ 100,000	\$ 100,000	
		Cost/Claim	\$ 1,402.00	\$ 6,666.67	\$ 10,000.00	
	Employee Performance Management	Cost	\$ 71,686	\$ 92,000	\$ 105,400	
e) Decrease is due to the positive results in the OPEB Trust Fund, the District will not contribute \$5.0 million in 2026.						
f) Increase is due to higher costs for Employee PPO Medical Insurance (\$3,261,100), offset by the reduced need for Health Reimbursement Account Contribution (\$1,467,400).						
g) Increase is due to higher costs for Employee Pharmacy Plan (\$2,268,000).						
h) Increase is due to the addition of a new 401(a) Retirement Plan in 2026 (\$2,365,500).						

**25000 HUMAN RESOURCES****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7330	Human Resources Administration					
	Personnel Activity Administration	Employees Served	1,931	1,952	1,956	
		Cost	\$ 1,268,532	\$ 1,529,300	\$ 1,576,000	
		Cost/Employee	\$ 656.93	\$ 783.45	\$ 805.73	
	Pre-employment Activities	New Hires	215	160	215	
		Cost	\$ 52,389	\$ 98,500	\$ 61,700	i)
		Cost/New Hire	\$ 243.67	\$ 615.63	\$ 286.98	
	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	14	15	15	
		Cost	\$ 126,806	\$ 204,500	\$ 174,500	
		Cost/Action	\$ 9,057.57	\$ 13,633.33	\$ 11,633.33	
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	\$ 1,580,549	\$ 1,804,000	\$ 1,821,100	
	Safety Training	# of Classes	1,743	1,600	1,725	
		# of Attendees	12,258	11,000	12,000	
	Safety Equipment Purchase, Rental, and Maintenance	Cost	\$ 233,337	\$ 306,900	\$ 318,000	
	Payment for External Services to Support Safety Activities	Cost	\$ 145,851	\$ 172,800	\$ 183,000	
7500	Risk Management Operations					
	Administration and Professional Development (formerly Administration)	Cost	\$ 645,574	\$ 791,800	\$ 832,500	
	Third Party Services	Cost	\$ 502,290	\$ 557,600	\$ 722,600	j)
	Insurance Premiums (such as property insurance)	Cost	\$ 5,039,837	\$ 6,437,100	\$ 6,817,400	k)
7604	Social Security and Medicare Contributions	Cost	\$ 121,441	\$ —	\$ —	
	Totals		\$ 62,779,459	\$ 70,636,600	\$ 74,176,900	
<p>i) Decrease is due to the reduced need for Pre-employment Psychological Evaluations (\$28,200) and Pre-employment Background Checks (\$8,400).</p> <p>j) Increase is due to the need for Asset Appraisals (\$145,000).</p> <p>k) Increase is due to higher insurance costs for Casualty Premium (\$300,000) and Property Premium (\$100,000).</p> <p><sup>1</sup> Additional funds are budgeted in the Stormwater Management Fund.</p>						

101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 7,030,106	\$ 8,187,200	\$ 8,187,200	\$ 5,235,200	\$ 7,244,100	\$ 8,216,900	\$ —
601050	Compensation Plan Adjustments	—	—	127,700	36,900	36,900	98,100	—
601060	Compensation for Paid Overtime	137,924	307,800	180,100	116,400	163,400	100,000	—
601070	Social Security and Medicare Contributions	121,441	158,200	158,200	103,200	134,400	156,900	—
601090	Employee Claims	9,814	100,000	100,000	56,600	100,000	100,000	—
601100	Tuition and Training Payments	324,467	826,400	826,400	402,600	653,000	733,300	—
601240	District Contribution for 401(a) Retirement Plan	—	—	1,200,000	—	1,200,000	2,365,500	—
601250	Health and Life Insurance Premiums	47,813,819	51,581,700	50,381,700	40,626,800	53,825,600	52,431,000	—
601270	General Salary Adjustments	—	—	—	—	—	151,100	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	260,015	460,000	460,000	274,900	276,300	460,000	—
100	TOTAL PERSONAL SERVICES	55,697,586	61,621,300	61,621,300	46,852,600	63,633,700	64,812,800	—
612010	Travel	2,402	6,700	6,700	1,300	6,200	9,300	—
612030	Meals and Lodging	6,767	15,700	15,700	4,600	15,000	18,800	—
612050	Compensation for Personally-Owned Automobiles	60	1,400	1,400	—	900	900	—
612080	Motor Vehicle Operating Services	54	100	100	—	100	100	—
612250	Court Reporting Services	9,817	16,000	16,000	16,000	16,000	16,000	—
612260	Medical Services	457,857	606,900	606,900	560,000	570,000	574,600	—
612280	Subscriptions and Membership Dues	—	200	200	100	200	200	—
612290	Insurance Premiums	5,262,436	6,659,700	6,659,700	3,240,300	6,166,600	7,040,000	—
612330	Rental Charges	4,580	16,500	23,300	20,300	19,500	12,500	—
612360	Advertising	6,263	10,000	10,000	5,700	7,000	8,000	—
612430	Payments for Professional Services	915,593	1,100,300	1,093,500	1,078,100	1,058,800	1,112,900	—
612490	Contractual Services, N.O.C.	16,033	61,700	61,700	36,600	60,600	58,600	—
612780	Safety Repairs and Services	144,007	164,100	164,100	154,700	142,000	185,000	—
200	TOTAL CONTRACTUAL SERVICES	6,825,869	8,659,300	8,659,300	5,117,700	8,062,900	9,036,900	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,097	62,100	62,100	13,100	19,700	19,700	—
623720	Books, Maps, and Charts	—	1,000	1,000	300	1,000	—	—
623780	Safety and Medical Supplies	233,214	280,900	280,900	177,900	270,500	295,500	—

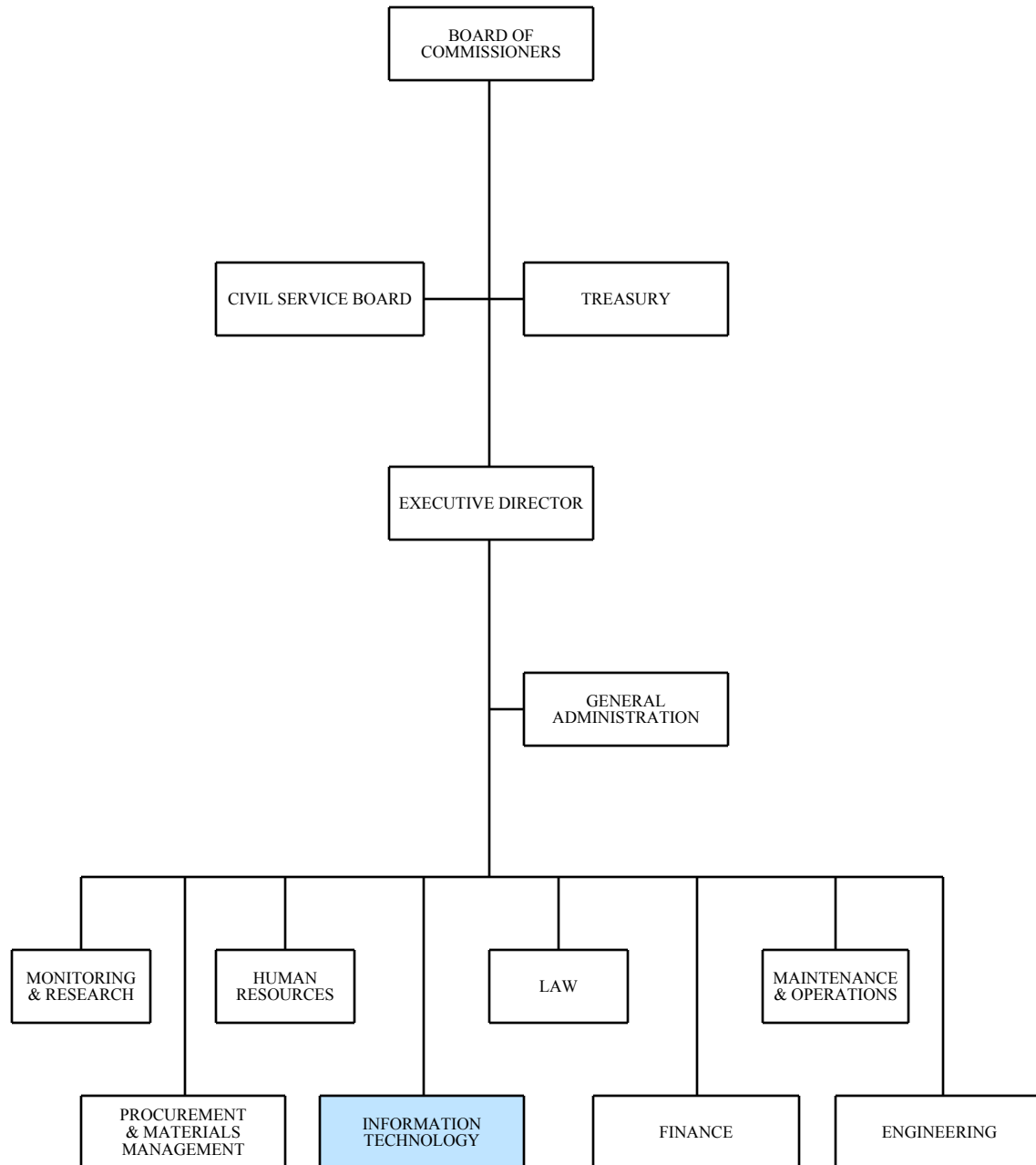
101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623990	Materials and Supplies, N.O.C.	4,693	12,000	12,000	4,400	15,000	12,000	—
300	TOTAL MATERIALS AND SUPPLIES	256,004	356,000	356,000	195,700	306,200	327,200	—
TOTAL HUMAN RESOURCES		\$ 62,779,459	\$ 70,636,600	\$ 70,636,600	\$ 52,166,000	\$ 72,002,800	\$ 74,176,900	\$ —
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				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>252</b>	<b>Executive Unit</b>					
EX10	Director of Human Resources	1	1		1	
HP20	Assistant Director of Human Resources	1	—		—	
EX06	Secretary to Officer	1	1		1	
EX16	Civil Service Board Chairman	1	1		1	
EX09	Civil Service Board Member	2	2		2	
TOTAL 252	Executive Unit	6	5	440,677	5	446,190
<b>253</b>	<b>Administration Section</b>					
HP19	Human Resources Manager #2 (New Grade HP18)	—	1		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	—	1		1	
HP16	Senior Human Resources Analyst	—	1		1	
HP14	Human Resources Analyst	—	2		2	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	—	2		2	
TOTAL 253	Administration Section	—	8	1,029,955	8	1,041,329
<b>254</b>	<b>Employee Selection Section</b>					
HP18	Human Resources Manager	1	1		1	
HP16	Senior Human Resources Analyst	2	2		2	
HP14	Human Resources Analyst	7	7		7	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	2	1		1	
TOTAL 254	Employee Selection Section	14	13	1,588,889	13	1,607,510
<b>255</b>	<b>Employee Development Section</b>					
HP19	Human Resources Manager #2 (New Grade HP18)	1	—		—	
HP18	Human Resources Manager	—	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		—	
HP11	Administrative Specialist	1	1		2	
TM01	Intern	20	—		—	
PR1025	Apprentice - Machinist Trainee	—	5		3	

Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR1027	Apprentice - Operating Engineer Trainee	6	6		6	
TR1028	Apprentice	—	2		4	
TOTAL 255	Employee Development Section	32	19	1,348,612	19	1,313,374
<b>256</b>	<b>Classification, Compensation, &amp; Benefits Section</b>					
HP20	Assistant Director of Human Resources	—	1		1	
HP18	Human Resources Manager	1	—		—	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	3	2		2	
HP13	Senior Administrative Specialist	1	—		—	
TOTAL 256	Classification, Compensation, & Benefits Section	7	5	766,582	5	760,611
<b>257</b>	<b>Risk Management Section</b>					
HP18	Risk Manager	1	1		1	
HP17	Claims Administrator #2 (New Grade HP16)	1	—		—	
HP16	Claims Administrator	—	1		1	
HP16	Emergency Planning Program Coordinator	1	1		1	
HP16	Senior Risk Analyst	1	1		1	
HP14	Budget & Management Analyst	1	—		—	
HP14	Risk Analyst	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 257	Risk Management Section	6	6	714,625	6	741,183
<b>258</b>	<b>Employee Relations Section</b>					
HP18	Human Resources Manager	1	1		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	—		—	
HP16	Senior Human Resources Analyst	2	1		1	
HP14	Human Resources Analyst	3	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	—		—	
HP11	Administrative Specialist #1	1	—		—	
TOTAL 258	Employee Relations Section	10	5	638,903	5	662,570
<b>259</b>	<b>Safety Section</b>					
HP18	Safety Manager	1	1		1	



Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP16	Senior Safety Specialist	4	4		4	
HP14	Safety Specialist	9	9		9	
HP14	Safety Specialist #1	1	1		—	
HP11	Administrative Specialist	1	1		1	
TOTAL 259	Safety Section	16	16	1,783,370	15	1,729,358
TOTAL	Human Resources	91	77	8,311,613	76	8,302,125
NOTES: 1. In 2025, following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur. 2. Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						



**Metropolitan Water Reclamation District of Greater Chicago**

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Information Technology Department

The Information Technology Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

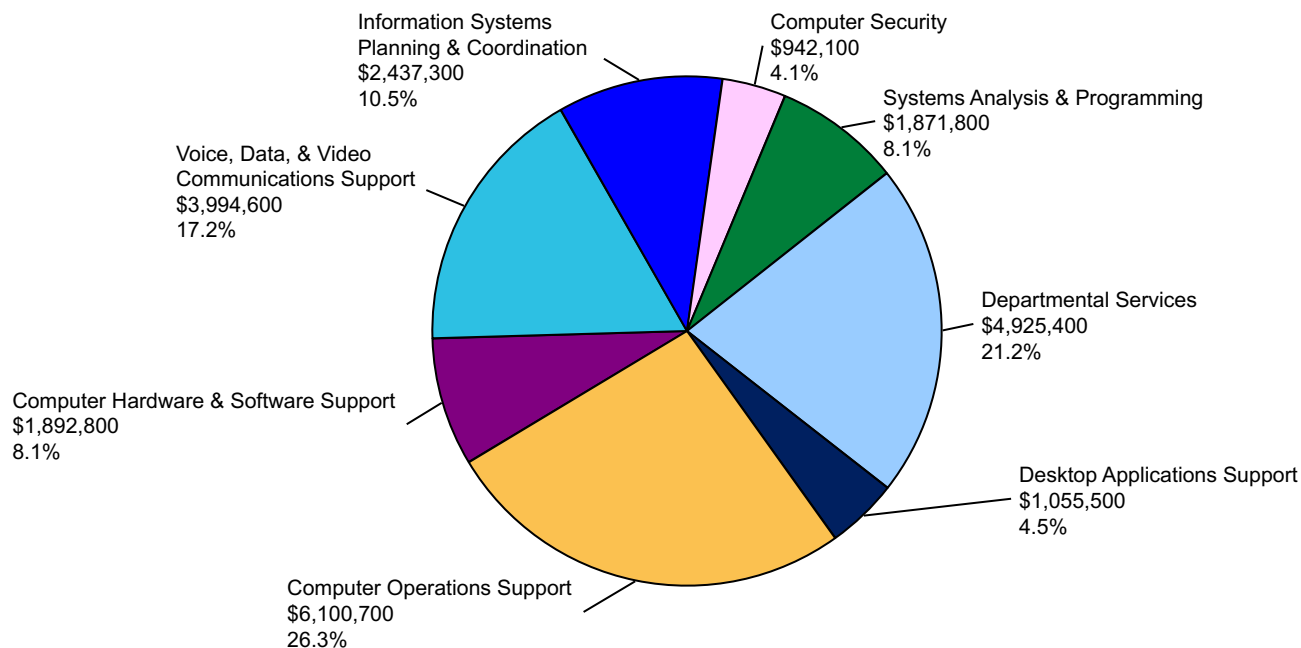
Respectfully submitted,



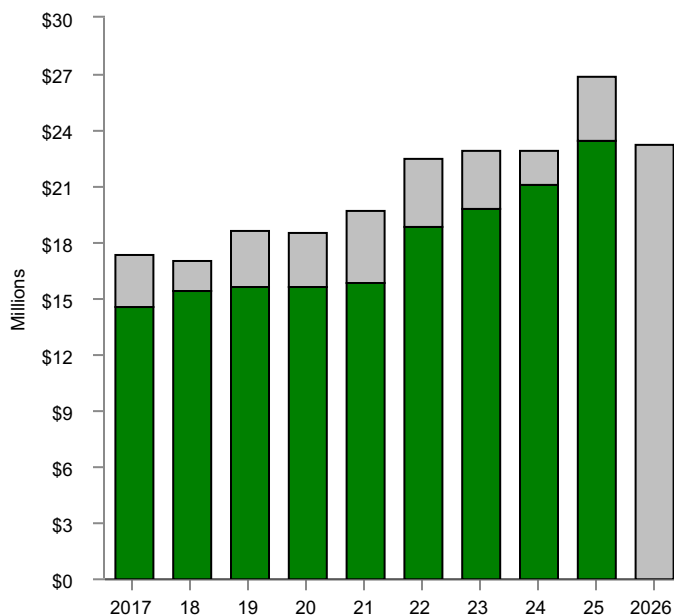
Sean T. Kelly  
Director of Information Technology

## INFORMATION TECHNOLOGY PROGRAMS

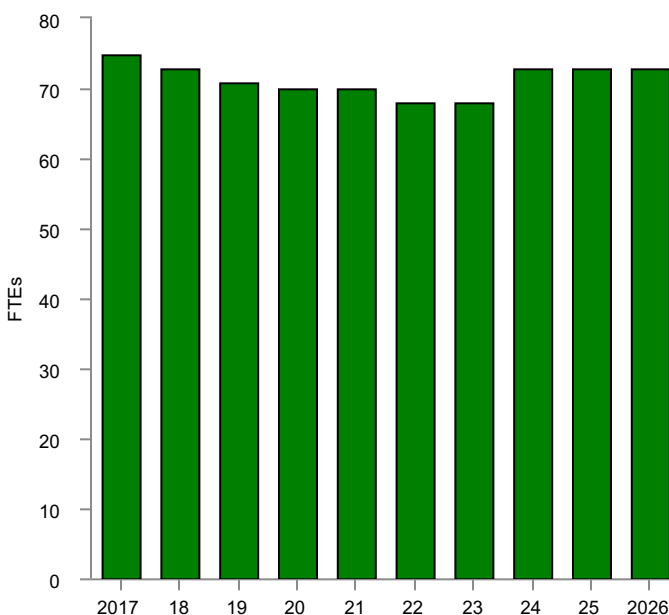
2026	\$23,220,200
2025	\$26,904,700
Decrease	(\$3,684,500)



### APPROPRIATIONS & EXPENDITURES



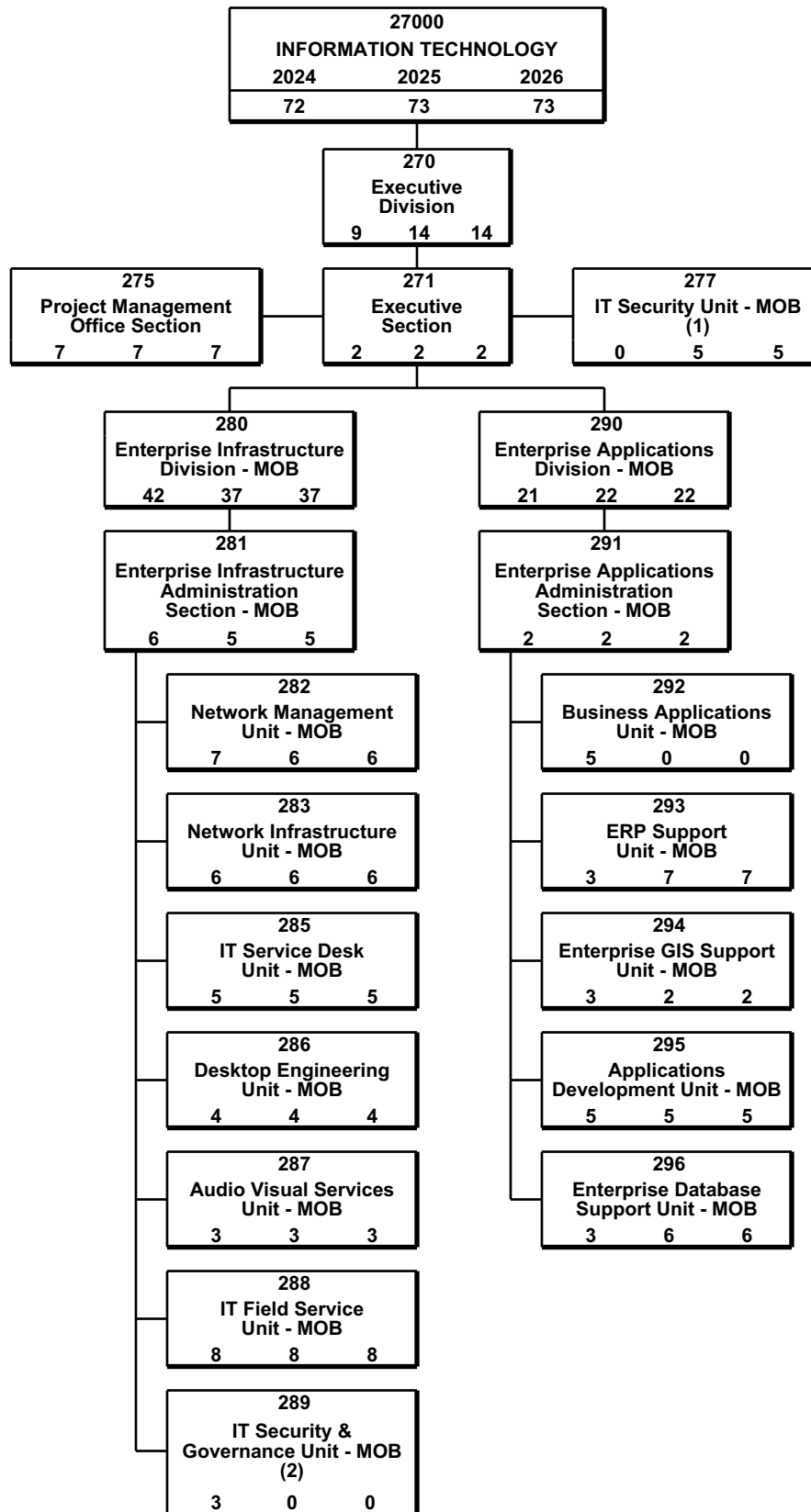
### BUDGETED FTE POSITIONS



2025 Expenditures are estimated	
<span style="display:inline-block; width:15px; height:15px; background-color:blue; border:1px solid black;"></span> EXPENDITURES	<span style="display:inline-block; width:15px; height:15px; background-color:lightgray; border:1px solid black;"></span> APPROPRIATIONS
<b>2019</b> - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund. <b>2022</b> - Increase is due to the replacement of the Storage Area Network system. <b>2025</b> - Increase in both budget and estimated expenditures is due to project schedules to modernize telemetry service.	

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

# INFORMATION TECHNOLOGY



(1) Effective 01/01/25, Section 277, IT Security Unit - MOB, was added.

(2) Effective 01/01/25, three positions in Unit 289 were transferred to Unit 277.

## 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 2025 Major Accomplishments

- Implemented new Administrative Procedures 4.11.0 and 4.11.1: Acceptable Use of IT Resources and Computer Security Agreement;
- Completed the substantial implementation and deployment of Enterprise Budget Replacement in coordination with the Project Management Office and General Administration Budget Office;
- Updated and rolled out the new Access Control Electronic Badging System and Time Clock Biometric scanning;
- Continued the Digital Transformation of existing District platforms to add flexibility and convenience:
  - Job Transfer App;
  - Paycheck Stub.
- Upgraded the Geographic Information System /Combined Sewer Overflow alert system to a modern alerting system using the existing RAVE emergency alert platform. This system is also currently used by the City of Chicago Emergency Management;
- Phased out the use of Citrix Virtual Apps and Desktop and transitioned to Azure Virtual Desktop for remote access to ensure a more seamless user experience, a smaller management footprint, and cost savings;
- Held the District-Wide Artificial Intelligence in Water Event and began roll-out of Microsoft Co-Pilot;
- Continued the transition from legacy copper to fiber and wireless in areas where fiber cannot be deployed with expected completion in the first quarter of 2026;
- Initiated the Enterprise Resource Planning system assessment with the goal of upgrading or replacing the current SAP platform;
- Completed the Laboratory Information Management System assessment with the goal of upgrading from the current platform;
- Completed the implementation of a streamlined Telecom Billing Management System to increase efficiency in AT&T invoice processing and improve access to historical data and trend analysis;
- Completed the installation and integration of next generation Enterprise Firewall hardware to provide enhanced security against modern threats via new features such as deep packet inspection, advanced malware protection, and intrusion prevention systems;
- Established an internal "Information Technology Innovation Hub" that explores practical uses of emerging technologies that reduce cost and enhance process and workflow efficiencies. Prototypes include:
  - Rain Barrel Education Dashboard;
  - Digital Police Visitor Record Form;
  - IT Technology Learning Initiatives;
  - Leveraging Artificial Intelligence tools.
- Completed the rollout of the Mobile-First device strategy, which has incorporated laptop deployments as the standard for staff computing devices. This initiative allows for enterprise flexibility and has been integrated into the District's ongoing hardware lifecycle plan.

### 2026 Appropriation and Position Summary

The 2026 appropriation for the ITD is \$23,220,200, a decrease of \$3,684,500, or 13.7 percent, from 2025. The staffing level remains unchanged at 73 positions.

### 2026 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 ITD will expand its Cybersecurity team in an effort to better serve the District. In addition to internal staff, the ITD will leverage third-party Information Technology consulting and managed services from the Cybersecurity and Infrastructure Security Agency and other resources to form a complete security focused strategy. Some initial efforts include:
  - Secure Enterprise Self Password Reset Implementation;
  - Facilitating annual security tabletop exercises and Disaster Recovery/Business Continuity Testing for selected systems;
  - Multi-Factor Authentication Enhancements;
  - Updated Incident Response and Enterprise Vulnerability Scanning.

**Pursue process and system improvements**

- In collaboration with the Monitoring and Research department, the ITD will begin the implementation of an upgraded Laboratory Information Management System which streamlines processes to ensure continued data quality and increased productivity. The goal is to implement a system that is adaptable to the use of mobile devices, which will enable electronic chain of custody for future samples and reduce the use of paper. The upgraded system will also provide for traceability of reagents to mitigate errors;
- The ITD will continue the integration of information technology operations and project efforts to move the District from manual, paper-based processes to online and automated digitalized workflow processes. This Digital Transformation entails leveraging in-house tools and platforms as appropriate prior to exploring external solutions. The program will initially focus on smaller, yet impactful, workflow processes and incorporate larger digital initiatives in subsequent years as the foundation for the program is established;
- In collaboration with various departments, the ITD will begin the assessment phase of determining whether the current Enterprise Resource Planning (ERP) system should be upgraded or replaced with a new system. This assessment will take an objective and agnostic look at the current ERP and related systems and processes, that is documented and clearly communicated to key stakeholders. The goal is to make an informed decision on the best ERP solution for the District's current and future use cases and the most appropriate implementation partner for the following four years. The assessment should conclude in 2026, with implementation considerations to start in 2027.

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

**27000 INFORMATION TECHNOLOGY****OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COMPUTER HARDWARE AND SOFTWARE SUPPORT: The Information Technology Department (ITD) provides maintenance and operations of all hardware, including SAP servers, storage area networks/ thin client central computer hardware, and software for nine major locations.		\$ 1,892,800	8.1 %
2. VOICE, DATA, AND VIDEO COMMUNICATIONS SUPPORT: The Enterprise Infrastructure Division maintains the District's wide area network as well as the Main Office Building Complex local area networks. Staff is responsible for planning, installing, and maintaining voice, data, and video communication systems for the entire District.		\$ 3,994,600	17.2 %
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.		\$ 2,437,300	10.5 %
4. SYSTEMS ANALYSIS AND PROGRAMMING: The Enterprise Applications Division is responsible for the system management of the Enterprise Financial System applications, which include ongoing database maintenance, system configuration, and enhancement using Advanced Business Application Programming techniques. Internet/intranet services will continue to expand to meet the District's needs.		\$ 1,871,800	8.1 %
5. COMPUTER OPERATIONS SUPPORT: The ITD operates one on-site computer room and one co-location data center which together house the District's systems, storage area networks, network servers, and ancillary equipment.		\$ 6,100,700	26.3 %
6. DEPARTMENTAL SERVICES: The ITD provides direct consulting, planning, and maintenance assistance to all departments as well as the administration of storage area networks/thin clients and necessary network components. Additional services include support of department-specific software such as the Laboratory Information Management System, Maintenance Management System, and the internet-based Publicly Owned Treatment Works Administration and Compliance System, along with Treasury Section and real estate applications.		\$ 4,925,400	21.2 %
7. COMPUTER SECURITY: The ITD ensures security of all District information systems, disaster recovery system, and data, by monitoring and enforcing compliance with software licensing agreements, District security directives, and the disaster recovery plan. Staff is also responsible for auditing workstations to verify compliance.		\$ 942,100	4.1 %
8. DESKTOP APPLICATIONS SUPPORT: The assigned staff will continue to provide applications and technical support to approximately 1,956 computer system users.		\$ 1,055,500	4.5 %
Totals		\$ 23,220,200	100.0 %



**27000 INFORMATION TECHNOLOGY****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7381	Systems Analysis and Programming	\$ 1,478,171	2026 13	\$ 1,871,800	\$ 84,100	4.7	
			2025 13	\$ 1,787,700			
7382	Desktop Applications Support	\$ 975,569	2026 6	\$ 1,055,500	\$ 74,800	7.6	
			2025 6	\$ 980,700			
7383	Voice, Data, and Video Communications Support	\$ 5,645,823	2026 10	\$ 3,994,600	\$(3,715,300)	(48.2)	a)
			2025 10	\$ 7,709,900			
7384	Central Computer Hardware and Proprietary Software Support	\$ 1,737,843	2026 8	\$ 1,892,800	\$ 8,000	0.4	
			2025 8	\$ 1,884,800			
7385	Computer Operations, Maintenance, and Support	\$ 5,193,019	2026 8	\$ 6,100,700	\$ (486,800)	(7.4)	b)
			2025 8	\$ 6,587,500			
7387	Computer Security	\$ 593,190	2026 5	\$ 942,100	\$ 56,800	6.4	
			2025 5	\$ 885,300			
7388	Information Systems Planning	\$ 952,658	2026 6	\$ 1,600,400	\$ 103,000	6.9	
			2025 6	\$ 1,497,400			
7389	Information Systems Coordination	\$ 562,818	2026 4	\$ 836,900	\$ (94,400)	(10.1)	
			2025 4	\$ 931,300			
7800	Information Technology Services	\$ 3,830,210	2026 13	\$ 4,925,400	\$ 285,300	6.1	c)
			2025 13	\$ 4,640,100			
7604	Social Security and Medicare Contributions	\$ 113,365	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$21,082,666	2026 73	\$23,220,200	\$(3,684,500)	(13.7)%	
			2025 73	\$26,904,700			
<p>a) Decrease is due to the completion of the AT&amp;T Telemetry upgrade project which will end the use of existing legacy copper based telemetry services as they are transitioned to modern fiber based AT&amp;T Switched Ethernet services (\$3,790,500), offset by the reallocation of salaries to more accurately reflect current activities (\$69,900).</p> <p>b) Decrease is due to the completed installation of Replacement Backbone Switches and Routers (\$335,000) and the reduced need for Microsoft Azure services (\$115,900), Fire Eye Maintenance (\$110,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$87,500) and Citrix User license maintenance (\$77,000), offset by the increased demand for Microsoft Enterprise License support (\$100,000), SAP Consulting services (\$50,000), 3Par Enterprise Storage Area Network system storage maintenance (\$50,000), and Cisco Routers/Switches Maintenance (\$40,000).</p> <p>c) Increase is due implementation of Laboratory Information Management System (\$100,000) and the increased need for Interdepartmental software requests (\$93,500), social media management software (\$25,000), Workforce software maintenance (\$20,000), AutoCAD software maintenance (\$18,000), iPACS maintenance (\$16,300), Learning and Performance management platform maintenance (\$16,300), Bluebeam software maintenance (\$16,000) and the reallocation of salaries to more accurately reflect current activities (\$64,700), offset by the reduced need for additional Microsoft software licenses (\$125,000).</p>							

**27000 INFORMATION TECHNOLOGY****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7380	Information Technology and Telecommunications					
7381	Systems Analysis and Programming	Application Modules Supported	150	150	170	
		Cost	\$ 1,478,171	\$ 1,787,700	\$ 1,871,800	
		Cost/Module	\$ 9,854.47	\$ 11,918.00	\$ 11,010.59	
7382	Desktop Applications Support	# of Service Calls	8,969	8,200	9,000	
		Cost	\$ 975,569	\$ 980,700	\$ 1,055,500	
		Cost/Service Call	\$ 108.77	\$ 119.60	\$ 117.28	
7383	Voice, Data, and Video Communications Support	Cost	\$ 5,645,823	\$ 7,709,900	\$ 3,994,600	a)
7384	Central Computer Hardware and Proprietary Software Support	Cost	\$ 1,737,843	\$ 1,884,800	\$ 1,892,800	
7385	Computer Operations, Maintenance, and Support	Cost	\$ 5,193,019	\$ 6,587,500	\$ 6,100,700	b)
7387	Computer Security	Cost	\$ 593,190	\$ 885,300	\$ 942,100	
7388	Information Systems Planning	Cost	\$ 952,658	\$ 1,497,400	\$ 1,600,400	
7389	Information Systems Coordination	Cost	\$ 562,818	\$ 931,300	\$ 836,900	
7800	Information Technology Services	# of Users	1,931	1,952	1,956	
		Cost	\$ 3,830,210	\$ 4,640,100	\$ 4,925,400	c)
		Cost/User	\$ 1,983.54	\$ 2,377.10	\$ 2,518.10	
7604	Social Security and Medicare Contributions	Cost	\$ 113,365	\$ —	\$ —	
		Totals	\$ 21,082,666	\$ 26,904,700	\$ 23,220,200	
<p>a) Decrease is due to the completion of the AT&amp;T Telemetry upgrade project which will end the use of existing legacy copper based telemetry services as they are transitioned to modern fiber based AT&amp;T Switched Ethernet services (\$3,790,500), offset by the reallocation of salaries to more accurately reflect current activities (\$69,900).</p> <p>b) Decrease is due to the completed installation of Replacement Backbone Switches and Routers (\$335,000) and the reduced need for Microsoft Azure services (\$115,900), Fire Eye Maintenance (\$110,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$87,500) and Citrix User license maintenance (\$77,000), offset by the increased demand for Microsoft Enterprise License support (\$100,000), SAP Consulting services (\$50,000), 3Par Enterprise Storage Area Network system storage maintenance (\$50,000), and Cisco Routers/Switches Maintenance (\$40,000).</p> <p>c) Increase is due implementation of Laboratory Information Management System (\$100,000) and the increased need for Interdepartmental software requests (\$93,500), social media management software (\$25,000), Workforce software maintenance (\$20,000), AutoCAD software maintenance (\$18,000), iPACS maintenance (\$16,300), Learning and Performance management platform maintenance (\$16,300), Bluebeam software maintenance (\$16,000) and the reallocation of salaries to more accurately reflect current activities (\$64,700), offset by the reduced need for additional Microsoft software licenses (\$125,000).</p>						

101 27000	Fund: Corporate Department: Information Technology	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 8,312,640	\$ 9,820,000	\$ 9,820,000	\$ 6,764,700	\$ 9,211,900	\$ 10,316,500	\$ —
601050	Compensation Plan Adjustments	—	—	89,600	10,500	73,900	77,900	—
601060	Compensation for Paid Overtime	53,494	261,200	171,600	34,100	48,600	50,000	—
601070	Social Security and Medicare Contributions	113,365	143,700	143,700	99,900	134,300	146,900	—
601100	Tuition and Training Payments	18,993	36,800	36,800	26,100	34,800	44,300	—
601270	General Salary Adjustments	—	—	—	—	—	206,000	—
100	TOTAL PERSONAL SERVICES	8,498,491	10,261,700	10,261,700	6,935,300	9,503,500	10,841,600	—
612010	Travel	1,505	3,000	2,300	1,500	1,700	2,500	—
612030	Meals and Lodging	3,533	3,000	3,500	1,500	2,800	3,000	—
612040	Postage, Freight, and Delivery Charges	655	1,500	1,500	1,500	800	1,500	—
612050	Compensation for Personally- Owned Automobiles	649	700	1,400	800	1,100	1,000	—
612210	Communication Services	4,099,929	7,014,000	6,152,500	5,211,300	3,610,500	2,362,000	—
612330	Rental Charges	186,129	165,500	168,400	168,300	165,500	168,400	—
612430	Payments for Professional Services	596,760	1,279,000	1,276,100	1,053,100	1,069,000	1,193,000	—
612490	Contractual Services, N.O.C.	9,250	10,000	9,500	—	8,700	10,000	—
612810	Computer Equipment Maintenance	130,403	503,500	503,500	471,000	501,000	553,500	—
612820	Computer Software Maintenance	5,781,804	6,171,100	6,171,100	5,173,100	6,022,200	6,374,400	—
612840	Communications Equipment Maintenance (Includes Software)	796,785	1,000,700	1,000,700	933,600	1,530,800	843,200	—
200	TOTAL CONTRACTUAL SERVICES	11,607,402	16,152,000	15,290,500	13,015,700	12,914,100	11,512,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	894	10,300	10,300	2,100	6,500	3,000	—
623800	Computer Software	78,103	125,800	250,800	230,600	217,000	245,500	—
623810	Computer Supplies	487,902	636,400	511,400	428,200	391,000	574,600	—
623850	Communications Supplies	115,588	—	—	—	—	—	—
300	TOTAL MATERIALS AND SUPPLIES	682,487	772,500	772,500	660,900	614,500	823,100	—
634810	Computer Equipment	161,665	245,000	156,000	156,000	156,000	25,000	—
634820	Computer Software	—	—	89,000	—	—	18,000	—

101 27000	Fund: Corporate Department: Information Technology	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634840	Communications Equipment (Includes Software)	132,623	335,000	335,000	327,000	297,800	—	—
400	TOTAL MACHINERY AND EQUIPMENT	294,288	580,000	580,000	483,000	453,800	43,000	—
TOTAL INFORMATION TECHNOLOGY		\$ 21,082,668	\$ 27,766,200	\$ 26,904,700	\$ 21,094,900	\$ 23,485,900	\$ 23,220,200	\$ —
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.								

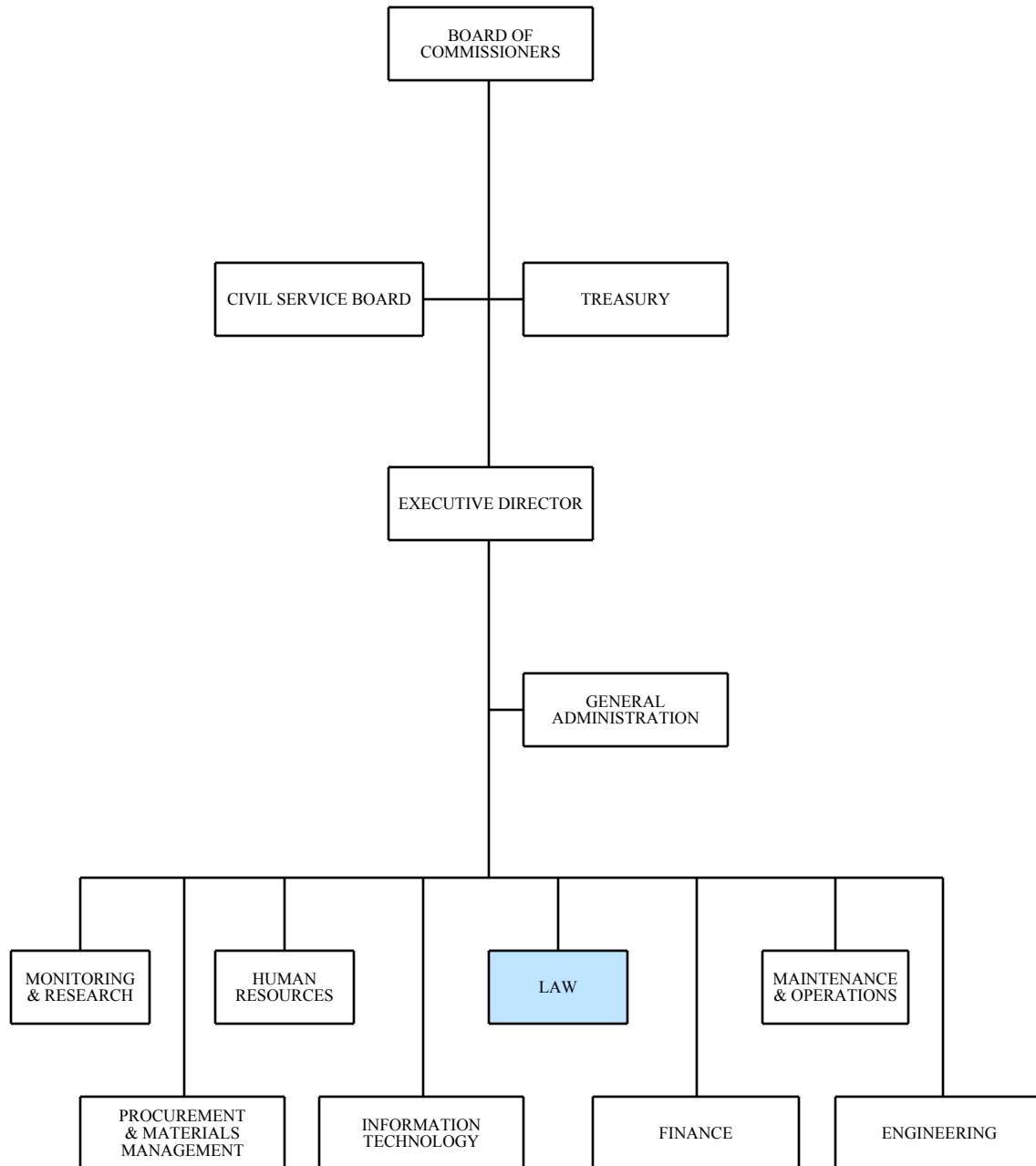
Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>270</b>	<b>Executive Division</b>					
<b>271</b>	<b>Executive Section</b>					
EX17	Director of Information Technology	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 271	Executive Section	2	2	409,714	2	409,715
<b>275</b>	<b>Project Management Office Section</b>					
HP19	Project Management Office Manager	1	1		1	
HP18	Senior Project Manager	1	1		1	
HP16	Applications Administrator #2 (Project Manager)	1	1		1	
HP16	Project Manager	2	2		2	
HP14	Business Analyst	2	2		2	
TOTAL 275	Project Management Office Section	7	7	903,463	7	935,305
<b>277</b>	<b>IT Security Unit</b>					
HP19	Information Technology Manager	—	1		1	
HP18	Senior IT Security Administrator	—	1		1	
HP18	Senior IT Security Administrator #2 (IT Security Administrator) (New Grade HP16)	—	1		1	
HP16	IT Security Administrator	—	1		1	
HP14	IT Security Analyst	—	1		1	
TOTAL 277	IT Security Unit	—	5	750,296	5	795,701
TOTAL 270	Executive Division	9	14	2,063,473	14	2,140,720
<b>280</b>	<b>Enterprise Infrastructure Division - MOB</b>					
<b>281</b>	<b>Enterprise Infrastructure Administration Section - MOB</b>					
HP20	Assistant Director of Information Technology	2	1		1	
HP19	Information Technology Manager	3	2		2	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 281	Enterprise Infrastructure Administration Section - MOB	6	5	726,655	5	800,045

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>282</b>	<b>Network Management Unit - MOB</b>					
HP18	Senior Systems Administrator	1	1		1	
HP17	Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16)	2	2		1	
HP17	Senior Systems Programmer #2 (Systems Administrator) (New Grade HP16)	1	1		1	
HP16	Systems Administrator	2	2		3	
HP14	IT Security Analyst	1	—		—	
TOTAL 282	Network Management Unit - MOB	7	6	951,612	6	910,815
<b>283</b>	<b>Network Infrastructure Unit - MOB</b>					
HP18	Senior Network Engineer	1	1		1	
HP16	Network Engineer	3	3		3	
HP14	Network Analyst	2	2		2	
TOTAL 283	Network Infrastructure Unit - MOB	6	6	857,108	6	869,404
<b>285</b>	<b>IT Service Desk Unit - MOB</b>					
HP15	IT Support Coordinator	1	1		1	
HP12	Systems Support Specialist II #2 (IT Support Analyst I) (New Grade HP11)	1	1		—	
HP11	IT Support Analyst I	3	3		4	
TOTAL 285	IT Service Desk Unit - MOB	5	5	453,328	5	419,979
<b>286</b>	<b>Desktop Engineering Unit - MOB</b>					
HP18	Senior Desktop Engineer	1	1		—	
HP18	Senior Systems Administrator	—	—		1	
HP17	Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16)	2	2		2	
HP16	Desktop Engineer	1	1		—	
HP16	Desktop Engineer #2 (Systems Administrator) (New Grade HP16)	—	—		1	
TOTAL 286	Desktop Engineering Unit - MOB	4	4	670,694	4	634,009
<b>287</b>	<b>Audio Visual Services Unit - MOB</b>					
HP16	A/V Administrator	2	2		2	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP14	A/V Analyst	1	1		1	
TOTAL 287	Audio Visual Services Unit - MOB	3	3	399,309	3	405,745
<b>288</b>	<b>IT Field Service Unit - MOB</b>					
HP18	Senior Computer Systems Administrator #2 (IT Support Coordinator) (New Grade HP15)	1	1		1	
HP15	Computer Systems Coordinator #2 (IT Support Analyst II) (New Grade HP13)	1	1		1	
HP13	IT Support Analyst II	6	6		6	
TOTAL 288	IT Field Service Unit - MOB	8	8	876,991	8	894,132
<b>289</b>	<b>IT Security &amp; Governance Unit - MOB</b>					
HP18	Senior IT Security Administrator	1	—		—	
HP18	Senior IT Security Administrator #1	1	—		—	
HP16	IT Security Administrator	1	—		—	
TOTAL 289	IT Security & Governance Unit - MOB	3	—	—	—	—
TOTAL 280	Enterprise Infrastructure Division - MOB	42	37	4,935,696	37	4,934,129
<b>290</b>	<b>Enterprise Applications Division - MOB</b>					
<b>291</b>	<b>Enterprise Applications Administration Section - MOB</b>					
HP20	Assistant Director of Information Technology	—	1		1	
HP19	Information Technology Manager	1	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 291	Enterprise Applications Administration Section - MOB	2	2	363,111	2	373,199
<b>292</b>	<b>Business Applications Unit - MOB</b>					
HP18	Senior Applications Administrator	1	—		—	
HP17	Webmaster #1	1	—		—	
HP16	Applications Administrator	2	—		—	
HP14	Applications Analyst	1	—		—	
TOTAL 292	Business Applications Unit - MOB	5	—	—	—	—
<b>293</b>	<b>ERP Support Unit - MOB</b>					
HP18	Senior Applications Administrator	—	1		1	
HP17	Senior Systems Programmer #1	2	2		—	
HP17	Senior Systems Programmer #2 (Applications Administrator) (New Grade HP16)	—	—		2	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Webmaster #1	—	1		—	
HP17	Webmaster #2 (Applications Administrator) (New Grade HP16)	—	—		1	
HP16	Applications Administrator	1	1		1	
HP14	Applications Analyst	—	2		2	
TOTAL 293	ERP Support Unit - MOB	3	7	964,308	7	1,009,018
<b>294</b>	<b>Enterprise GIS Support Unit - MOB</b>					
HP18	Senior Applications Administrator	1	1		1	
HP16	Applications Administrator	1	1		1	
HP14	Applications Analyst	1	—		—	
TOTAL 294	Enterprise GIS Support Unit - MOB	3	2	330,419	2	336,855
<b>295</b>	<b>Applications Development Unit - MOB</b>					
HP18	Senior Applications Developer	1	1		1	
HP16	Applications Administrator	—	—		1	
HP16	Applications Administrator #2 (GIS Analyst) (New Grade HP14)	1	1		—	
HP16	Applications Developer	1	1		1	
HP14	Applications Analyst	2	2		2	
TOTAL 295	Applications Development Unit - MOB	5	5	675,378	5	646,648
<b>296</b>	<b>Enterprise Database Support Unit - MOB</b>					
HP18	Senior Database Administrator	1	1		1	
HP16	Applications Administrator	—	2		2	
HP16	Database Administrator	2	2		2	
HP14	Applications Analyst	—	1		1	
TOTAL 296	Enterprise Database Support Unit - MOB	3	6	791,743	6	779,684
TOTAL 290	Enterprise Applications Division - MOB	21	22	3,124,960	22	3,145,405
TOTAL	Information Technology	72	73	10,124,129	73	10,220,254
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 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Law Department

The Law Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

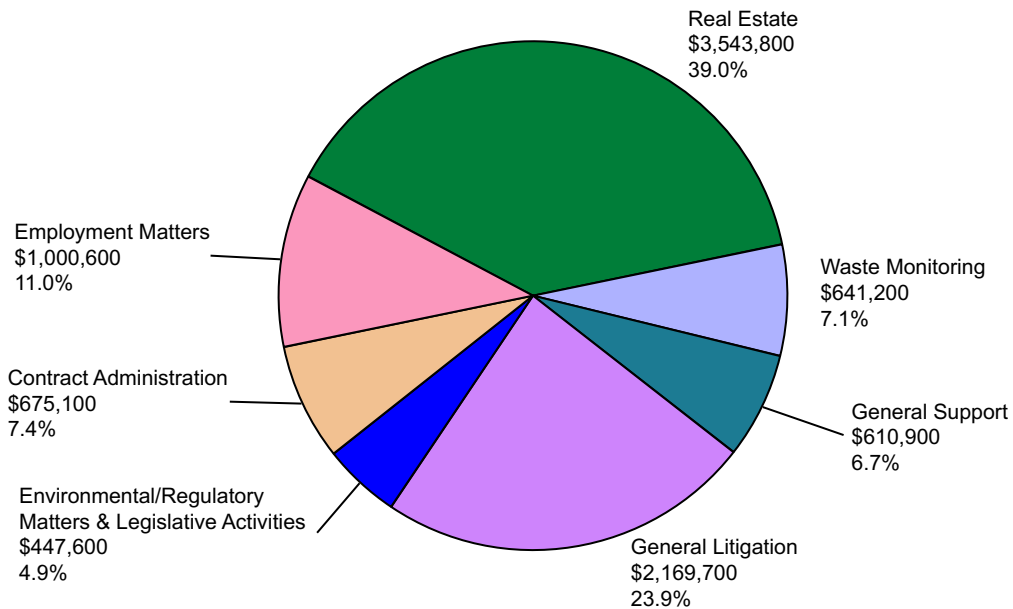
Respectfully submitted,



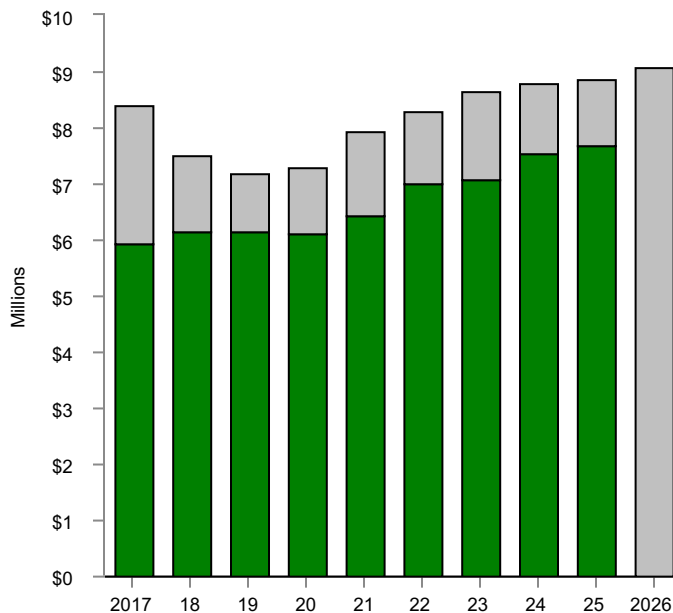
Susan T. Morakalis  
General Counsel

## LAW PROGRAMS

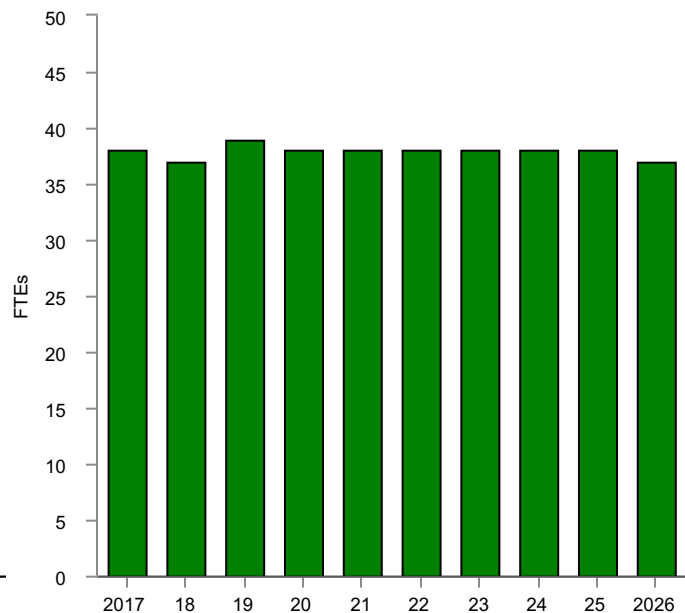
2026	\$9,088,900
2025	\$8,865,000
Increase	\$223,900



## APPROPRIATIONS & EXPENDITURES



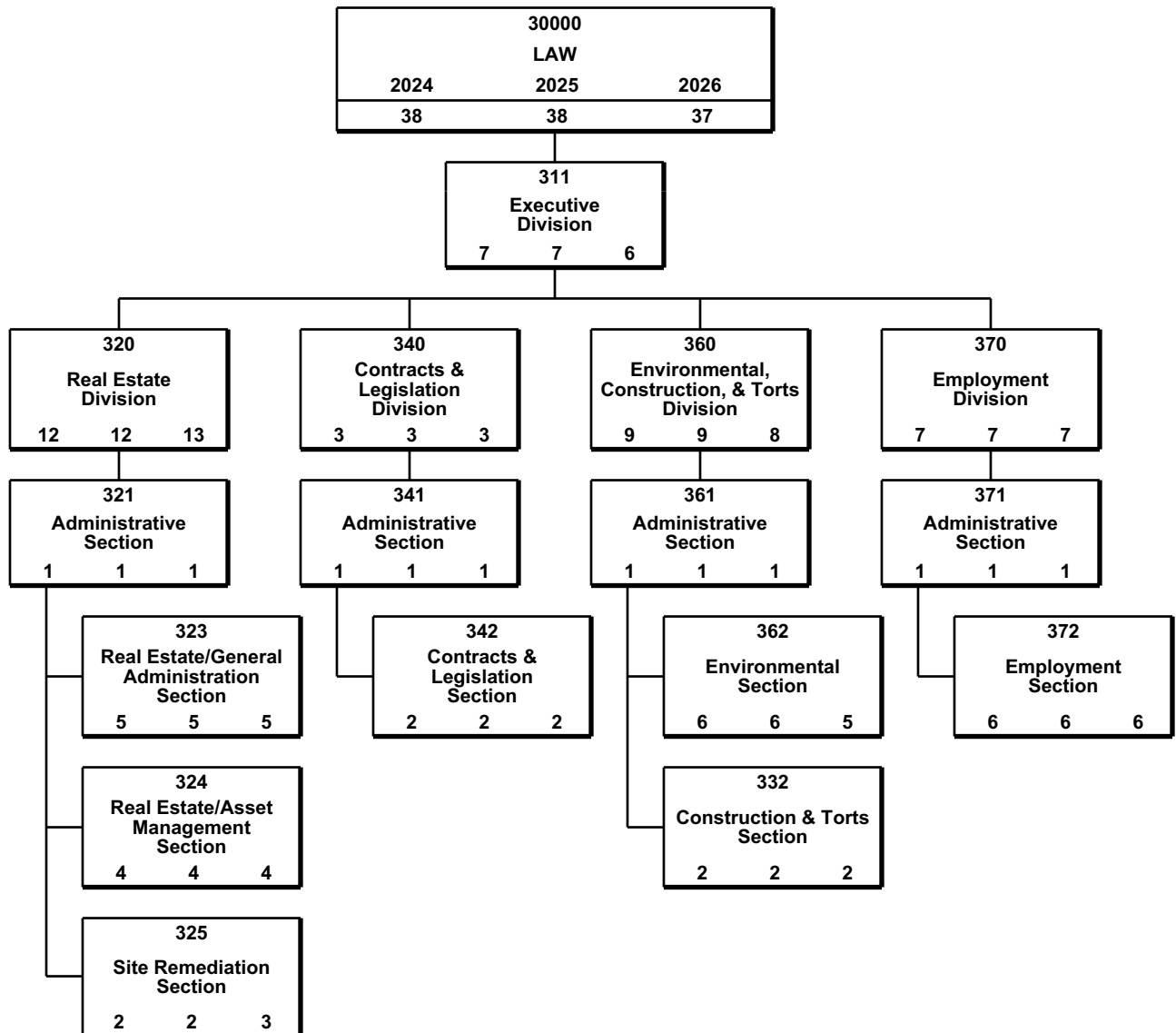
## BUDGETED FTE POSITIONS



2025 Expenditures are estimated	
<span style="display:inline-block; width:15px; height:15px; background-color:blue; border:1px solid black;"></span> EXPENDITURES	<span style="display:inline-block; width:15px; height:15px; background-color:gray; border:1px solid black;"></span> APPROPRIATIONS

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

# LAW



## LAW

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

### Departmental Summary

**The Law Department's primary responsibilities include:**

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

### Summary of 2025 Major Accomplishments

- Defeated appeal of lawsuit brought by dozens of plaintiffs seeking over \$100 million in damages for residential flooding;
- Obtained dismissal of eight-figure claim for damage to high profile Chicago building;
- Finalized intergovernmental agreements with over 30 governmental entities for stormwater projects;
- Worked with other governmental entities to facilitate public improvements that impact District property, such as sewers, outfalls, water mains, bicycle paths, park improvements, and public safety training facilities;
- Awarded the District's first floating solar lease;
- Assisted in the collection of more than \$1.5 million in unpaid amounts owed pursuant to the District's User Charge Ordinance and Sewage & Waste Control Ordinance;
- Worked collaboratively with the Monitoring & Research Department to obtain EPA approval of a comprehensive amendment to the Sewage & Waste Control Ordinance;
- Obtained favorable outcomes on employment matters before the Civil Service Board and the Illinois Department of Human Rights;
- Processed approximately 350 Freedom of Information Act requests as of September 15, 2025;
- Obtained passage of three public acts amending the MWRD Act to increase the amount of bonds, notes or other indebtedness that the Board of Commissioners can authorize from \$150,000,000 to \$250,000,000, to add the position of Deputy Executive Director and make a technical change in the title of Board of Commissioners "secretaries" to "aides" and to allow the industrial reuse of water from publicly owned treatment works in the State of Illinois.

### 2026 Appropriation and Position Summary

The 2026 appropriation for the Law Department is \$9,088,900, an increase of \$223,900, or 2.5 percent, from 2025. The staffing level has decreased from 38 to 37 positions. The decrease in position count is due to the drop of one Senior Attorney and one Administrative Specialist, offset by the addition of one Site Remediation Specialist.

### 2026 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.

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

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

#### **Pursue resource recovery opportunities to increase sustainability and recover costs**

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

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

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

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

#### Partner with local communities to significantly increase stormwater management projects

- The Environmental, Construction, & Torts Division assists in the review and negotiation of intergovernmental agreements with municipalities to establish the legal framework for regional and local stormwater management projects and flood-prone property acquisitions. Staff participates in informational meetings with local communities to explain and answer questions about the District's legal requirements for participation in green infrastructure projects;
- The Real Estate Division assists in the right-of-way acquisition for stormwater and sewer projects, including the Flood Control Project on Prairie Creek in Maine Township and Park Ridge, the Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood, and the Lyons and McCook Levee Improvements Project, 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.

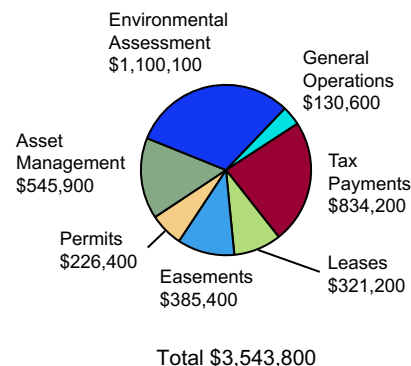
#### Standardize operations - streamline and automate internal processes

- 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. The Law Department continues its use of an electronic discovery hosting software solution to meet litigation needs. This solution allows the District to meet its legal obligations by collecting, cataloging, and sharing all documents relevant to any active litigation matters.

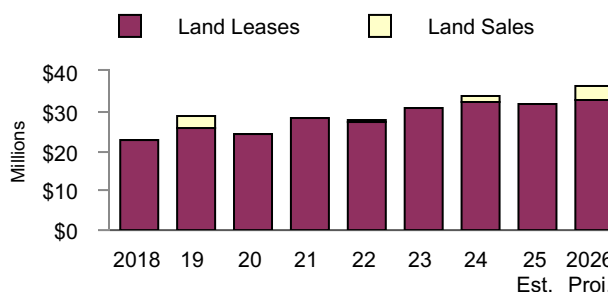
#### Maintain strong fiscal management, identify and leverage opportunities for cost reduction and cost recovery

- The District currently owns approximately 24,000 acres of land located in Cook, Will, DuPage, and Fulton Counties in Illinois, about half of which are adjacent to the 76.1 miles of navigable waterways it helps manage, including the Cal-Sag Channel, Chicago Sanitary and Ship Canal (Main Channel), and the North Shore Channel. The majority of the District's land holdings are dedicated to District use, but approximately 5,000 acres in Cook, DuPage, and Will County are leased to other parties;
- The District prioritizes public access and recreation opportunities in its leases. Approximately 80 percent of leased land is held by other governmental agencies (park districts, municipalities, and forest preserve districts) for the express purpose of enhancing public access to parks, hiking and bicycle trails, and passive recreational use along the waterways. The remaining parcels are leased to private parties for commercial and industrial use. The District requires and encourages that lessees incorporate green infrastructure into leases whenever possible, improve the aesthetics, and protect District land. The District's lease revenues are projected to increase annually over the next four years.

2026 Real Estate Program Budget



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



Land Sale Details  
 2019 - 17.2 acres sold to the IL State Toll Highway Authority  
 2022 - 4.3 acres sold to the IL State Toll Highway Authority  
 2024 - 10.7 acres sold to the City of Chicago

**30000 LAW****OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Provide prosecution, defense, and appellate services in litigation. Provide other direct legal services and counseling, as necessary, to the Board of Commissioners, the Executive Director, and the Officers of the District to further the corporate purposes and protect the interests of the District.	\$ 2,169,700	23.9 %
2.	Handle all legal environmental matters and monitor all state legislation and legislative activities.	\$ 447,600	4.9 %
3.	Provide legal services regarding employment-related matters such as civil service matters, employment discrimination law, labor relations, and labor arbitration.	\$ 1,000,600	11.0 %
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.	\$ 3,543,800	39.0 %
Through its leasing and easement activities, the Real Estate Division will generate approximately \$32.9 million in income in 2026			
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.	\$ 641,200	7.1 %
6.	Review proposed contracts, execute awarded contracts, review bond surety, and insurance matters.	\$ 675,100	7.4 %
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.	\$ 610,900	6.7 %
Totals		\$ 9,088,900	100.0 %

**30000 LAW****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4300	Stormwater Management	\$ 396,520	2026	2 \$ 394,800	\$ (30,100)	(7.1)
			2025	2 \$ 424,900		
4660	Waste Monitoring	\$ 212,686	2026	1 \$ 246,400	\$ 15,300	6.6
			2025	2 \$ 231,100		
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	\$ 556,791	2026	3 \$ 610,900	\$ 28,700	4.9
			2025	3 \$ 582,200		
7350	General Legal Matters	\$ 3,505,791	2026	19 \$ 4,293,000	\$ (8,000)	(0.2)
			2025	19 \$ 4,301,000		
7360	Real Estate Operations	\$ 2,774,773	2026	12 \$ 3,543,800	\$ 218,000	6.6
			2025	12 \$ 3,325,800		
7604	Social Security and Medicare Contributions	\$ 84,863	2026	— \$ —	\$ —	—
			2025	— \$ —		
Totals		\$ 7,531,424	2026	37 \$ 9,088,900	\$ 223,900	2.5 %
			2025	38 \$ 8,865,000		
a) Increase is due to the addition of one Site Remediation Specialist (\$128,800) and a higher anticipated cost for real estate taxes (\$52,200).						



**30000 LAW****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated
4300	Stormwater Management				
	Provide Legal Representation and Administrative Support for:				
4324	Watershed Management Ordinance Administration	Cost	\$ 58,964	\$ 64,200	\$ 68,500
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	\$ 223,470	\$ 234,600	\$ 214,600
4345	Land and Easements (Stormwater)	Cost	\$ 114,086	\$ 126,100	\$ 111,700
4660	Waste Monitoring				
	Provide Legal Representation and Administrative Support for:				
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Cases	24	18	25
		Cost	\$ 147,752	\$ 161,900	\$ 175,200
		Cost/Case	\$ 6,156.33	\$ 8,994.44	\$ 7,008.00
4666	Sewage and Waste Control Ordinance - Significant Industrial Users Minimum Regulatory Requirement Activities	Cases	3	3	4
		Cost	\$ 64,934	\$ 69,200	\$ 71,200
		Cost/Case	\$ 21,644.67	\$ 23,066.67	\$ 17,800.00
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	Cost	\$ 556,791	\$ 582,200	\$ 610,900
7350	General Legal Matters				
	Provide Prosecution and Defense Services to Protect the Interests of the District:				
7351	Legislative	Cost	\$ 155,268	\$ 160,900	\$ 169,900
7352	Financial Matters	Cost	\$ 135,359	\$ 143,400	\$ 147,400
7353	Environmental and Regulatory Matters	Cost	\$ 282,855	\$ 290,900	\$ 277,700
7354	Contract Administration	Cost	\$ 615,545	\$ 692,200	\$ 675,100
7355	Litigation	Cost	\$ 1,318,080	\$ 1,759,400	\$ 1,802,400

**30000 LAW****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
7356	Employment Matters	Cost	\$ 724,692	\$ 1,038,400	\$ 1,000,600	
7359	General Legal Services	Cost	\$ 273,992	\$ 215,800	\$ 219,900	
7360	Real Estate Operations Provide Administration of All District Land:					
7361	Real Estate Leases - Administration of Leases and Granting of Leases	Leases	191	198	193	
		Cost	\$ 287,818	\$ 309,900	\$ 321,200	
		Cost/Lease	\$ 1,506.90	\$ 1,565.15	\$ 1,664.25	
7362	Real Estate Easements - Administration of Easements and Granting of New Easements	Easements	426	426	430	
		Cost	\$ 324,349	\$ 365,800	\$ 385,400	
		Cost/Easement	\$ 761.38	\$ 858.69	\$ 896.28	
7363	Real Estate Permits - Administration of Permits and Granting of New Permits	Permits	54	50	50	
		Cost	\$ 192,661	\$ 215,300	\$ 226,400	
		Cost/Permit	\$ 3,567.80	\$ 4,306.00	\$ 4,528.00	
7367	Real Estate Asset Management - Administer Plan to Increase Revenue by Lease/Sale of Real Estate Holdings	Cost	\$ 396,265	\$ 521,800	\$ 545,900	
7368	Real Estate Environmental Assessment - Administer Activities Related to Environmental Assessment and Remediation of Real Estate Holdings	Cost	\$ 720,801	\$ 941,100	\$ 1,100,100	a)
7369	Other Real Estate Operations, Including Development of Agenda, Providing Information, Tax Litigation, and Support Services to the Board of Commissioners	Cost	\$ 142,226	\$ 189,900	\$ 130,600	b)
	Payment of Real Estate Taxes	Cost	\$ 710,653	\$ 782,000	\$ 834,200	
7604	Social Security and Medicare Contributions	Cost	\$ 84,863	\$ —	\$ —	
	Totals		\$ 7,531,424	\$ 8,865,000	\$ 9,088,900	
a) Increase is due to the addition of one Site Remediation Specialist (\$128,800). b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$67,600); offset by an increase in real estate filing fees (\$6,000).						

101 30000	Fund: Corporate Department: Law	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 6,102,944	\$ 6,454,800	\$ 6,454,800	\$ 4,592,600	\$ 6,323,400	\$ 6,633,400	\$ —
601050	Compensation Plan Adjustments	—	—	50,000	—	—	50,000	—
601060	Compensation for Paid Overtime	2,547	105,200	55,200	100	200	1,000	—
601070	Social Security and Medicare Contributions	84,863	94,800	94,800	68,600	88,600	96,100	—
601100	Tuition and Training Payments	11,564	17,200	17,200	10,600	15,000	33,500	—
601270	General Salary Adjustments	—	—	—	—	—	132,600	—
100	TOTAL PERSONAL SERVICES	6,201,919	6,672,000	6,672,000	4,671,900	6,427,200	6,946,600	—
612010	Travel	493	5,700	5,700	100	5,100	6,200	—
612030	Meals and Lodging	10,652	12,800	12,800	3,200	11,000	13,300	—
612040	Postage, Freight, and Delivery Charges	435	1,300	1,300	1,100	1,200	1,300	—
612050	Compensation for Personally-Owned Automobiles	3,505	5,100	5,100	2,400	2,700	5,100	—
612090	Reprographic Services	1,204	7,000	7,000	—	2,000	7,000	—
612250	Court Reporting Services	15,977	37,000	37,000	30,000	15,000	37,000	—
612410	Governmental Service Charges	—	500	500	—	500	500	—
612430	Payments for Professional Services	441,435	1,151,400	1,151,400	821,700	353,100	1,037,300	—
612490	Contractual Services, N.O.C.	72,626	92,400	92,400	78,400	73,600	102,600	—
612520	Waste Material Disposal Charges	55,743	78,000	78,000	58,200	73,200	78,000	—
200	TOTAL CONTRACTUAL SERVICES	602,070	1,391,200	1,391,200	995,100	537,400	1,288,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	5,186	6,600	6,600	4,000	6,100	6,600	—
623720	Books, Maps, and Charts	11,582	13,000	13,000	11,000	11,200	13,000	—
623990	Materials and Supplies, N.O.C.	14	200	200	—	200	200	—
300	TOTAL MATERIALS AND SUPPLIES	16,783	19,800	19,800	15,000	17,500	19,800	—
667130	Taxes on Real Estate	710,653	782,000	782,000	690,700	690,800	834,200	—
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,700	690,800	834,200	—
TOTAL LAW		\$ 7,531,424	\$ 8,865,000	\$ 8,865,000	\$ 6,372,700	\$ 7,672,900	\$ 9,088,900	\$ —

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.

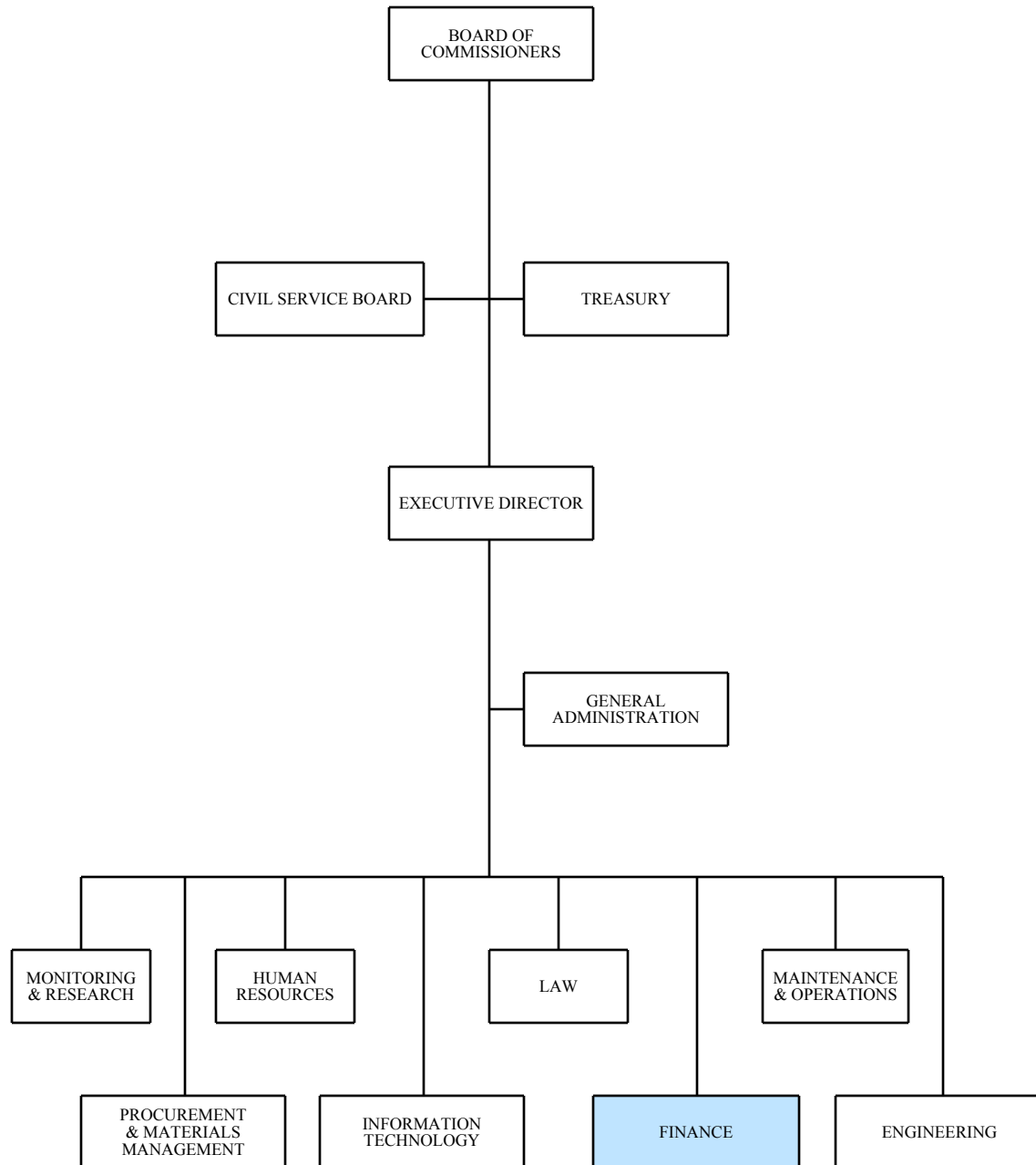
Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>311</b>	<b>Executive Office</b>					
EX12	General Counsel	1	1		1	
HP23	Deputy General Counsel	1	1		1	
HP22	Head Assistant Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP13	Legal Assistant	1	1		1	
HP13	Senior Administrative Specialist	1	—		—	
HP11	Administrative Specialist	—	1		—	
TOTAL 311	Executive Office	7	7	1,338,788	6	1,281,645
<b>320</b>	<b>Real Estate Division</b>					
<b>321</b>	<b>Administrative Section</b>					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 321	Administrative Section	1	1	246,599	1	258,074
<b>323</b>	<b>Real Estate / General Administration Section</b>					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		2	
HP15	Senior Legal Assistant	1	1		1	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 323	Real Estate / General Administration Section	5	5	752,336	5	775,182
<b>324</b>	<b>Real Estate / Asset Management Section</b>					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
HP13	Senior Administrative Specialist	2	2		2	
TOTAL 324	Real Estate / Asset Management Section	4	4	517,169	4	551,043
<b>325</b>	<b>Site Remediation Section</b>					
HP20	Engineer of Site Remediation	1	1		1	
HP17	Site Remediation Specialist	1	1		2	
TOTAL 325	Site Remediation Section	2	2	407,355	3	536,820
TOTAL 320	Real Estate Division	12	12	1,923,460	13	2,121,120

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>340</b>	<b>Contracts &amp; Legislation Division</b>					
<b>341</b>	<b>Administrative Section</b>					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 341	Administrative Section	1	1	281,023	1	281,023
<b>342</b>	<b>Contracts &amp; Legislation Section</b>					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
TOTAL 342	Contracts & Legislation Section	2	2	396,054	2	396,054
TOTAL 340	Contracts & Legislation Division	3	3	677,078	3	677,077
<b>360</b>	<b>Environmental, Construction, &amp; Torts Division</b>					
<b>361</b>	<b>Administrative Section</b>					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 361	Administrative Section	1	1	258,074	1	258,074
<b>362</b>	<b>Environmental Section</b>					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		1	
HP15	Senior Legal Assistant	1	1		1	
HP13	Legal Assistant	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 362	Environmental Section	6	6	779,443	5	654,324
<b>332</b>	<b>Construction &amp; Torts Section</b>					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
TOTAL 332	Construction & Torts Section	2	2	331,123	2	348,458
TOTAL 360	Environmental, Construction, & Torts Division	9	9	1,368,640	8	1,260,856
<b>370</b>	<b>Employment Division</b>					
<b>371</b>	<b>Administrative Section</b>					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 371	Administrative Section	1	1	281,023	1	281,023

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
372	Employment Section					
HP20	Principal Attorney	2	2		2	
HP18	Senior Attorney	3	3		3	
HP11	Administrative Specialist	1	1		1	
TOTAL 372	Employment Section	6	6	966,190	6	991,996
TOTAL 370	Employment Division	7	7	1,247,214	7	1,273,019
TOTAL	Law	38	38	6,555,180	37	6,613,717
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

**NOTE PAGE**







**Metropolitan Water Reclamation District of Greater Chicago**

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

**BOARD OF COMMISSIONERS**

Kari K. Steele  
*President*  
Patricia Theresa Flynn  
*Vice President*  
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Yumeka Brown  
Cameron Davis  
Beth McElroy Kirkwood  
Eira L. Corral Sepúlveda  
Sharon Waller

September 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Finance Department

The Finance Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

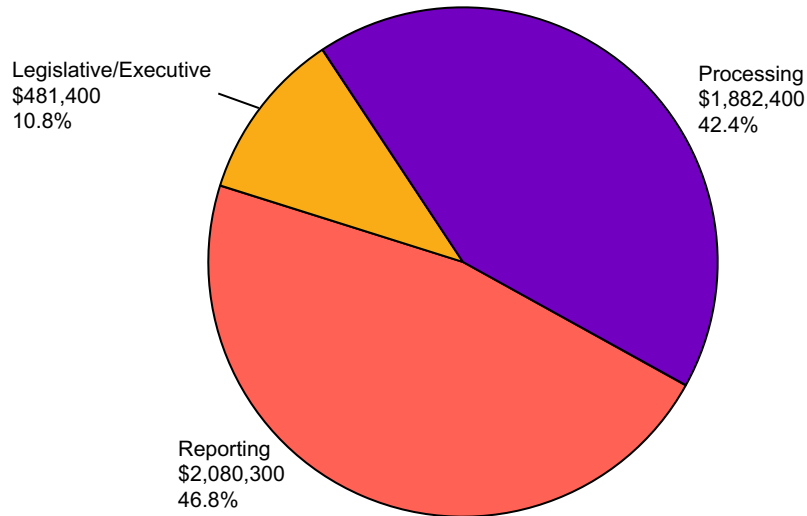
Thank you for the opportunity to present the proposed Finance Department budget for 2026.

Respectfully submitted,

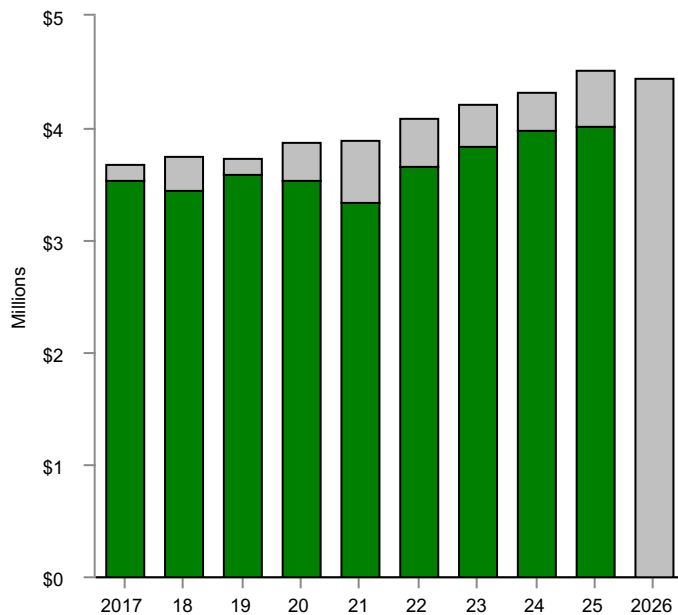
Jacqueline Torres  
Clerk/Director of Finance

## FINANCE PROGRAMS

2026	\$4,444,100
2025	\$4,526,100
Decrease	(\$82,000)



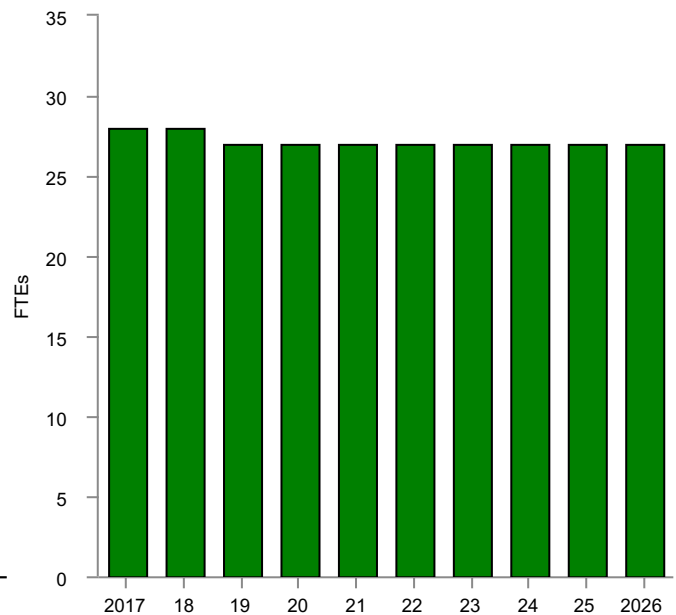
## APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated

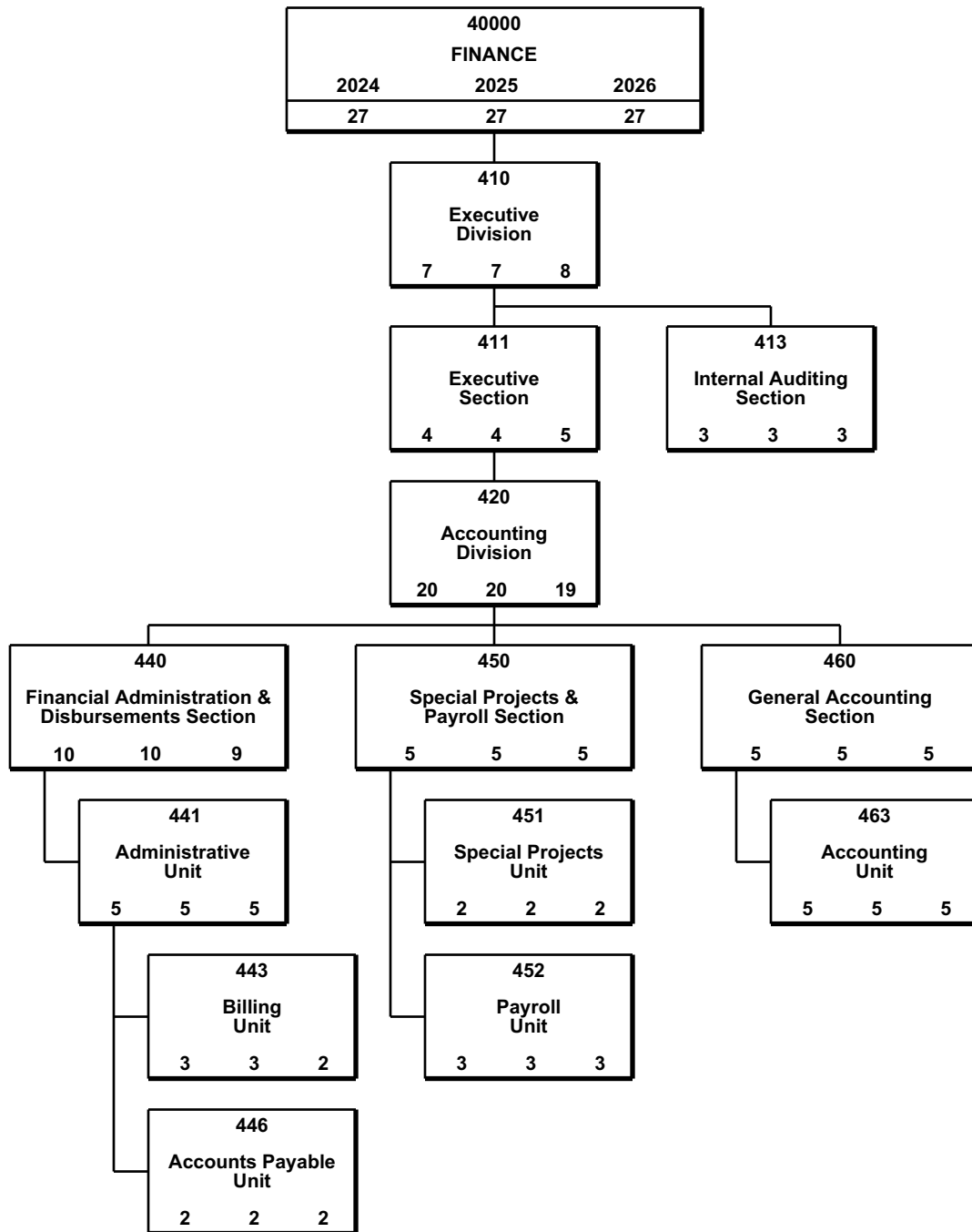
EXPENDITURES      APPROPRIATIONS

## BUDGETED FTE POSITIONS



**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 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 2025 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 2024 Annual Comprehensive Financial Report for the 50th consecutive year;
- Implemented GASB Statements 102, Certain Risk Disclosure;
- Updated Finance Administrative Procedures to reflect current operations;
- In the SAP ERP system:
  - automated holdbacks and liens contract withholdings postings to streamline processing and eliminate multiple manual steps and potential for error;
  - improved electronic payments configuration that now allows ACH remittances to be sent to multiple e-mail addresses meeting the evolving needs of our vendors;
  - developed real-time alert feature for employee payroll bank information changes, reducing fraud risk;
  - automated the reporting requirements for the new employee 401(a) Retirement Plan account in partnership with the Human Resource Department;
- Continued initiative to convert paper payment and revenue collection methods to electronic methods, approximately 70 percent of payments processed electronically. The District's electronic revenue collections rose to 36 percent;
- Launched Integrated Real Estate Information System iteration 2.2. The newest version fixes various high priority bugs such as duplicate invoicing and provides enhanced application options for Finance and Law users;
- In partnership with the Monitoring & Research Department, successfully completed the first phase of automating the Chemical Toilet Waste and Bio-P coupon program by transitioning both into the User Charge module of iPACS system;
- Training efforts have resulted in staff promotions of 38 percent over the past five years and equity and inclusion efforts have resulted in staff representation of over 77 percent minority and women representation;
- Completed internal audits consisting of sixteen audit projects that included reviewing internal control systems, procurement card expenditures, cost sharing agreements with other agencies, employee and bank authorizations and permissions, remote network logins, bereavement leave policy, single audit recommendations, pre-employment citizenship verification, and completed complex financial assessments of prospective District tenants and rental calculations for current tenants;
- Completed upgrade to the Workforce Suite, utilizing a comprehensive set of capabilities including the enhanced Suite User Interface and integrated suite services;
- Completed an update to District Time Clocks, incorporating stronger time keeping controls and accountability by adding Biometric finger scanning technology and enrolling all employees with assistance from the Human Resources Department.

## 2026 Appropriation and Position Summary

The 2026 appropriation for the Finance Department is \$4,444,100, a decrease of \$82,000, or 1.8 percent, from 2025. The staffing level remains unchanged at 27 positions.

## 2026 Budget Highlights

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

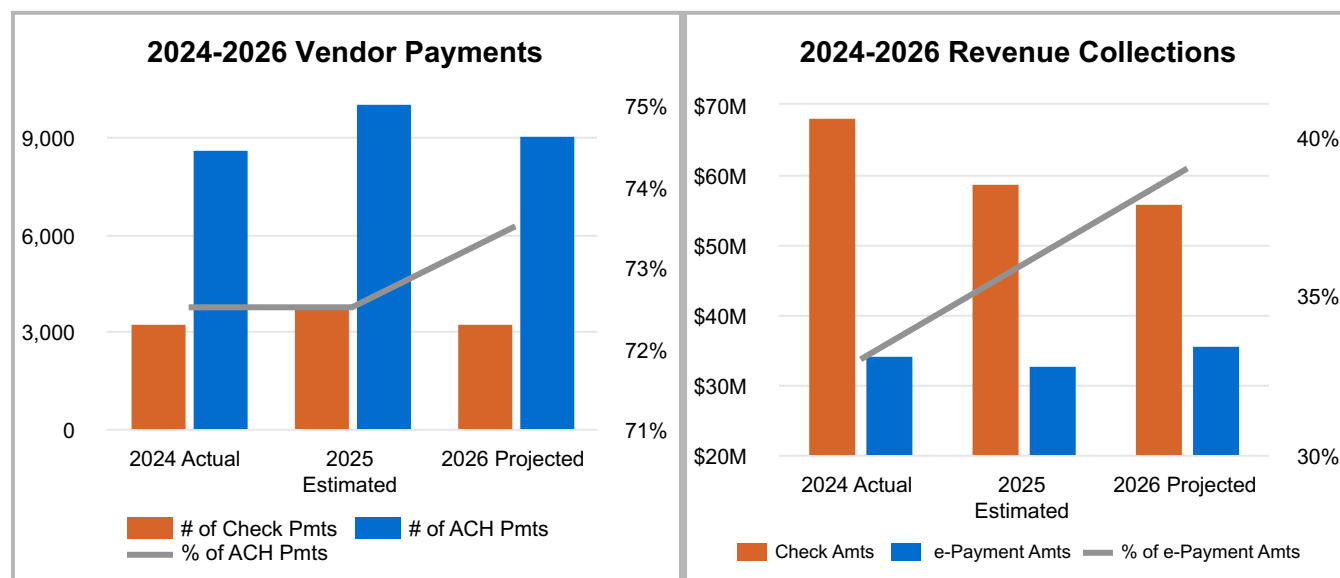
### Foster a culture that recognizes the value of every employee and provide a workplace environment that meets evolving industry trends

- Focus on employee recognition for excellence and continue to develop a workforce that is diverse, knowledgeable, motivated, and adaptive to change;
- Continue the department's cross-training program for staff to ensure that institutional knowledge is retained and improved through ongoing training, the utilization of the eLearning platform, the encouragement of tuition reimbursement programs, and the expansion of webinar opportunities;
- Stay current with government accounting and financial reporting standards by actively participating in conferences and training. It is equally important for the Finance Department to work closely with the operating departments to understand the changes in processes and meet their reporting needs.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiative shown below reflects the District's dedication to making choices and decisions that strengthen the District's financial position, resulting in reliable and cost-effective services.

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

- Focus on continuous excellence in delivering services and obtaining an unmodified audit opinion on the District's financial statements, earn the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association, and ensure compliance with applicable GASB pronouncements and regulatory requirements;
- Continue increasing electronic revenue collections for all types of revenue streams (excluding ad valorem taxes);
- In partnership with the Monitoring & Research Department, proceed with the second phase of automating the tracking and reporting of Chemical Toilet Waste and Bio-P coupon program by transitioning both into the Finance module of iPACS system to facilitate invoicing;
- Artificial Intelligence (AI) training for all staff to identify areas for operational efficiency and automation with the use of AI technology.



**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.	\$ 1,882,400	42.4 %
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.	\$ 2,080,300	46.8 %
3.	Provide for the preparation of Board meeting agendas and minutes reports and for the documentation, retention, and retrieval of all official records of the Board of Commissioners.	\$ 481,400	10.8 %
Totals		\$ 4,444,100	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4663	User Charge Ordinance - Large Commercial/Industrial Users	\$ 307,461	2026 3	\$ 335,700	\$ (34,800)	(9.4)
			2025 3	\$ 370,500		
7394	Transaction Processing	\$ 1,328,798	2026 11	\$ 1,546,700	\$ 169,700	12.3
			2025 11	\$ 1,377,000		
7396	Reporting	\$ 1,956,365	2026 10	\$ 2,080,300	\$ (13,200)	(0.6)
			2025 10	\$ 2,093,500		
7398	Legislative/Executive	\$ 347,311	2026 3	\$ 481,400	\$ (203,700)	(29.7)
			2025 3	\$ 685,100		
7604	Social Security and Medicare Contributions	\$ 47,580	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Totals		\$ 3,987,515	2026 27	\$ 4,444,100	\$ (82,000)	(1.8)%
			2025 27	\$ 4,526,100		
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$61,500).						
b) Decrease is due to not incurring new agenda management solution implementation that was an one-time cost (\$198,200).						

**40000 FINANCE****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
4660	Waste Monitoring					
4663	User Charge Ordinance - Large Commercial/Industrial Users	Cost	\$ 307,461	\$ 370,500	\$ 335,700	
7390	Accounting and Auditing					
7394	Transaction Processing	Transactions	79,997	79,500	80,143	
		Cost	\$ 1,328,798	\$ 1,377,000	\$ 1,546,700	a)
		Cost/Transaction	\$ 16.61	\$ 17.32	\$ 19.30	
7396	Reporting	Cost	\$ 1,956,365	\$ 2,093,500	\$ 2,080,300	
7398	Legislative/Executive	Cost	\$ 347,311	\$ 685,100	\$ 481,400	b)
7604	Social Security and Medicare Contributions	Cost	\$ 47,580	\$ —	\$ —	
	Totals		\$ 3,987,515	\$ 4,526,100	\$ 4,444,100	
a) Increase is due to reallocation of salaries to more accurately reflect current activities (\$61,500). b) Decrease is due to not incurring new agenda management solution implementation that was an one-time cost (\$198,200).						

101 40000	Fund: Corporate Department: Finance	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 3,419,501	\$ 3,752,200	\$ 3,752,200	\$ 2,598,100	\$ 3,453,900	\$ 3,815,000	\$ —
601050	Compensation Plan Adjustments	—	—	2,000	700	4,500	15,000	—
601060	Compensation for Paid Overtime	7,674	33,100	31,100	1,100	5,000	5,000	—
601070	Social Security and Medicare Contributions	47,580	54,600	54,600	38,800	51,100	55,200	—
601100	Tuition and Training Payments	24,793	30,000	30,000	27,100	33,600	30,000	—
601270	General Salary Adjustments	—	—	—	—	—	76,400	—
100	TOTAL PERSONAL SERVICES	3,499,549	3,869,900	3,869,900	2,665,800	3,548,100	3,996,600	—
612010	Travel	3,492	6,500	6,500	1,800	4,200	6,500	—
612030	Meals and Lodging	11,202	15,500	15,500	3,900	9,100	14,000	—
612040	Postage, Freight, and Delivery Charges	92	500	500	—	100	500	—
612050	Compensation for Personally-Owned Automobiles	345	400	400	—	200	500	—
612090	Reprographic Services	2,460	2,500	2,800	2,700	2,800	3,000	—
612250	Court Reporting Services	31,464	53,000	53,000	53,000	46,600	53,000	—
612340	Discount Lost	4,616	3,000	3,000	2,500	5,000	5,000	—
612430	Payments for Professional Services	419,812	558,800	558,500	391,600	398,000	329,700	—
612490	Contractual Services, N.O.C.	760	2,500	2,500	800	1,400	2,500	—
612800	Repairs to Office Furniture and Equipment	5,513	500	500	—	—	6,400	—
200	TOTAL CONTRACTUAL SERVICES	479,756	643,200	643,200	456,300	467,400	421,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,641	12,000	12,000	2,800	6,300	25,400	—
623720	Books, Maps, and Charts	479	500	500	—	—	500	—
623990	Materials and Supplies, N.O.C.	90	500	500	100	200	500	—
300	TOTAL MATERIALS AND SUPPLIES	8,210	13,000	13,000	2,900	6,500	26,400	—
TOTAL FINANCE		\$ 3,987,515	\$ 4,526,100	\$ 4,526,100	\$ 3,125,000	\$ 4,022,000	\$ 4,444,100	\$ —

NOTES: 1. Amounts may not add up due to rounding.

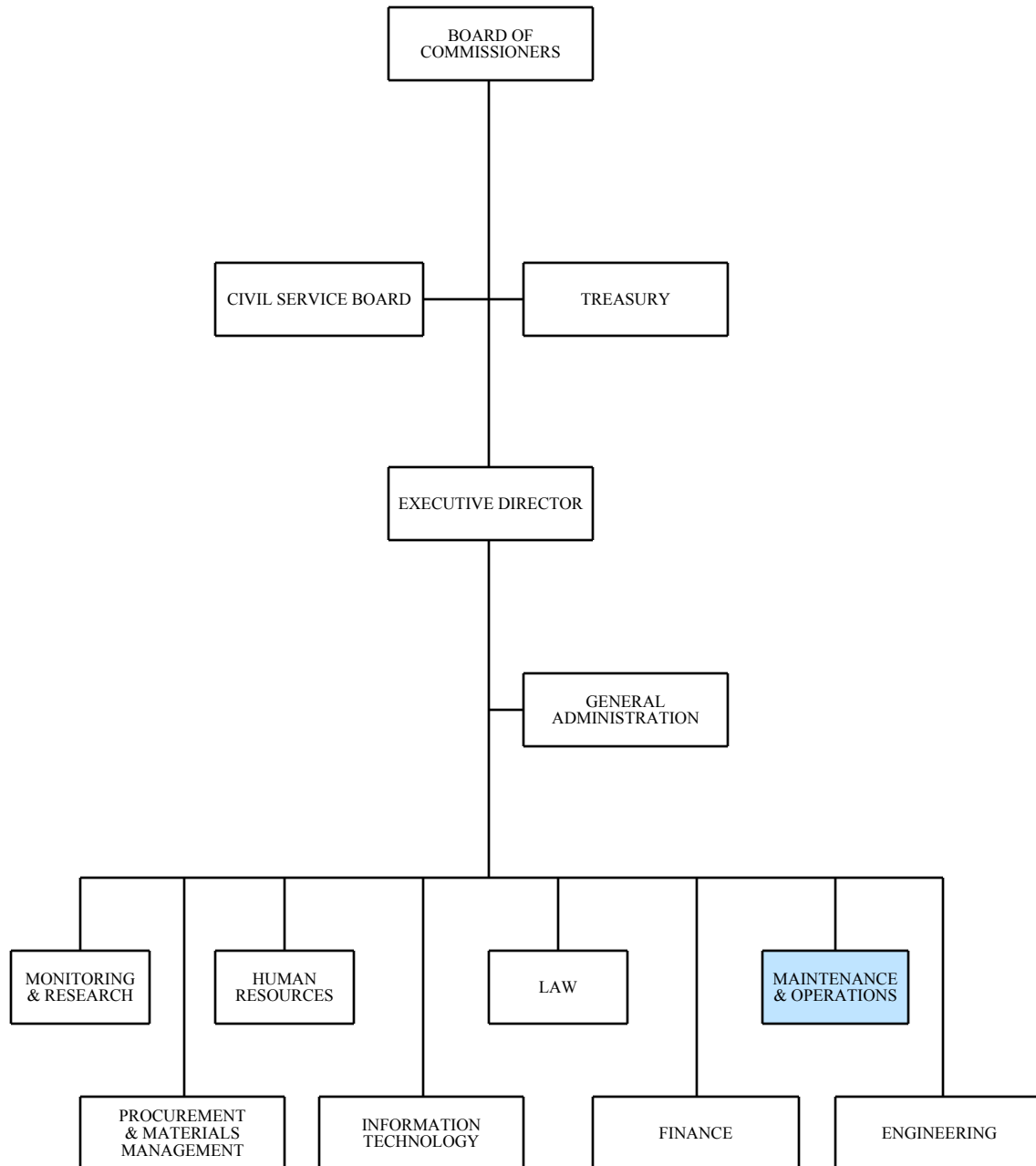
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.



Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>410</b>	<b>Executive Division</b>					
<b>411</b>	<b>Executive Section</b>					
EX13	Clerk/Director of Finance	1	1		1	
HP21	Comptroller	1	1		1	
HP16	Assistant Clerk	1	1		1	
HP14	Budget & Management Analyst	—	—		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 411	Executive Section	4	4	750,507	5	877,660
<b>413</b>	<b>Internal Auditing Section</b>					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	2	1		1	
HP16	Financial Analyst	—	1		1	
TOTAL 413	Internal Auditing Section	3	3	489,778	3	496,213
TOTAL 410	Executive Division	7	7	1,240,285	8	1,373,873
<b>420</b>	<b>Accounting Division</b>					
<b>440</b>	<b>Financial Administration &amp; Disbursements Section</b>					
<b>441</b>	<b>Administrative Unit</b>					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	4	4		4	
TOTAL 441	Administrative Unit	5	5	685,197	5	711,753
<b>443</b>	<b>Billing Unit</b>					
HP12	Accounting Associate	3	3		2	
TOTAL 443	Billing Unit	3	3	238,562	2	159,040
<b>446</b>	<b>Accounts Payable Unit</b>					
HP12	Accounting Associate	2	2		2	
TOTAL 446	Accounts Payable Unit	2	2	173,283	2	163,788
TOTAL 440	Financial Administration & Disbursements Section	10	10	1,097,042	9	1,034,581

Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>450</b>	<b>Special Projects &amp; Payroll Section</b>					
<b>451</b>	<b>Special Projects Unit</b>					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	—	—		1	
HP14	Budget & Management Analyst	1	1		—	
TOTAL 451	Special Projects Unit	2	2	308,385	2	330,419
<b>452</b>	<b>Payroll Unit</b>					
HP16	Financial Analyst	2	2		1	
HP12	Accounting Associate	1	1		2	
TOTAL 452	Payroll Unit	3	3	385,001	3	336,363
TOTAL 450	Special Projects & Payroll Section	5	5	693,386	5	666,782
<b>460</b>	<b>General Accounting Section</b>					
<b>463</b>	<b>Accounting Unit</b>					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	1	1		1	
HP16	Financial Analyst	1	1		1	
HP13	Accounting Clerk III #2 (Accounting Associate) (New Grade HP12)	1	1		1	
HP12	Accounting Associate	1	1		1	
TOTAL 463	Accounting Unit	5	5	721,455	5	727,891
TOTAL 460	General Accounting Section	5	5	721,455	5	727,891
TOTAL 420	Accounting Division	20	20	2,511,882	19	2,429,254
TOTAL	Finance	27	27	3,752,167	27	3,803,127
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 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Maintenance & Operations Department

The Maintenance & Operations Department's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

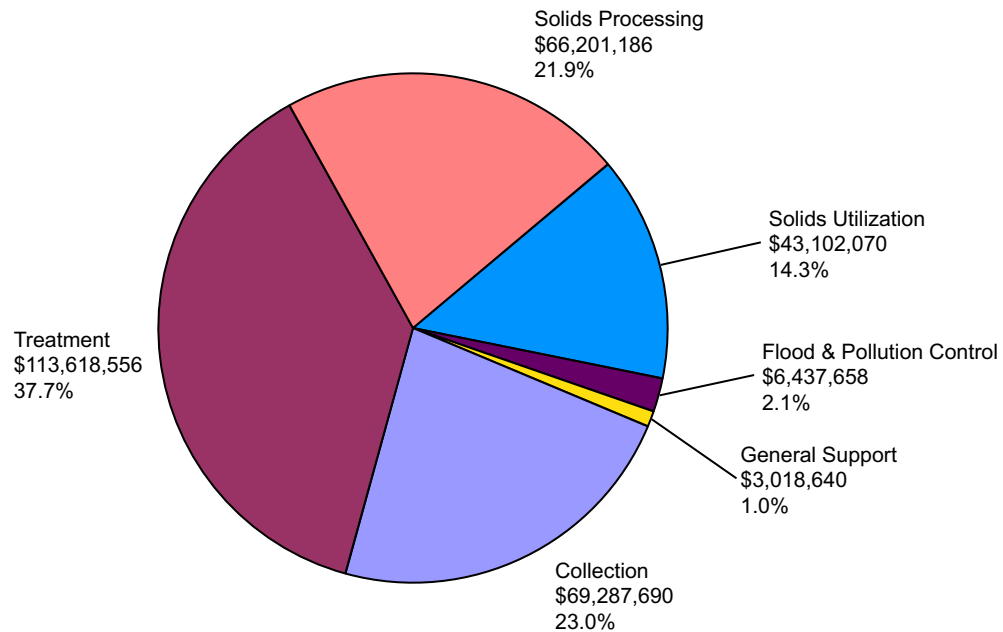
Respectfully submitted,



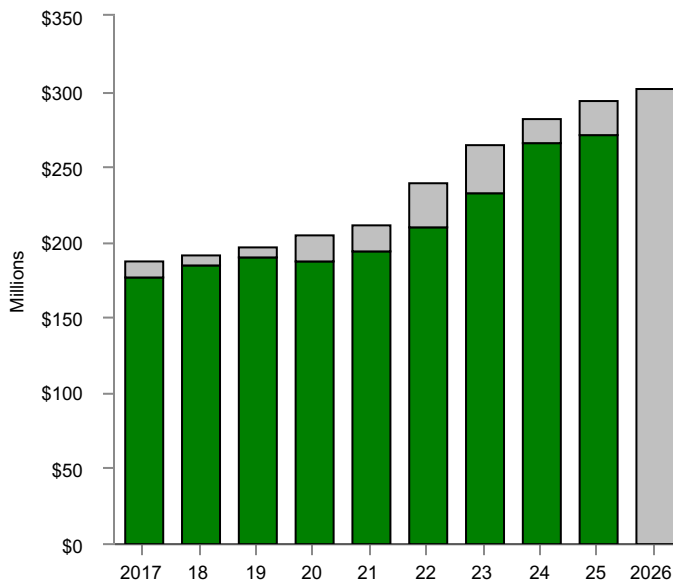
Pinakin Desai  
Acting Director of Maintenance & Operations

## MAINTENANCE & OPERATIONS - ALL DIVISIONS PROGRAMS

2026	\$301,665,800
2025	\$294,698,600
Increase	\$6,967,200



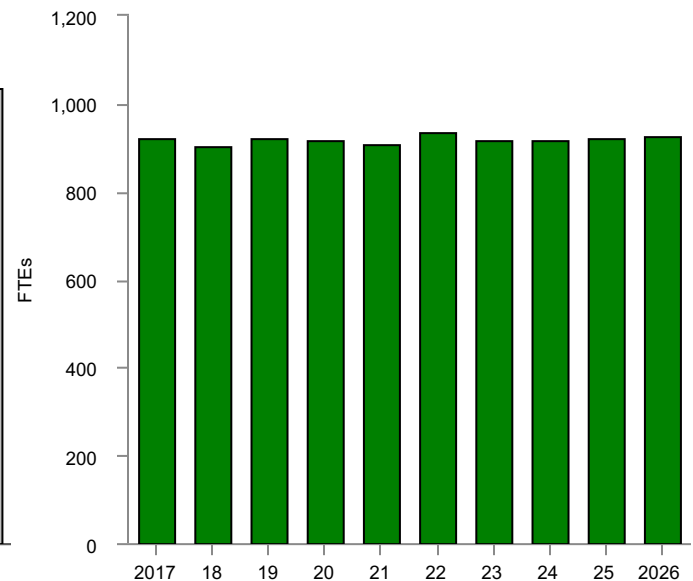
### APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated	
<span style="display:inline-block; width:15px; height:15px; background-color:green; border:1px solid black;"></span> EXPENDITURES	<span style="display:inline-block; width:15px; height:15px; background-color:gray; border:1px solid black;"></span> APPROPRIATIONS

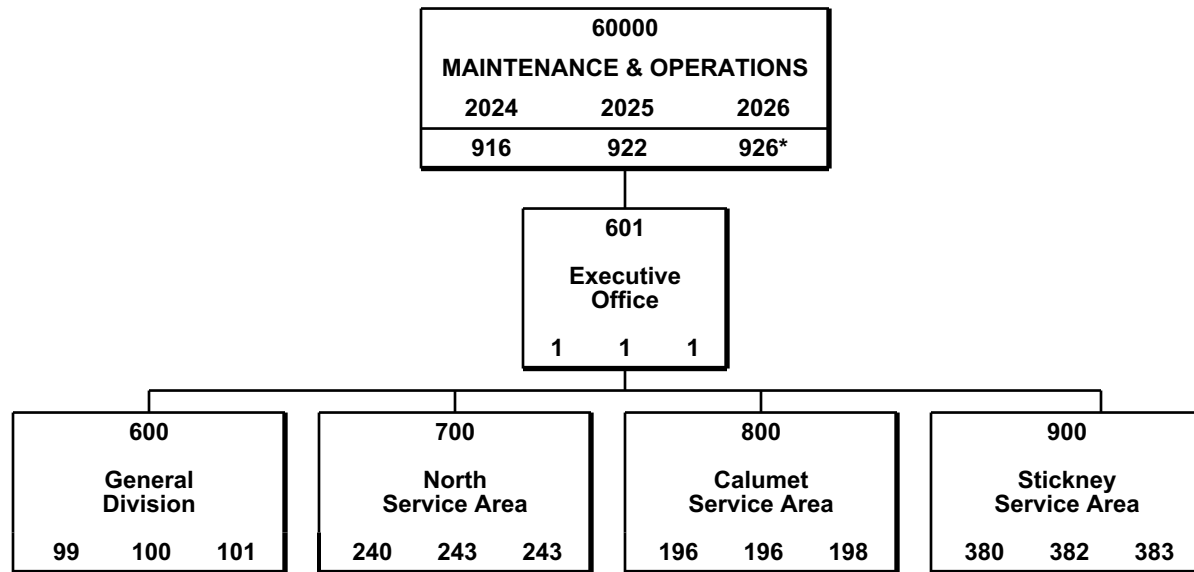
**2022-2023** - Increase is due to rising costs of electrical energy, natural gas, and chemicals.  
**2024** - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.  
**2025** - Increase is due to rising costs for biosolids hauling.

### BUDGETED FTE POSITIONS



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

## MAINTENANCE & OPERATIONS - ALL DIVISIONS



- \* The 2026 position total for the Maintenance & Operations Department is 926. 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 446.4 billion gallons of wastewater annually by operating seven water reclamation plants (WRPs), a 560-mile network of intercepting sewers, the Tunnel and Reservoir Plan's 110.4 miles of tunnels, and three reservoirs;
- Improving water quality in area waterways by maintaining and operating five sidestream elevated pool aeration stations and two instream aeration stations;
- Providing flood relief to Cook County by removing debris from 532 miles of small streams and rivers and maintaining 37 regional detention reservoirs;
- Processing high quality biosolids for beneficial reuse.

### Summary of 2025 Major Accomplishments

- Relied on the experience and expertise of staff from the Asset Management Section to prepare contract documents and specifications for several large-scale, multi-year projects, such as HVAC improvements. An HVAC contract for the Calumet and Stickney Service Areas with a cost of \$26.0 million was awarded in May. A separate contract for the North Service Area with an estimated cost of \$19.5 million is scheduled for award in early 2026;
- Prioritized and performed predictive maintenance at the Kirie WRP which included installing a more efficient compressed air system, replacing a raw sewage pump transformer for improved reliability, rehabilitating the algae removal system to extend its useful life, and replacing a water pump with a more efficient variable frequency-controlled unit;
- Redesigned, fabricated, and installed upgraded scum skimmers for the final tanks at the Calumet WRP. The new equipment is lighter, easier to remove and install, and less subject to corrosion;
- Began operation of a trailer-mounted centrifuge at the Calumet WRP to test new technologies that supplement gravity thickening for pre-digestion sludge;
- Improved operational safety and efficiency by rehabilitating over 32,300 square feet of roofing across nine buildings and over 10,700 square yards of asphalt on heavy hauling roads and drying sites at the Calumet WRP;
- Continued overhauling four large blowers at the Stickney WRP. The blowers supply air to the aeration batteries to sustain the activated sludge process, which is critical for complying with permit limits;
- Fully decommissioned the remaining Imhoff Tanks at the Stickney WRP. Decommissioning the obsolete Imhoff Tanks, which were used for primary wastewater treatment, will decrease Stickney WRP's greenhouse gas emissions;
- Rebuilt waste gas burners with new instrumentation at the Stickney WRP. A waste gas burner in wastewater treatment is a device designed to safely combust excess biogas produced during the anaerobic digestion process. Biogas can be a valuable renewable energy source used for electricity and heat production;
- Successfully planned, coordinated, and performed equipment outages in the aeration batteries at the Stickney WRP. The scheduled shutdowns were necessary steps in the execution of several capital improvement projects;
- Continued the efficient utilization of the TARP system to mitigate combined sewer overflows. The volume of combined sewer overflows measured at the Stickney WRP continues to decline, with 2024 being the lowest on record;
- Evaluated roofs District-wide for use in developing a prioritized replacement program. As part of the program, each roof will be evaluated to determine the feasibility of a green roof installation;
- Finished construction of a Waterways Control Room at the Lockport Powerhouse. The work conducted in the Waterways Control Room is instrumental in controlling the levels of the waterways;
- Hosted in-person and virtual community partnership meetings to engage area residents and improve community relations;
- Hosted regular tours to connect with the public face to face and educate stakeholders about the important work of the District, the core of which is protecting the water environment;
- Managed a project to perform erosion repair at the Middlefork Reservoir in an ongoing effort to maintain flood control assets;

- Continued the project to convert TARP control structure communications from radio to cellular. Cellular technology is a more secure and reliable method for notifying staff of important process codes and events, especially when working in the field;
- Continued to build an Asset Management Program that is sustainable, optimizes the life cycle of critical assets, and considers the long-term environmental and financial implications of all programs and projects. Major work involved testing and inspecting cranes, hoists, underground storage tanks, and cathodic protection systems, which are used to reduce the corrosion that develops on metal surfaces in harsh operating environments, installing chains, sprockets, and appurtenances in preliminary and grit tanks for improved sludge, scum, and grit removal, rehabilitating rotating assemblies which significantly affect an engine's performance, and responding swiftly and effectively to unanticipated events;
- Relied on skilled trades to maintain the WRPs so that equipment and processes were compliant with regulations, reliable, and available when needed. Over the course of the year, a wide range of projects was undertaken, including rebuilding the centrifuges at the Stickney WRP, which are essential for producing biosolids that fully comply with land application regulations; constructing a Waterways Control Room at the Lockport Powerhouse, which houses the staff and controls needed to adjust and maintain the levels of the waterways; removing the accumulated struvite, a crystalline compound frequently formed in the wastewater treatment process, that was clogging the digester transfer pipes at the Egan WRP; rebuilding a coarse screen at the Egan WRP; and installing an energy efficient turbo blower and a natural gas generator, which will increase the availability of critical equipment in the event of a power outage, at the Hanover Park WRP;
- Provided talented staff to represent the District in the Operations Challenge event at the Water Environment Federation's annual conference;
- 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;
- Secured invaluable documentation and software associated with the distributed control system at the Calumet WRP. Data integrity is essential for decision-making, compliance, and operational efficiency;
- Installed additional filtering and specialty seeding equipment for the improved formation of the fertilizer pellets produced by the Ostara nutrient recovery process at the Stickney WRP. The Ostara system has proven to help stabilize and enhance mainstream phosphorus removal. Another benefit of the system is its use of indirect drying technology to convert biosolids into an organic and high-value fertilizer and soil conditioner used by a variety of industries.

## 2026 Appropriation and Position Summary

The 2026 appropriation for the M&O Corporate Fund is \$301,665,800, an increase of \$6,967,200, or 2.4 percent, from 2025. The Corporate Fund staffing level has increased from 922 to 926 positions. The net increase is due to the addition of one Associate Civil Engineer, one Associate Electrical Engineer, two Associate Mechanical Engineers, one Associate Process Control Engineer, one Senior Mechanical Engineer, and one Treatment Plant Operator I; partially offset by the drop of one Administrative Clerk, one Laborer Foreman, and one Senior Electrical Engineer. An additional 28 positions are funded in the Stormwater Management Fund. The total 2026 position count is 954, compared to the total 2025 position count of 950.

## 2026 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management, defined as maintaining a high level of performance while fulfilling the District's core mission of protecting the public health and area waterways and pursuing opportunities to recover and reuse resources. The initiatives described below exemplify the District's goal of maintaining and operating its facilities and assets to provide that high level of service.

### **Maintain an exceptional level of compliance with NPDES permits in the face of more stringent regulatory requirements, aging infrastructure, changing weather patterns, and new demands for waterway activity**

- Continue the decades long tradition of outstanding permit compliance as recognized by the National Association of Clean Water Agencies. The goal remains 100 percent permit compliance at all seven WRPs;
- Initiate the renewal process for the Federal Energy Regulatory Commission license for the Lockport Powerhouse. The Federal Energy Regulatory Commission is an independent federal agency with a mission to regulate and oversee energy industries in the economic, environmental, and safety interests of the American public. Part of this mission involves promoting the development of a strong national energy infrastructure that includes hydropower, which is currently the leading renewable energy source in the United States. The Lockport Powerhouse is used to control the levels of the Chicago Area Waterway System and provides financial benefits from hydroelectric power generation. The water flowing through the facility creates an environmentally friendly hydroelectric energy source that is sold back to Commonwealth Edison.

### **Adhere to a rigorous asset management plan to maintain the District's facilities at levels sufficient to meet operational and permit requirements**

- Apply asset management best practices by focusing on proper maintenance, monitoring, and potential enhancements to avoid operational disruptions and decline. In 2026, 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, maintain railroad cars used to transport biosolids from the Stickney WRP to solids management areas; and apply protective coatings to vital assets and equipment;

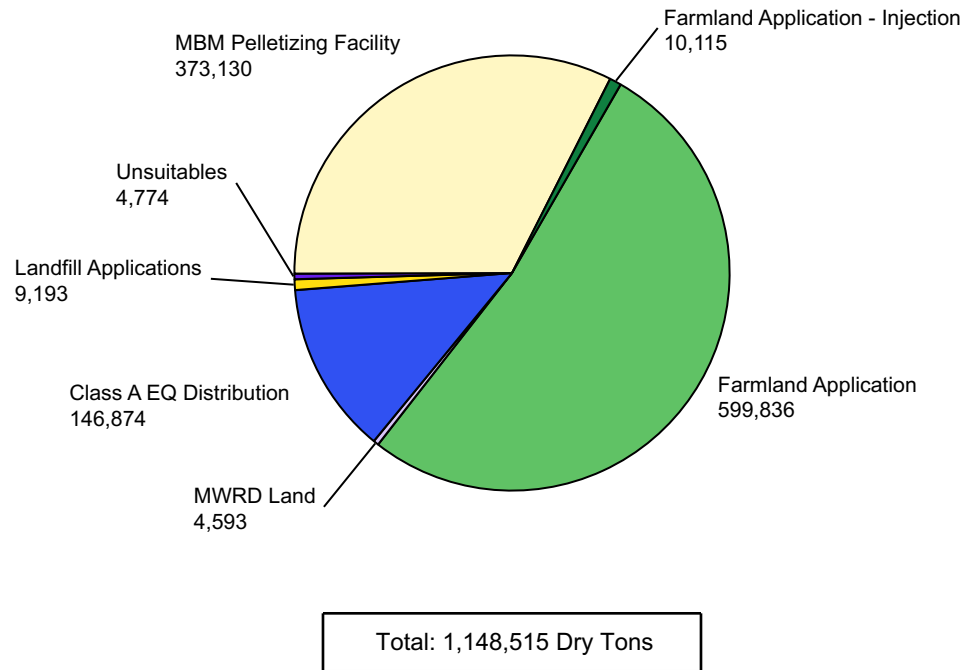
- Depend on the skills of the in-house trades to complete the site preparation for the biological phosphorus removal process in Battery D at the O'Brien WRP. The work entails the installation of electrical infrastructure to assist with the monitoring and control of the new process.

#### **Prioritize resource recovery and reuse**

- Work with the Engineering and Monitoring & Research Departments to determine the optimal solutions for phosphorus removal at the WRPs as required by our NPDES permits. The Kirie and O'Brien WRPs will have phosphorus limits in 2026 and 2027, respectively, and the Egan and Hanover Park WRPs by 2031 at the earliest. The Stickney and Calumet WRPs became subject to a phosphorus limit in 2021 and 2024, respectively. The approaches for phosphorus removal - biological, physical, and chemical - are being evaluated, tested, and implemented based on each WRP's specific conditions and configurations. Future budgets will be closely monitored and adjusted to account for any increases in operational costs associated with the new permit requirements;
- Continue to implement solutions that support the responsible use and protection of the environment. At the Stickney WRP, an enhanced biological phosphorus removal process, which is both sustainable and environmentally friendly, is the primary means of achieving the NPDES monthly average permit limit for total phosphorus. To assist and stabilize the mainstream biological process, a sidestream process that treats the nutrient-rich centrifuge centrate (the liquid fraction separated from the biosolids) is also used. During the sidestream operation, known as the Ostara Phosphorus Recovery process, chemicals are added to precipitate the phosphorus and ammonia to form a "green" fertilizer that prevents the loss of phosphorus to nutrient runoff and leaching, a growing environmental concern. The Ostara process contributes to resource recovery and sound resource management, both of which are central to the District's Strategic Plan;
- Allocate \$500,000 to purchase Renewable Energy Credits to mitigate indirect greenhouse gas emissions associated with purchased electrical energy. The Renewable Energy Credits, which are legal instruments used in renewable electrical energy markets to account for renewable energy, guarantee that the energy is provided from renewable sources that produce low- or zero-emissions. This and other options will undergo continual evaluation as the District's plan to achieve energy neutrality is refined;
- Ensure the continued processing of an estimated 14,000 dry tons of solids annually despite reduced access to the Calumet WRP east drying site (a result of the construction and operation of the CTA Red Line extension), by the installation, on a test scale, of an adaptable and innovative dewatering system at the East 5 biosolids drying cell at the Calumet WRP;
- Oversee a biosolids management and beneficial reuse program that is supported by science, research, and industry best practices. In all cases, the goal is to employ environmentally conscious means of recycling waste materials into beneficial use products.

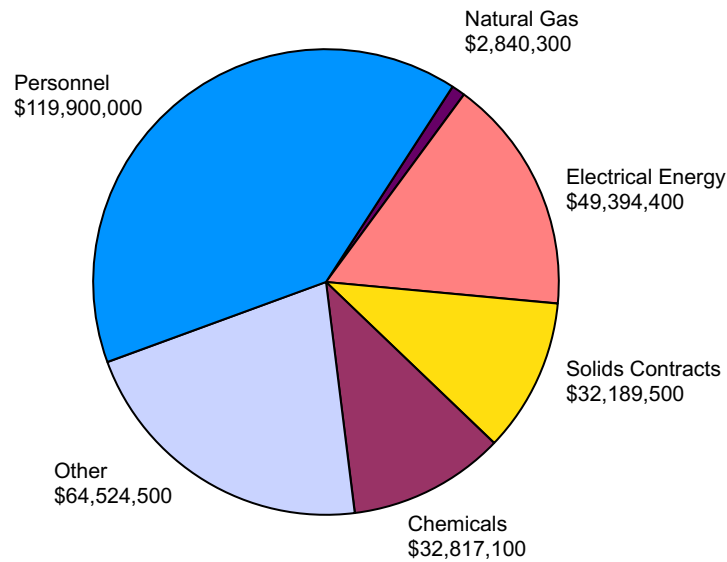
Resource Management includes pursuing opportunities to recover and reuse resources. One of the District's primary resources is biosolids, which are produced for reuse as a safe and environmentally friendly alternative to commercial fertilizer. The following chart illustrates how biosolids have been beneficially reused from 2015 through 2024.

### Recover Resources: Biosolids Reuse (in Dry Tons) 2015 - 2024



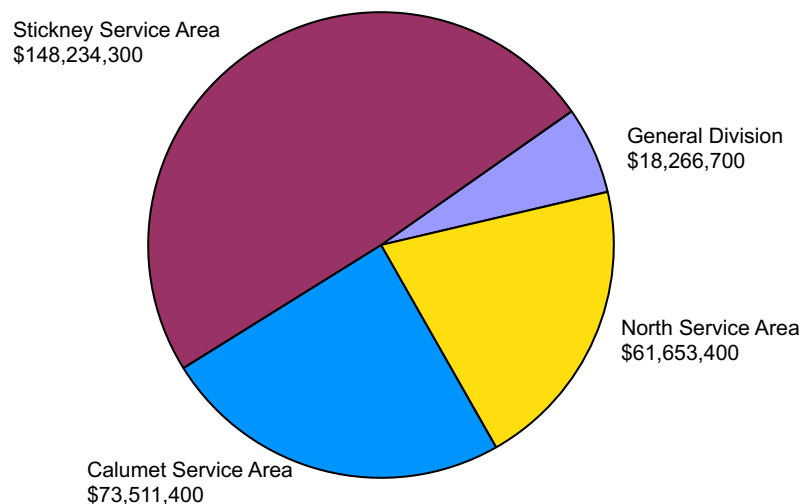
The two charts on this page, appropriations by major line item in 2026 and appropriations by service area in 2026, illustrate how and where the department's budget is allocated to achieve effective Resource Management.

### 2026 Appropriations by Major Line Item



M&O Budget = \$301,665,800

### 2026 Appropriations by Service Area



M&O Budget = \$301,665,800

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence, which expresses the principle that investing in the future means investing in employees. The initiatives described below demonstrate the department's understanding that employees are the foundation of the District's ongoing success.

**Cultivate an employee population that evolves with industry trends and strategic direction and is well prepared for advancement**

- Establish an optimum number of positions, budgeted, and filled, to maintain and operate District facilities at a high level, and to train, mentor, and prepare employees for future management positions. A workforce that combines current academic knowledge with institutional knowledge will be well positioned to overcome challenges and capitalize on opportunities, both internal and external;
- Encourage a collaborative working environment that searches for creative ways to introduce process improvements, reduce energy usage, protect the environment, and prioritize taxpayer interests.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives shown below illustrate the District's determination to serve as a critical community asset, a responsive neighbor, and an inclusive business partner.

**Collaborate with similarly motivated agencies and organizations to advance the mission and goals of the District and work to improve the communities in which they operate**

- Participate in the Chicago Area Waterways watershed group, which will focus on meeting the goals and objectives of the Chloride Time-Limited Water Quality Standard, more commonly known as the Chloride Variance. The group will apply best management practices to reduce the use of chloride in the Chicago Area Waterways and develop action items based on the requirements in the Chloride Variance to ensure that the new requirements are implemented in a thorough and consistent manner;
- Maintain membership in the DuPage River Salt Creek Workgroup, a non-profit organization formed by local communities, water reclamation plants, and environmental organizations to address water quality issues at the watershed level.

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**

- Replace the raw sewage pump at the Lemont WRP with a chopper pump designed for the harsh environment of a WRP. Its durability will help to reduce downtime, maintain flow, and optimize operations;
- Strengthen the security and resilience of the District's Industrial Automation and Control System (IACS) through a dedicated cybersecurity patch management project at the Calumet WRP;
- Issue a request for proposal for a new computerized maintenance management system. The maintenance software is an indispensable tool in the WRPs, used to record and prioritize work orders, schedule and track preventive maintenance activities, and manage parts and supplies inventories;
- Continue to maintain and upgrade the department's distributed control systems, which are vital to running a modern WRP. A distributed control system is an automated control system that is distributed throughout the WRP to provide commands to process equipment. Technology is a cornerstone of effective Resource Management and is essential to meeting environmental regulations and enhancing system quality and efficiency.

**Follow a business model that emphasizes energy efficiency, recovery, and conservation**

- Participate in an energy curtailment program that pays participants for consuming less energy during peak loads. Since 1997, approximately \$21.6 million in revenue has been received;
- Participate in Commonwealth Edison's Strategic Energy Management Program, which is a long-term energy efficiency program offered at no cost to customers. Hosted jointly with Cascade Energy, the program identifies energy-saving potential and outlines pathways to realize that potential through multiple initiatives. In addition to the cost savings that occur by trimming energy usage, Commonwealth Edison awards participants with incentive payments based on actual energy savings. Following the successful pilot programs at the Egan and Kirie WRPs, a similar study began at the O'Brien WRP in March 2024. The results have been positive. Since 2022, the Egan WRP has saved 2,991,145 total kwh with cost savings of \$316,800. Since 2023, the Kirie WRP has saved 3,039,763 total kwh with cost savings of \$273,000, and since 2024, the O'Brien WRP has saved 5,532,493 total kwh with cost savings of \$498,900. The collaboration between the District and Cascade Energy is expected to continue producing measurable benefits;
- Work towards achieving net energy neutrality using various strategies such as implementing efficiencies to reduce energy consumption and increasing the use of renewable energy, including the biogas that is produced in-house during the wastewater treatment process.

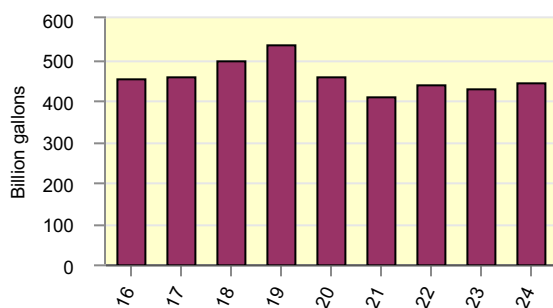
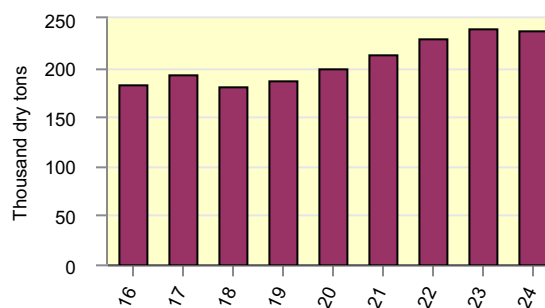
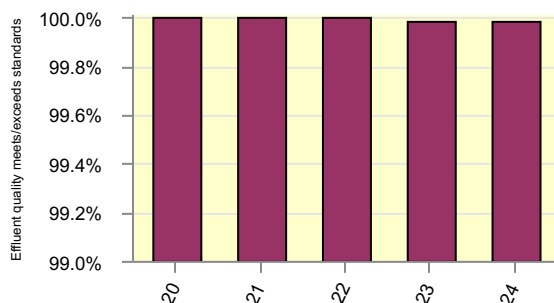
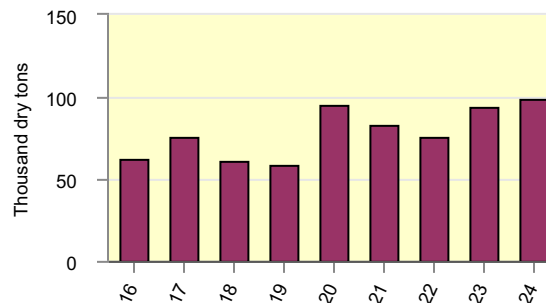
**Consider environmental costs and benefits when procuring equipment and services**

- Continue to support the District's transportation electrification effort, which includes choosing electrical vehicles and mobile equipment where practicable;
- Continue to fund purpose-driven landscape projects and programs to improve the environment, including native prairie landscaping and the District's longstanding saplings program which offers free tree saplings to help restore the tree canopy;
- Apply this philosophy to all District funds. In 2026, the department has requested funding for green roofs and permeable pavers in the Construction Fund and the rain barrel program which promotes water conservation and green infrastructure in the Stormwater Management Fund.

**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 446.4 billion gallons of wastewater through its seven treatment facilities and through a contract agreement with the Fox River Water Reclamation District.		\$ 182,906,246	60.7 %
2. SOLIDS PROCESSING: The M&O Department will remove and process approximately 240,002 dry tons of solids through various systems, including heated digestion, centrifuging, concentration, and aging low solids sludge and centrifuge cake in lagoons.		\$ 66,201,186	21.9 %
3. SOLIDS UTILIZATION: The M&O Department will beneficially utilize approximately 120,000 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.		\$ 43,102,070	14.3 %
4. FLOOD & POLLUTION CONTROL: The M&O Department, in cooperation with local communities, will strive to minimize local area flooding and pollution of Lake Michigan through continuous control of the water levels in 76.1 miles of canals and 532 miles of small streams and rivers, and through the operation of 37 detention reservoirs, of which 34 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.		\$ 6,437,658	2.1 %
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.		\$ 3,018,640	1.0 %
Departmental Totals		\$ 301,665,800	100.0 %

Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.

**Collection & Treatment****Solids Processing****NPDES Permit Compliance****Solids Utilization**

**60000 M&O - ALL DIVISIONS****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 68,348,634	2026 270	\$ 69,287,690	\$ (2,429,929)	(3.4)
			2025 270	\$ 71,717,619		
1100	Surface Interceptor Systems	\$ 5,256,120	2026 30	\$ 5,715,800	\$ 364,855	6.8
			2025 30	\$ 5,350,945		
1200	Tunnel and Reservoir System	\$ 15,739,171	2026 46	\$ 15,336,100	\$ (979,854)	(6.0)
			2025 45	\$ 16,315,954		
1300	Pumping Station Facilities	\$ 26,404,121	2026 91	\$ 27,766,300	\$ (30,038)	(0.1)
			2025 93	\$ 27,796,338		
1900	Collection - Indirect Costs	\$ 20,949,222	2026 103	\$ 20,469,490	\$ (1,784,891)	(8.0)
			2025 102	\$ 22,254,381		
2000	Treatment	\$ 95,277,261	2026 375	\$ 113,618,556	\$10,159,434	9.8
			2025 372	\$ 103,459,122		
2000	Pre-Treatment	\$ 4,486,597	2026 30	\$ 5,341,200	\$ 433,131	8.8
			2025 30	\$ 4,908,069		
2100	Primary Treatment	\$ 3,470,903	2026 32	\$ 3,743,400	\$ (2,852)	(0.1)
			2025 31	\$ 3,746,252		
2200	Secondary Treatment	\$ 40,379,960	2026 98	\$ 42,532,400	\$ 293,662	0.7
			2025 98	\$ 42,238,738		
2300	Tertiary Treatment	\$ 4,465,177	2026 18	\$ 5,964,500	\$ (55,174)	(0.9)
			2025 18	\$ 6,019,674		
2900	Treatment - Indirect Costs	\$ 42,474,624	2026 197	\$ 56,037,056	\$ 9,490,667	20.4
			2025 195	\$ 46,546,389		
3000	Solids Processing	\$ 56,171,156	2026 206	\$ 66,201,186	\$ (1,503,442)	(2.2)
			2025 205	\$ 67,704,628		
3100	Thickening	\$ 9,026,542	2026 38	\$ 8,994,500	\$ (256,975)	(2.8)
			2025 38	\$ 9,251,475		
3200	Stabilization	\$ 8,753,239	2026 49	\$ 8,650,400	\$ 808,718	10.3
			2025 50	\$ 7,841,682		
3300	Dewatering	\$ 23,525,309	2026 50	\$ 31,624,900	\$ (3,110,510)	(9.0)
			2025 50	\$ 34,735,410		
3900	Solids Processing - Indirect Costs	\$ 14,866,066	2026 69	\$ 16,931,386	\$ 1,055,325	6.6
			2025 67	\$ 15,876,061		

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

**60000 M&O - ALL DIVISIONS****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4000	Flood & Pollution Control	\$ 5,841,904	2026 22	\$ 6,437,658	\$ 306,716	5.0
			2025 22	\$ 6,130,942		
4200	Waterways Control and Stormwater Reservoirs	\$ 3,483,068	2026 21	\$ 3,758,500	\$ 547,516	17.1
			2025 21	\$ 3,210,984		
4210	Maintenance of Waterways	\$ 80,272	2026 —	\$ 736,000	\$ 192,163	35.3
			2025 —	\$ 543,837		
4400	Aeration Facilities	\$ 1,563,123	2026 1	\$ 1,398,300	\$ 199,595	16.7
			2025 1	\$ 1,198,705		
4900	Flood & Pollution Control - Indirect Costs	\$ 715,441	2026 —	\$ 544,858	\$ (632,557)	(53.7)
			2025 —	\$ 1,177,415		
5000	Solids Utilization	\$ 34,137,697	2026 40	\$ 43,102,070	\$ 909,789	2.2
			2025 40	\$ 42,192,281		
5100	Solids Drying	\$ 8,433,183	2026 10	\$ 11,724,700	\$ 2,503,685	27.2
			2025 10	\$ 9,221,015		
5200	Solids Distribution	\$ 17,611,465	2026 9	\$ 24,453,300	\$ (1,283,452)	(5.0)
			2025 9	\$ 25,736,752		
5900	Solids Utilization - Indirect Costs	\$ 8,093,049	2026 21	\$ 6,924,070	\$ (310,445)	(4.3)
			2025 21	\$ 7,234,515		
7000	General Support (excludes program number 7604)	\$ 4,712,269	2026 13	\$ 3,018,640	\$ (475,368)	(13.6)
			2025 13	\$ 3,494,008		
7604	Social Security and Medicare Contributions	\$ 1,515,230	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Departmental Totals		\$ 266,004,151	2026 926	\$ 301,665,800	\$ 6,967,200	2.4 %
			2025 922	\$ 294,698,600		
<p>* The 2026 position total for the M&amp;O Department is 954, which includes 28 positions funded by the Stormwater Management Fund.</p> <p>Note: Explanations of significant changes are provided by individual division.</p>						



**60000 M&O - ALL DIVISIONS****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	444,423	448,750	446,432
		Cost	\$ 163,625,895	\$ 175,176,741	\$ 182,906,246
		Cost/Mil. Gallons	\$ 368.18	\$ 390.37	\$ 409.71
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	238,309	241,000	240,002
		Cost	\$ 56,171,156	\$ 67,704,628	\$ 66,201,186
		Cost/Dry Ton	\$ 235.71	\$ 280.93	\$ 275.84
4000	Flood & Pollution Control				
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution				
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals	Cost	\$ 1,123,365	\$ 1,135,165	\$ 1,168,200
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.5 million in Revenue	kWh	343,733	29,100,000	32,400,000
		Cost	\$ 771,650	\$ 898,568	\$ 1,303,900
		Cost/kWh	\$ 2.2449	\$ 0.0309	\$ 0.0402
		* Revenue Generated	\$ 159,258	\$ 1,329,000	\$ 1,511,000
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year Diversion	35,775	60,152	60,152
		Cost	\$ 538,716	\$ 517,675	\$ 539,200
		Cost/Mil. Gal./Year	\$ 15.06	\$ 8.61	\$ 8.96
	Operation of Detention Reservoirs	Reservoirs	37	37	37
		Cost	\$ 736,682	\$ 659,576	\$ 747,200
		Cost/Reservoir	\$ 19,910.32	\$ 17,826.37	\$ 20,194.59
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	\$ 392,927	\$ 543,837	\$ 736,000
4400	Aeration Facilities	Cost	\$ 1,563,123	\$ 1,198,705	\$ 1,398,300
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 715,441	\$ 1,177,415	\$ 544,858
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	99,387	113,000	120,000
		Cost	\$ 30,306,626	\$ 35,220,912	\$ 36,948,970
		Cost/Dry Ton	\$ 304.94	\$ 311.69	\$ 307.91
5271	Pelletizer Disposal	Dry Tons	28,867	42,000	30,000
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 3,831,071	\$ 6,971,370	\$ 6,153,100
		Cost/Dry Ton	\$ 132.71	\$ 165.98	\$ 205.10
7000	General Support (excludes program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 4,712,269	\$ 3,494,008	\$ 3,018,640
7604	Social Security and Medicare Contributions	Cost	\$ 1,515,230	\$ —	\$ —
	Departmental Totals		\$ 266,004,151	\$ 294,698,600	\$ 301,665,800

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

\* Revenue generated not included in total costs.

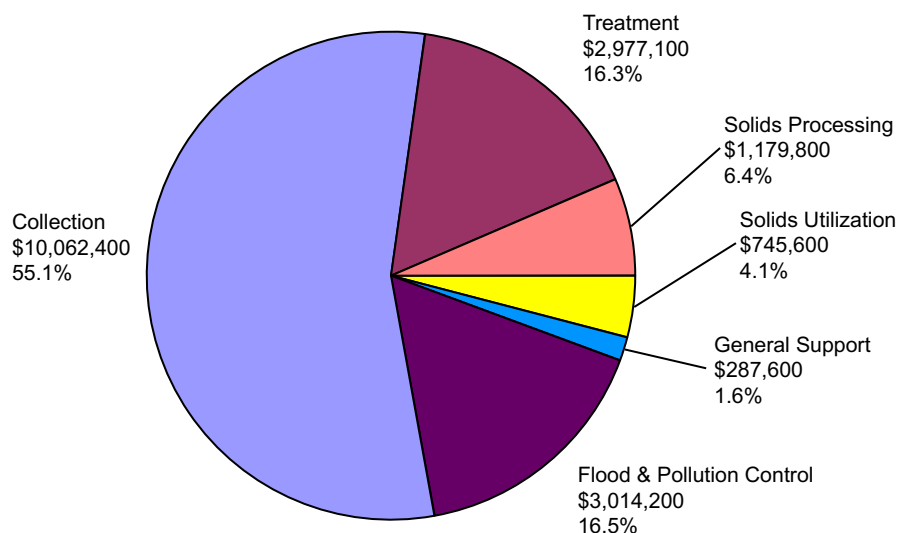
101 60000	Fund: Corporate	LINE ITEM ANALYSIS						
	Department: Maintenance & Operations							
	Division: All Divisions	2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$103,513,990	\$ 106,958,400	\$ 106,889,000	\$ 76,473,900	\$103,075,000	\$ 113,378,900	\$ —
601050	Compensation Plan Adjustments	—	—	2,129,600	1,572,000	1,945,900	682,400	—
601060	Compensation for Paid Overtime	5,110,514	6,228,800	4,099,200	2,890,800	3,998,200	4,214,600	—
601070	Social Security and Medicare Contributions	1,515,231	1,606,900	1,606,900	1,212,200	1,562,500	1,619,100	—
601080	Salaries of Nonbudgeted Employees	29,172	5,000	74,400	11,500	74,400	5,000	—
601100	Tuition and Training Payments	115,333	252,700	252,700	70,600	184,500	258,000	—
601270	General Salary Adjustments	—	—	—	—	—	724,900	—
100	TOTAL PERSONAL SERVICES	110,284,240	115,051,800	115,051,800	82,231,000	110,840,500	120,882,900	—
612010	Travel	12,696	24,200	24,200	8,200	19,400	31,200	—
612030	Meals and Lodging	79,632	83,800	83,800	57,200	73,500	109,400	—
612050	Compensation for Personally-Owned Automobiles	93,320	105,500	105,500	65,400	88,500	109,500	—
612080	Motor Vehicle Operating Services	511	1,600	1,600	800	1,100	2,100	—
612150	Electrical Energy	62,426,481	54,509,000	54,509,000	29,678,100	53,695,500	49,394,400	—
612160	Natural Gas	1,583,638	2,980,800	2,980,800	1,188,000	2,682,900	2,840,300	—
612170	Water and Water Services	1,187,194	1,960,700	1,960,700	1,087,300	1,620,300	1,561,100	—
612240	Testing and Inspection Services	121,430	364,800	364,800	298,100	210,500	334,000	—
612330	Rental Charges	254,004	183,300	333,300	316,900	241,800	132,000	—
612410	Governmental Service Charges	5,218,810	5,042,500	5,042,700	3,601,200	4,802,700	4,824,900	—
612420	Maintenance of Grounds and Pavements	1,054,397	2,165,400	1,973,700	1,739,600	1,757,500	1,959,200	—
612430	Payments for Professional Services	69,535	228,500	181,800	119,600	203,000	3,514,600	—
612490	Contractual Services, N.O.C.	687,106	931,100	931,100	880,800	712,800	1,200,900	—
612520	Waste Material Disposal Charges	19,773,952	25,822,300	25,822,300	25,775,000	25,391,000	26,869,500	—
612530	Farming Services	58,443	120,000	120,000	120,000	120,000	120,000	—
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	5,900,000	3,800,000	5,200,000	—
612600	Repairs to Collection Facilities	4,378,909	7,057,900	7,222,300	6,929,000	5,616,500	7,613,300	—
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	548,000	204,000	813,300	—
612650	Repairs to Process Facilities	13,198,543	13,161,300	12,973,400	12,135,600	11,371,800	14,435,200	—
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	—
612680	Repairs to Buildings	1,278,458	2,659,800	2,573,100	2,219,600	1,591,100	2,552,900	—
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	356,000	346,000	319,100	371,000	—
612780	Safety Repairs and Services	312,775	496,900	695,300	667,300	625,200	447,800	—

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612820	Computer Software Maintenance	10,473	10,600	10,600	10,500	10,500	760,600	—
612860	Repairs to Vehicle Equipment	115,607	150,800	150,800	142,000	117,200	152,200	—
612990	Repairs, N.O.C.	5,886	30,200	30,200	15,200	9,400	28,000	—
200	TOTAL CONTRACTUAL SERVICES	115,088,207	125,650,700	125,650,700	94,539,100	115,885,300	126,799,400	—
623030	Metals	27,197	47,600	67,600	54,700	62,300	47,600	—
623070	Electrical Parts and Supplies	4,447,191	5,738,200	5,567,200	4,927,100	4,664,200	6,024,100	—
623090	Plumbing Accessories and Supplies	1,233,344	1,475,400	1,325,400	1,088,100	1,319,600	1,455,600	—
623110	Hardware	6,476	9,000	9,000	9,000	8,300	9,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	211,160	285,300	355,300	300,300	241,500	307,200	—
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	6,000	5,000	7,000	—
623190	Paints, Solvents, and Related Materials	8,945	12,300	12,300	9,800	11,100	10,300	—
623250	Vehicle Parts and Supplies	140,921	255,400	278,400	266,000	223,500	243,400	—
623270	Mechanical Repair Parts	4,918,022	6,417,300	7,067,300	6,688,900	4,972,500	7,253,600	—
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	74,371	132,500	132,500	96,100	80,900	75,500	—
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,100	4,000	—
623560	Processing Chemicals	23,391,548	33,713,700	32,951,500	27,712,500	27,585,000	32,817,100	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	71,360	76,500	76,500	50,900	73,500	71,500	—
623660	Cleaning Supplies	5,520	6,700	7,700	6,000	7,200	6,700	—
623680	Tools and Supplies	342,529	354,100	354,100	323,400	311,800	334,000	—
623700	Wearing Apparel	3,087	4,500	4,500	2,400	2,500	4,000	—
623780	Safety and Medical Supplies	50,825	51,300	51,300	36,900	45,700	51,300	—
623800	Computer Software	727	40,500	40,500	1,500	10,900	40,500	—
623810	Computer Supplies	45,790	41,900	41,900	28,900	19,200	43,900	—
623820	Fuel	320,656	491,800	491,800	469,800	397,400	372,000	—
623840	Gases	31	6,600	7,600	6,800	4,000	6,600	—
623850	Communications Supplies	19,990	20,000	20,000	20,000	20,000	20,000	—
623860	Lubricants	27,123	42,200	42,200	34,000	38,400	52,200	—
623990	Materials and Supplies, N.O.C.	109,219	157,500	157,500	80,400	114,100	163,800	—
300	TOTAL MATERIALS AND SUPPLIES	35,605,171	49,441,300	49,123,100	42,264,500	40,267,700	49,490,900	—
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	—

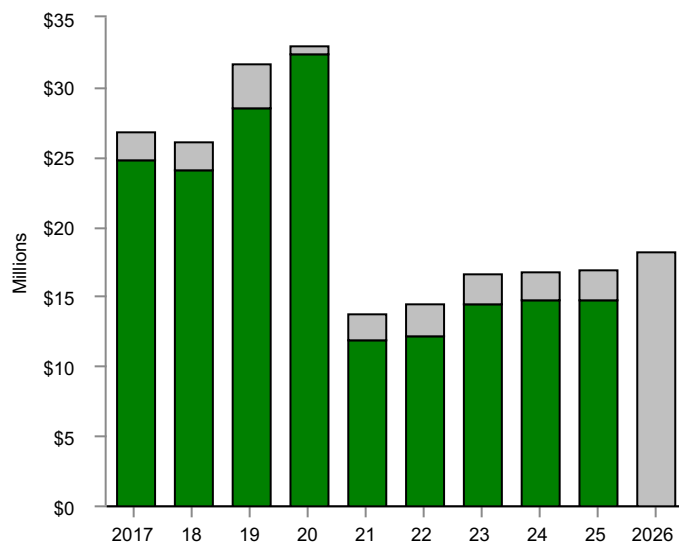
101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634650	Equipment for Process Facilities	1,416,910	2,294,500	2,563,500	2,296,900	2,283,200	2,464,600	—
634760	Material Handling and Farming Equipment	1,654,646	1,638,400	1,387,100	1,379,300	1,293,600	1,095,000	—
634860	Vehicle Equipment	1,211,461	320,000	516,200	490,400	486,500	645,000	—
634990	Machinery and Equipment, N.O.C.	698,660	256,900	361,200	346,400	281,000	243,000	—
400	TOTAL MACHINERY AND EQUIPMENT	5,026,535	4,554,800	4,873,000	4,546,800	4,384,900	4,492,600	—
TOTAL MAINTENANCE & OPERATIONS		\$266,004,153	\$ 294,698,600	\$ 294,698,600	\$ 223,581,400	\$271,378,400	\$ 301,665,800	\$ —
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. 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

2026	\$18,266,700
2025	\$16,954,800
Increase	\$1,311,900



### APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated



EXPENDITURES



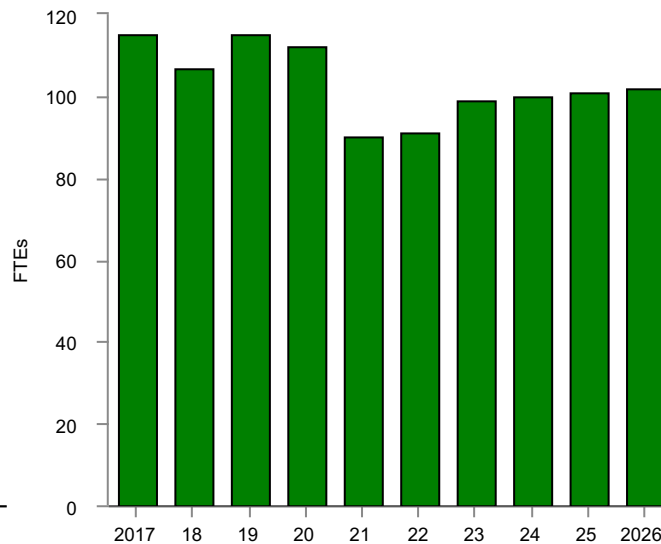
APPROPRIATIONS

**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.

**2023** - Increase is due to the transfer of various Budget and Management Analyst positions to the General Division.

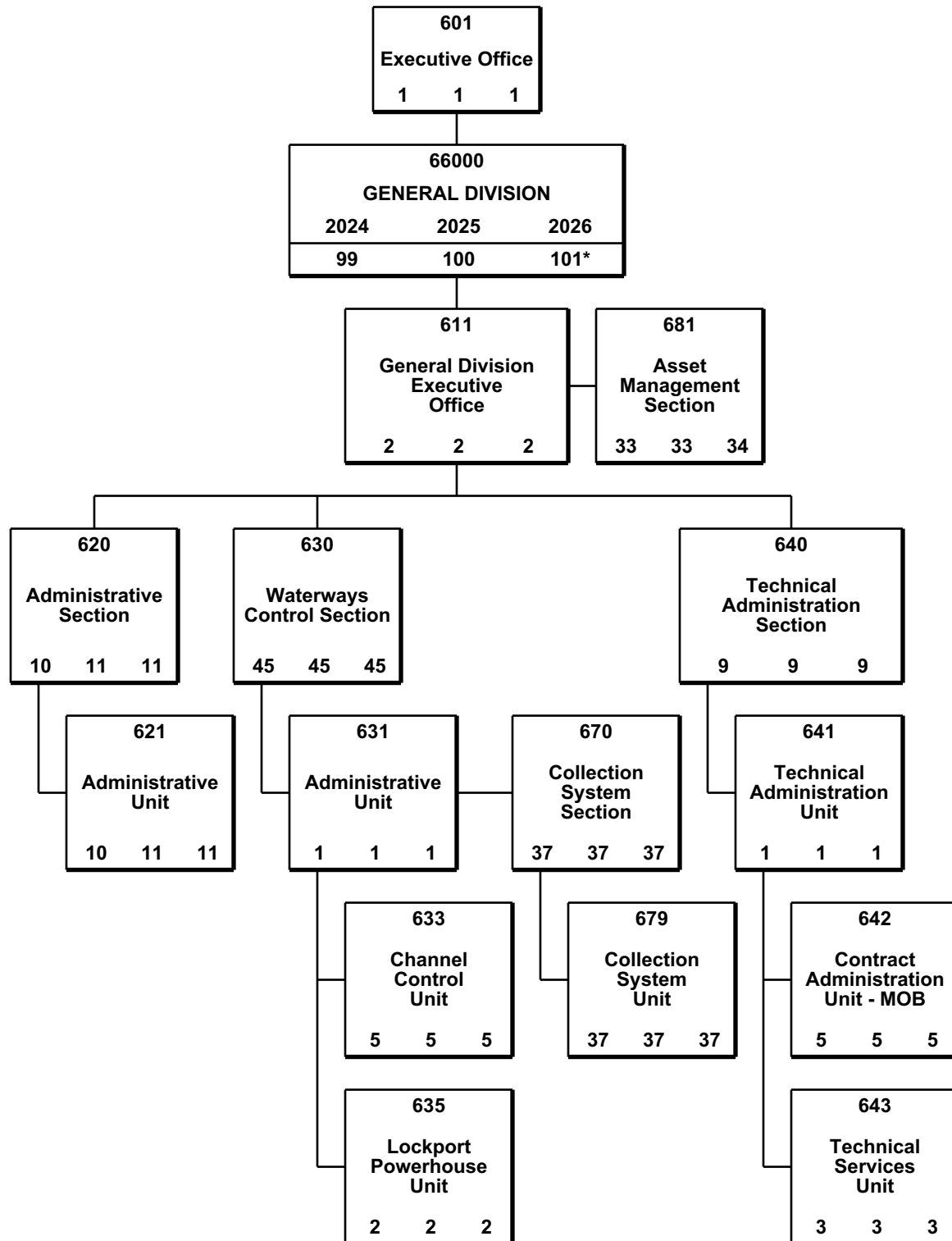
### BUDGETED FTE POSITIONS



**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 2026, 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.		\$ 13,039,500	71.4 %
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.		\$ 1,179,800	6.4 %
3. SOLIDS UTILIZATION: The General Division provides administrative support for management and coordination of biosolids processing and utilization of District-wide activities.		\$ 745,600	4.1 %
4. FLOOD & POLLUTION CONTROL: The Waterways Control Section minimizes flooding and pollution of Lake Michigan through continuous control of the water levels of major rivers and canals, while limiting diversion of water from the lake in accordance with the U.S. Supreme Court Decree of 1967. In addition, the Waterways Control Section operates the Lockport Powerhouse and will generate an estimated 32 million kWh of electrical energy resulting in approximately \$1.5 million in revenue.		\$ 3,014,200	16.5 %
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.		\$ 287,600	1.6 %
Division Totals		\$ 18,266,700	100.0 %

**66000 M&O - GENERAL DIVISION****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 8,295,521	2026 54	\$ 10,062,400	\$ 970,773	10.7
			2025 54	\$ 9,091,627		
1100	Surface Interceptor Systems	\$ 3,947,985	2026 23	\$ 4,475,400	\$ 351,970	8.5
			2025 23	\$ 4,123,430		
1200	Tunnel and Reservoir System	\$ 842,023	2026 7	\$ 1,044,500	\$ 63,735	6.5
			2025 7	\$ 980,765		
1300	Pumping Station Facilities	\$ 664,395	2026 6	\$ 780,200	\$ 42,478	5.8
			2025 6	\$ 737,722		
1900	Collection - Indirect Costs	\$ 2,841,118	2026 18	\$ 3,762,300	\$ 512,589	15.8
			2025 18	\$ 3,249,711		
2000	Treatment	\$ 2,465,995	2026 22	\$ 2,977,100	\$ (74,078)	(2.4)
			2025 21	\$ 3,051,178		
2000	Pre-Treatment	\$ 119,172	2026 1	\$ 124,600	\$ 219	0.2
			2025 1	\$ 124,381		
2100	Primary Treatment	\$ 94,580	2026 2	\$ 190,500	\$ 54,697	40.3
			2025 1	\$ 135,803		
2200	Secondary Treatment	\$ 420,059	2026 4	\$ 501,600	\$ 13,730	2.8
			2025 4	\$ 487,870		
2300	Tertiary Treatment	\$ 59,586	2026 1	\$ 82,000	\$ 733	0.9
			2025 1	\$ 81,267		
2900	Treatment - Indirect Costs	\$ 1,772,598	2026 14	\$ 2,078,400	\$ (143,457)	(6.5)
			2025 14	\$ 2,221,857		
3000	Solids Processing	\$ 963,191	2026 9	\$ 1,179,800	\$ (18,907)	(1.6)
			2025 9	\$ 1,198,707		
3100	Thickening	\$ 105,672	2026 1	\$ 183,500	\$ 80,955	78.9
			2025 1	\$ 102,545		
3200	Stabilization	\$ 28,581	2026 1	\$ 96,900	\$ 4,086	4.4
			2025 1	\$ 92,814		
a) Increase is due to the greater demand for collection systems cleaning (\$360,700). b) Increase is due to the reclassification of costs for compensation for paid overtime (\$248,600), reallocation of salaries to more accurately reflect current activities (\$94,400), and greater demand for conferences, seminars and training - Asset Management Group (\$27,900). c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$50,800). d) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$42,400), greater demand for sludge line air relief valves (\$17,500), and reclassification of costs for general salary adjustments (\$2,900).						



**66000 M&O - GENERAL DIVISION****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3300	Dewatering	\$ 81,437	2026 1	\$ 102,100	\$ 5,214	5.4
			2025 1	\$ 96,886		
3900	Solids Processing - Indirect Costs	\$ 747,501	2026 6	\$ 797,300	\$ (109,162)	(12.0)
			2025 6	\$ 906,462		
4000	Flood & Pollution Control	\$ 2,022,719	2026 10	\$ 3,014,200	\$ 481,803	19.0
			2025 10	\$ 2,532,397		
4200	Waterways Control and Stormwater Reservoirs	\$ 1,814,537	2026 10	\$ 2,415,400	\$ 433,754	21.9
			2025 10	\$ 1,981,646		
4210	Maintenance of Waterways	\$ 80,272	2026 —	\$ 458,000	\$ 172,153	60.2
			2025 —	\$ 285,847		
4400	Aeration Facilities	\$ 34,612	2026 —	\$ 44,600	\$ (21,581)	(32.6)
			2025 —	\$ 66,181		
4900	Flood & Pollution Control - Indirect Costs	\$ 93,298	2026 —	\$ 96,200	\$ (102,524)	(51.6)
			2025 —	\$ 198,724		
5000	Solids Utilization	\$ 652,672	2026 5	\$ 745,600	\$ (64,705)	(8.0)
			2025 5	\$ 810,305		
5900	Solids Utilization - Indirect Costs	\$ 652,672	2026 5	\$ 745,600	\$ (64,705)	(8.0)
			2025 5	\$ 810,305		
7000	General Support (excludes program number 7604)	\$ 266,096	2026 2	\$ 287,600	\$ 17,014	6.3
			2025 2	\$ 270,586		
7604	Social Security and Medicare Contributions	\$ 171,666	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Division Totals		\$14,837,860	2026 102	\$18,266,700	\$ 1,311,900	7.7 %
			2025 101	\$16,954,800		
<p>e) Increase is due to the greater need for Main Street Bridge expansion joint replacement (\$166,300).</p> <p>f) Decrease is due to the reduced need for Sidestream Elevated Pool Aeration 4 ceiling repair (\$25,000).</p> <p>g) Decrease is due to the reclassification of costs for compensation for paid overtime (\$50,200), and reclassification of compensation plan adjustments (\$35,800).</p> <p>* The 2026 position total for the General Division is 102, with 19 positions budgeted in the Stormwater Management Fund.</p>						

**66000 M&O - GENERAL DIVISION****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
1000-2900	Collection & Treatment					
	Technical and Administrative Support for Collection and Treatment Activities	Cost	\$ 10,761,516	\$ 12,142,805	\$ 13,039,500	a)
3000	Solids Processing					
	Technical and Administrative Support for Solids Removal and Processing	Cost	\$ 963,191	\$ 1,198,707	\$ 1,179,800	
4000	Flood & Pollution Control					
4200	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution	Cost	\$ 1,123,365	\$ 1,135,165	\$ 1,168,200	
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.5 million in Revenue	kWh	343,733	29,100,000	32,400,000	
		Cost	\$ 237,921	\$ 416,281	\$ 799,600	
		Cost/kWh	\$ 0.6922	\$ 0.0143	\$ 0.0247	
	* Revenue Generated	\$	159,258	1,329,000	1,511,000	
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year	35,775	60,152	60,152	
		Cost	\$ 453,251	\$ 430,200	\$ 447,600	
		Cost/Mil. Gal./Year	\$ 12.67	\$ 7.15	\$ 7.44	
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	\$ 80,272	\$ 285,847	\$ 458,000	b)
4400	Aeration Facilities	Cost	\$ 34,612	\$ 66,181	\$ 44,600	c)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 93,298	\$ 198,724	\$ 96,200	d)
5000	Solids Utilization					
	Technical and Administrative Support for the Management and Coordination of the Solids Utilization Program	Cost	\$ 652,672	\$ 810,305	\$ 745,600	
<p>a) Increase is due to the greater demand for collection systems cleaning (\$360,700), reclassification of costs for compensation for paid overtime (\$252,400), greater demand for Tunnel and Reservoir Plan hydraulic cylinders (\$30,000), greater demand for conferences, seminars and training - Asset Management Group (\$27,900), furnish &amp; deliver replacement media at the Upper Des Plaines Pumping Station (\$25,000), greater demand for manhole covers and frames (\$20,000), emergency generator preventative maintenance (\$20,000), and emergency generator preventative maintenance parts (\$20,000).</p> <p>b) Increase is due to the greater need for Main Street Bridge expansion joint replacement (\$166,300).</p> <p>c) Decrease is due to the reduced need for Sidestream Elevated Pool Aeration 4 ceiling repair (\$25,000).</p> <p>d) Decrease is due to the reclassification of costs for compensation for paid overtime (\$50,200) and reclassification of compensation plan adjustments (\$35,800).</p>						

**66000 M&O - GENERAL DIVISION****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	\$ 266,096	\$ 270,586	\$ 287,600
7604	Social Security and Medicare Contributions	Cost	\$ 171,666	\$ —	\$ —
Division Totals			\$ 14,837,860	\$ 16,954,800	\$ 18,266,700
* Revenue generated not included in total costs.					

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2024	2025				2026	
		Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 11,993,355	\$ 12,889,600	\$ 12,889,600	\$ 8,688,700	\$ 11,720,800	\$ 13,323,600	\$ —
601050	Compensation Plan Adjustments	—	—	238,900	30,000	147,400	122,800	—
601060	Compensation for Paid Overtime	329,219	573,400	334,500	197,300	330,000	298,800	—
601070	Social Security and Medicare Contributions	171,666	191,900	191,900	133,800	180,900	192,700	—
601100	Tuition and Training Payments	15,249	39,500	40,100	7,900	27,200	39,900	—
601270	General Salary Adjustments	—	—	—	—	—	190,000	—
100	TOTAL PERSONAL SERVICES	12,509,489	13,694,400	13,695,000	9,057,700	12,406,300	14,167,800	—
612010	Travel	3,798	4,500	5,100	200	4,900	5,700	—
612030	Meals and Lodging	13,506	8,300	10,300	5,500	9,000	14,700	—
612050	Compensation for Personally- Owned Automobiles	3,193	5,500	5,500	1,100	4,000	5,000	—
612080	Motor Vehicle Operating Services	260	300	300	200	200	300	—
612150	Electrical Energy	80,456	58,000	58,000	44,400	79,000	70,900	—
612160	Natural Gas	3,460	6,900	6,900	2,600	5,400	6,900	—
612170	Water and Water Services	15,137	32,200	32,200	13,800	19,000	26,800	—
612240	Testing and Inspection Services	4,755	7,000	7,000	7,000	6,000	7,000	—
612410	Governmental Service Charges	13,513	15,800	15,900	14,500	15,800	15,800	—
612420	Maintenance of Grounds and Pavements	133,468	172,000	172,000	161,000	147,000	177,800	—
612430	Payments for Professional Services	9,300	84,900	84,900	22,700	83,000	386,000	—
612490	Contractual Services, N.O.C.	90,590	96,600	96,600	96,600	96,600	96,600	—
612520	Waste Material Disposal Charges	3,394	8,000	8,000	8,000	5,000	8,000	—
612600	Repairs to Collection Facilities	1,328,554	1,473,300	1,644,200	1,464,100	1,329,000	1,765,000	—
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	548,000	204,000	813,300	—
612680	Repairs to Buildings	14,453	30,500	30,500	24,500	21,000	27,000	—
612780	Safety Repairs and Services	9,541	9,900	9,900	9,900	9,500	20,000	—
612860	Repairs to Vehicle Equipment	23,569	32,100	32,100	32,100	15,000	30,000	—
612990	Repairs, N.O.C.	1,904	4,200	4,200	2,000	2,000	2,000	—
200	TOTAL CONTRACTUAL SERVICES	1,887,851	2,662,700	2,836,300	2,458,200	2,055,400	3,478,800	—
623070	Electrical Parts and Supplies	45,338	101,500	101,500	49,200	64,000	96,500	—
623090	Plumbing Accessories and Supplies	7,832	4,000	4,000	3,800	4,000	29,000	—
623110	Hardware	979	1,000	1,000	1,000	1,400	1,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	8,873	14,900	14,900	7,400	10,000	9,000	—

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623250	Vehicle Parts and Supplies	174	2,500	2,500	600	600	2,500	—
623270	Mechanical Repair Parts	57,784	121,000	121,000	106,100	25,000	171,000	—
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,753	48,500	48,500	17,700	5,000	8,500	—
623560	Processing Chemicals	127,629	202,700	202,700	202,700	130,700	192,700	—
623680	Tools and Supplies	20,008	17,000	17,000	14,400	12,000	12,000	—
623700	Wearing Apparel	3,087	3,500	3,500	2,400	2,500	3,000	—
623780	Safety and Medical Supplies	23,394	15,000	15,700	15,700	17,000	15,000	—
623800	Computer Software	—	2,000	2,000	—	1,000	2,000	—
623810	Computer Supplies	1,893	7,900	7,900	4,500	7,000	7,900	—
623990	Materials and Supplies, N.O.C.	—	2,500	3,000	2,900	3,200	—	—
300	TOTAL MATERIALS AND SUPPLIES	440,521	594,000	595,200	469,700	328,400	620,100	—
TOTAL GENERAL DIVISION		\$ 14,837,861	\$ 16,951,100	\$ 17,126,500	\$ 11,985,600	\$ 14,790,100	\$ 18,266,700	\$ —

NOTES: 1. Amounts may not add up due to rounding.

2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>601</b>	<b>Executive Office</b>					
EX14	Director of Maintenance & Operations	1	1		1	
TOTAL 601	Executive Office	1	1	322,169	1	322,169
<b>611</b>	<b>General Division Executive Office</b>					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 611	General Division Executive Office	2	2	398,856	2	335,515
<b>620</b>	<b>Administrative Section</b>					
<b>621</b>	<b>Administrative Unit</b>					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	7	7		7	
HP11	Administrative Specialist	—	1		1	
TOTAL 621	Administrative Unit	10	11	1,327,843	11	1,351,286
TOTAL 620	Administrative Section	10	11	1,327,843	11	1,351,286
<b>630</b>	<b>Waterways Control Section</b>					
<b>631</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	
TOTAL 631	Administrative Unit	1	1	237,031	1	237,031
<b>633</b>	<b>Channel Control Unit</b>					
NR6271	Systems Dispatcher	5	5		5	
TOTAL 633	Channel Control Unit	5	5	708,240	5	736,528
<b>635</b>	<b>Lockport Powerhouse Unit</b>					
NR7394	Powerhouse Mechanic Leadman	1	1		1	
NR7393	Powerhouse Mechanic	1	1		1	
TOTAL 635	Lockport Powerhouse Unit	2	2	293,592	2	305,344
<b>670</b>	<b>Collection System Section</b>					
<b>679</b>	<b>Collection System Unit</b>					
HP17	Senior Engineer	2	2		2	

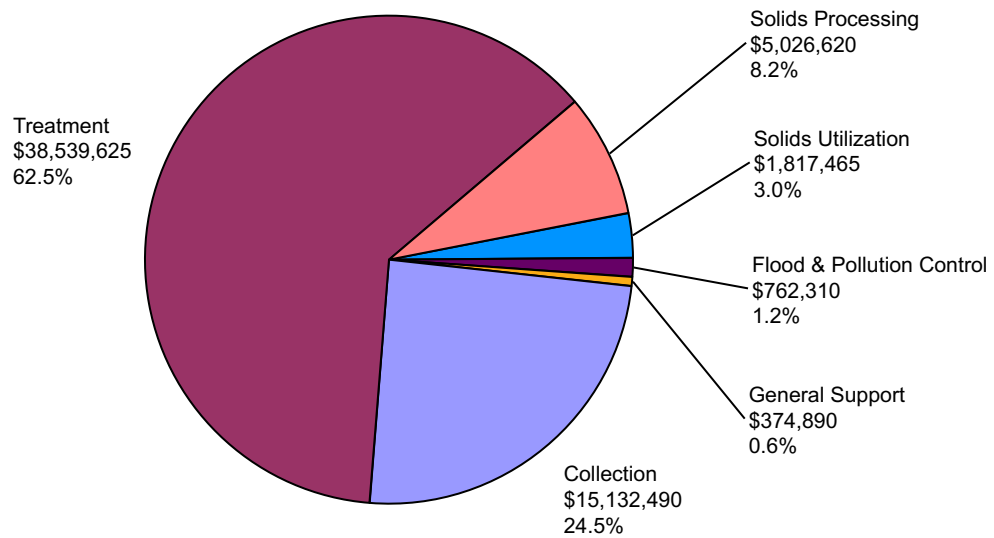
Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	6	6		6	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	1	1		1	
NR8331	Laborer Foreman	6	6		6	
NR8650	Maintenance Laborer Class A Shift	14	14		14	
PR6473	Truck Driver	6	6		6	
TOTAL 679	Collection System Unit	37	37	3,980,442	37	4,105,227
TOTAL 670	Collection System Section	37	37	3,980,442	37	4,105,227
TOTAL 630	Waterways Control Section	45	45	5,219,305	45	5,384,130
<b>640</b>	<b>Technical Administration Section</b>					
<b>641</b>	<b>Technical Administration Unit</b>					
HP20	Managing Engineer	1	1		1	
TOTAL 641	Technical Administration Unit	1	1	226,944	1	237,031
<b>642</b>	<b>Contract Administration Unit - MOB</b>					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	—		—	
HP17	Senior Engineer #2 (Associate Civil Engineer) (New Grade HP15)	—	1		—	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		2	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 642	Contract Administration Unit - MOB	5	5	754,430	5	705,175
<b>643</b>	<b>Technical Services Unit</b>					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 643	Technical Services Unit	3	3	390,951	3	402,928
TOTAL 640	Technical Administration Section	9	9	1,372,326	9	1,345,134
<b>681</b>	<b>Asset Management Section</b>					
HP20	Managing Engineer	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP18	Principal Electrical Engineer	2	2		2	
HP18	Principal Mechanical Engineer	3	3		3	
HP17	Senior Electrical Engineer	5	5		5	
HP17	Senior Mechanical Engineer	5	5		6	
HP15	Associate Electrical Engineer	5	2		2	
HP15	Associate Mechanical Engineer	5	5		5	
HP14	Assistant Electrical Engineer	2	5		5	
HP14	Assistant Mechanical Engineer	3	3		3	
HP14	Engineering Technician V	2	2		2	
TOTAL 681	Asset Management Section	33	33	4,648,868	34	4,697,876
TOTAL	Maintenance & Operations General Division	100	101	13,289,366	102	13,436,110
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.						

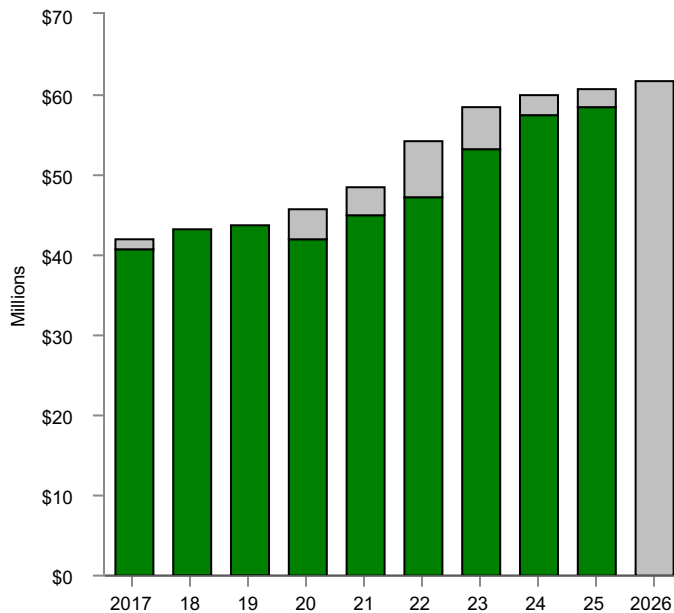


## MAINTENANCE & OPERATIONS - NORTH SERVICE AREA PROGRAMS

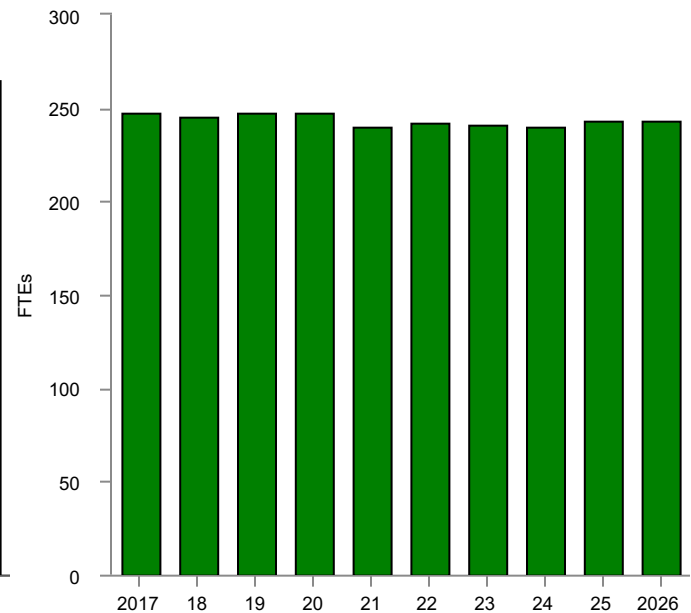
2026	\$61,653,400
2025	\$60,661,500
Increase	\$991,900



### APPROPRIATIONS & EXPENDITURES



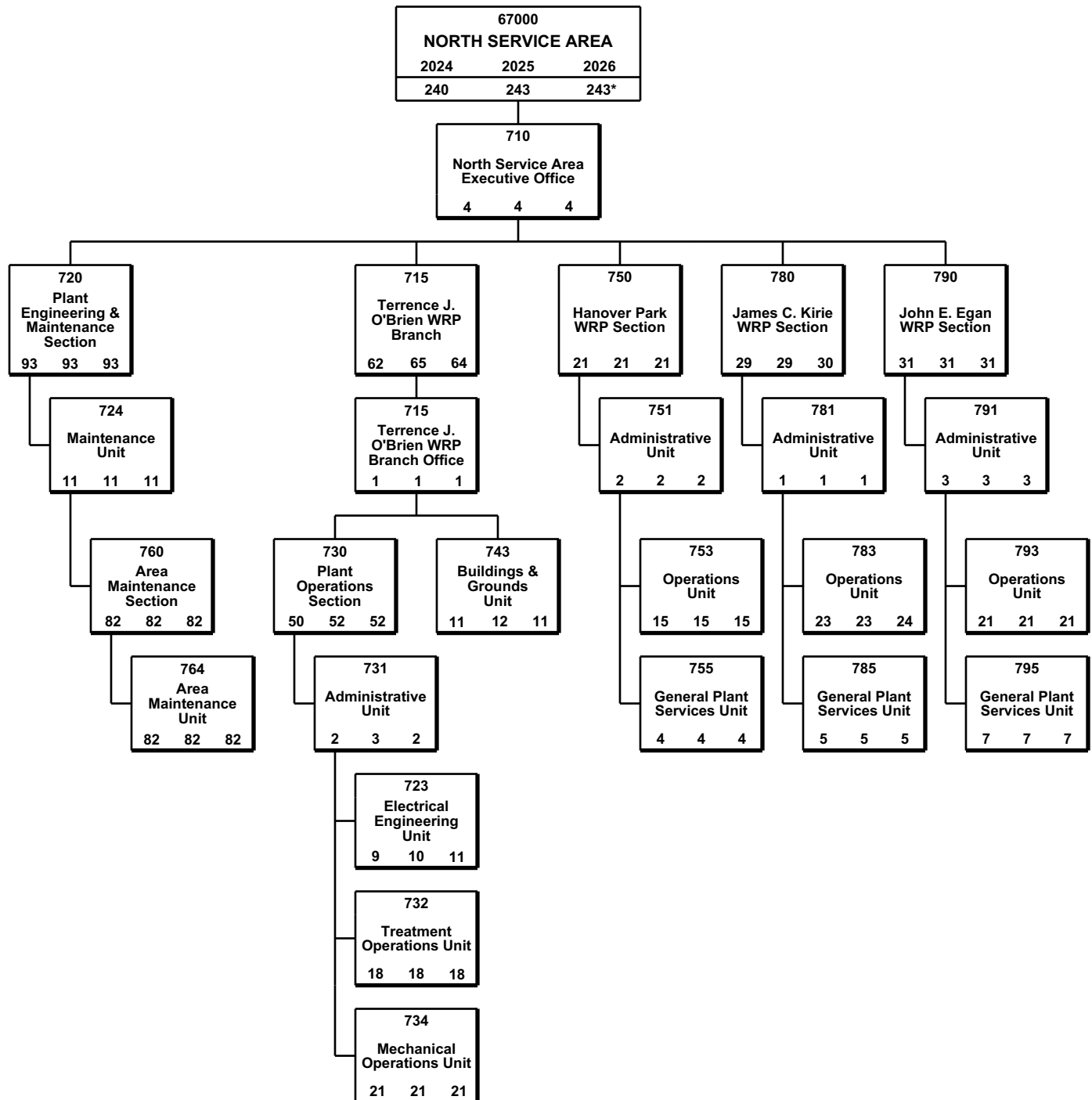
### BUDGETED FTE POSITIONS



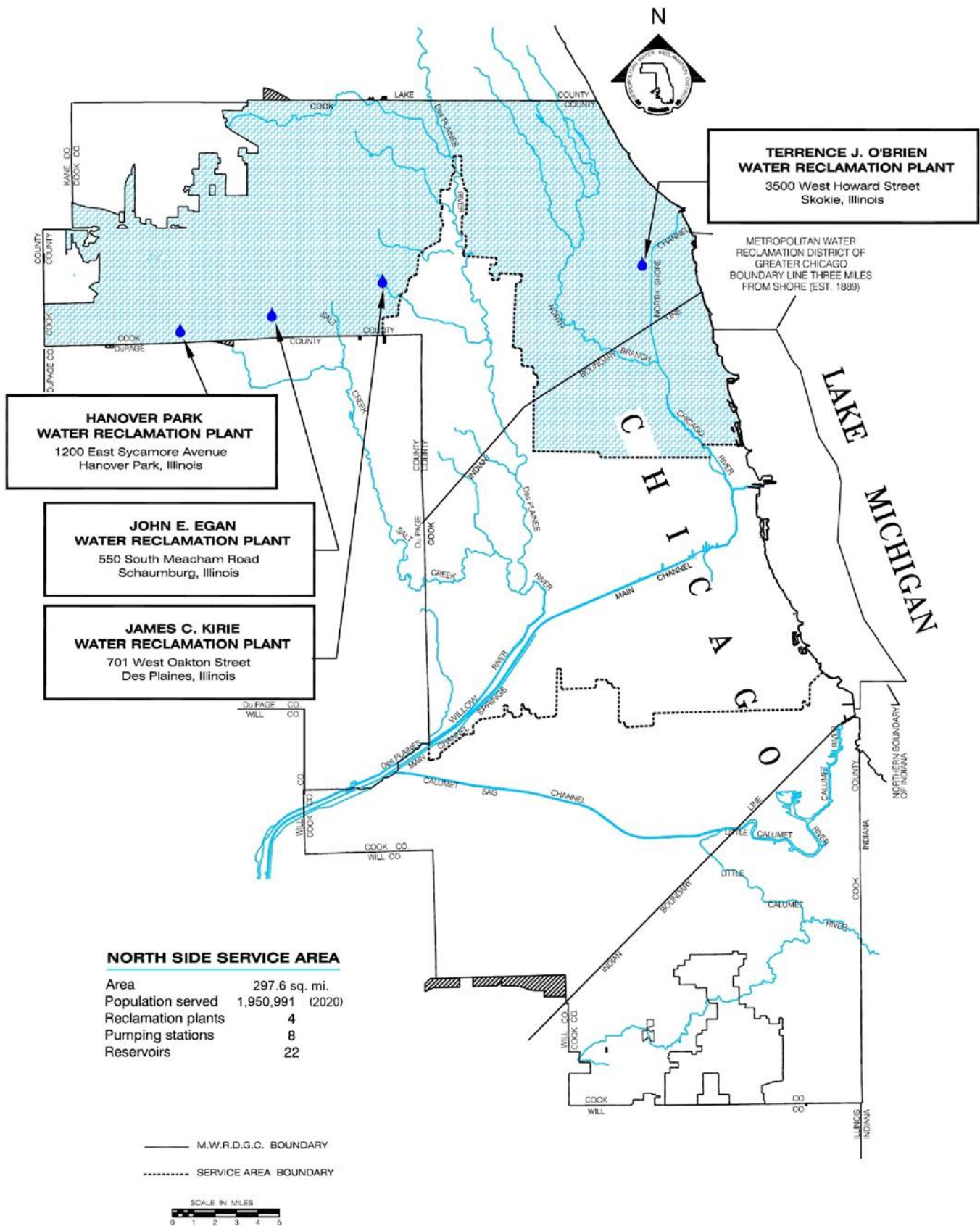
2025 Expenditures are estimated	
<span style="display:inline-block; width:15px; height:15px; background-color:green; border:1px solid black;"></span> EXPENDITURES	<span style="display:inline-block; width:15px; height:15px; background-color:gray; border:1px solid black;"></span> APPROPRIATIONS

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

# MAINTENANCE & OPERATIONS - NORTH SERVICE AREA



\* In 2026, 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 105.4 billion gallons of wastewater through its treatment facilities and a contract agreement with the Fox River Water Reclamation District.				\$53,672,115	87.0 %
		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 15,002 dry tons of solids through various systems, including concentration and heated anaerobic digestion for further processing at the Stickney WRP.				\$ 5,026,620	8.2 %
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.				\$ 1,817,465	3.0 %
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.				\$ 762,310	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.				\$ 374,890	0.6 %
Division Totals				\$61,653,400	100.0 %

**67000 M&O - NORTH SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$14,885,625	2026	66 \$ 15,132,490	\$ (78,900)	(0.5)	
			2025	66 \$ 15,211,390			
1100	Surface Interceptor Systems	\$ 352,707	2026	3 \$ 370,300	\$ 17,814	5.1	
			2025	3 \$ 352,486			
1200	Tunnel and Reservoir System	\$ 2,861,922	2026	14 \$ 1,985,400	\$ 275,411	16.1	a)
			2025	13 \$ 1,709,989			
1300	Pumping Station Facilities	\$ 6,330,413	2026	25 \$ 7,729,700	\$ (20,750)	(0.3)	
			2025	26 \$ 7,750,450			
1900	Collection - Indirect Costs	\$ 5,340,583	2026	24 \$ 5,047,090	\$ (351,375)	(6.5)	b)
			2025	24 \$ 5,398,465			
2000	Treatment	\$34,384,335	2026	151 \$ 38,539,625	\$ 1,303,276	3.5	
			2025	151 \$ 37,236,349			
2000	Pre-Treatment	\$ 784,976	2026	5 \$ 1,400,400	\$ 261,434	23.0	c)
			2025	5 \$ 1,138,966			
2100	Primary Treatment	\$ 639,171	2026	6 \$ 757,600	\$ 47,722	6.7	
			2025	6 \$ 709,878			
2200	Secondary Treatment	\$13,188,125	2026	45 \$ 15,618,800	\$ 316,305	2.1	d)
			2025	45 \$ 15,302,495			
2300	Tertiary Treatment	\$ 1,709,465	2026	11 \$ 2,188,500	\$ 766	—	
			2025	11 \$ 2,187,734			
2900	Treatment - Indirect Costs	\$18,062,598	2026	84 \$ 18,574,325	\$ 677,050	3.8	e)
			2025	84 \$ 17,897,275			
<p>a) Increase is due to the procurement of influent gate actuators at the Kirie WRP (\$165,000) and a reallocation of salaries to better reflect current activities (\$104,300).</p> <p>b) Decrease is due to a reallocation of paid overtime to processing activities (\$408,000), offset by the procurement of a Worthington Rotating Assembly for the Kirie WRP (\$75,000).</p> <p>c) Increase is due to an increased need for Westech parts for the Grit Building at the Egan WRP (\$244,900).</p> <p>d) Increase is due to the addition of phosphorus removal chemicals at the O'Brien and Kirie WRPs to meet permit requirements beginning in 2026 (\$280,000) and a reallocation of salaries to better reflect current activities (\$204,300), offset by cost savings for electrical energy for blowers at the Kirie WRP (\$89,500) and the reduced need for waste activated sludge pumps at the Egan WRP (\$60,000).</p> <p>e) Increase is due to a reallocation of paid overtime to processing activities (\$515,700) and the procurement of a Worthington Rotating Assembly for the Kirie WRP (\$180,000).</p>							

**67000 M&O - NORTH SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3000	Solids Processing	\$ 5,077,693	2026 22	\$ 5,026,620	\$ (158,960)	(3.1)
			2025 22	\$ 5,185,580		
3100	Thickening	\$ 1,020,832	2026 5	\$ 1,033,100	\$ (3,650)	(0.4)
			2025 5	\$ 1,036,750		
3200	Stabilization	\$ 884,034	2026 6	\$ 957,300	\$ (49,470)	(4.9)
			2025 6	\$ 1,006,770		
3300	Dewatering	\$ 758,591	2026 5	\$ 867,100	\$ 4,635	0.5
			2025 5	\$ 862,465		
3900	Solids Processing - Indirect Costs	\$ 2,414,236	2026 6	\$ 2,169,120	\$ (110,475)	(4.8)
			2025 6	\$ 2,279,595		
4000	Flood & Pollution Control	\$ 752,835	2026 2	\$ 762,310	\$ (40,411)	(5.0)
			2025 2	\$ 802,721		
4200	Waterways Control and Stormwater Reservoirs	\$ 330,602	2026 2	\$ 348,000	\$ 28,272	8.8
			2025 2	\$ 319,728		
4400	Aeration Facilities	\$ 283,891	2026 —	\$ 330,300	\$ (3,827)	(1.1)
			2025 —	\$ 334,127		
4900	Flood & Pollution Control - Indirect Costs	\$ 138,342	2026 —	\$ 84,010	\$ (64,857)	(43.6)
			2025 —	\$ 148,867		
5000	Solids Utilization	\$ 1,747,991	2026 1	\$ 1,817,465	\$ (61,046)	(3.3)
			2025 1	\$ 1,878,511		
5200	Solids Distribution	\$ 334,202	2026 —	\$ 489,600	\$ (18,500)	(3.6)
			2025 —	\$ 508,100		
5900	Solids Utilization - Indirect Costs	\$ 1,413,789	2026 1	\$ 1,327,865	\$ (42,546)	(3.1)
			2025 1	\$ 1,370,411		
7000	General Support (excluding program number 7604)	\$ 341,432	2026 1	\$ 374,890	\$ 27,942	8.1
			2025 1	\$ 346,948		
7604	Social Security and Medicare Contributions	\$ 396,249	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Division Totals		\$57,586,160	2026 243	\$61,653,400	\$ 991,900	1.6 % *
			2025 243	\$60,661,500		
f) Decrease is due to a reallocation of paid overtime to processing activities (\$51,000).						
* The 2026 position total for the North Service Area is 243, with no positions budgeted in the Stormwater Management Fund.						

**67000 M&O - NORTH SERVICE AREA****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	78,715	79,000	79,000	
		Cost	\$ 26,942,848	\$ 29,530,198	\$ 30,226,565	a)
		Cost/Mil. Gallons	\$ 342.28	\$ 373.80	\$ 382.61	
	John E. Egan Water Reclamation Plant	Mil. Gallons	7,582	9,300	7,582	b)
		Cost	\$ 7,005,733	\$ 7,674,310	\$ 7,596,650	
		Cost/Mil. Gallons	\$ 924.00	\$ 825.19	\$ 1,001.93	b)
	Hanover Park Water Reclamation Plant	Mil. Gallons	2,570	3,950	3,950	
		Cost	\$ 4,015,501	\$ 3,463,896	\$ 3,361,600	
		Cost/Mil. Gallons	\$ 1,562.45	\$ 876.94	\$ 851.04	
	James C. Kirie Water Reclamation Plant	Mil. Gallons	12,574	13,300	12,700	
		Cost	\$ 8,922,604	\$ 9,489,336	\$ 10,307,300	c)
		Cost/Mil. Gallons	\$ 709.61	\$ 713.48	\$ 811.60	
	Fox River Water Reclamation District	Mil. Gallons	2,200	2,200	2,200	
		Cost	\$ 2,383,274	\$ 2,290,000	\$ 2,180,000	
		Cost/Mil. Gallons	\$ 1,083.31	\$ 1,040.91	\$ 990.91	
3000	Solids Processing					
	Remove 59,800 Dry Tons of Solids, Transfer 40,513 Dry Tons to the Stickney WRP, and Process 15,002 Dry Tons Through Various Systems, Including Concentration and Heated Anaerobic Digestion for Further Processing at the Stickney WRP	Dry Tons	13,811	16,000	15,002	
		Cost	\$ 5,077,693	\$ 5,185,580	\$ 5,026,620	d)
		Cost/Dry Ton	\$ 367.66	\$ 324.10	\$ 335.06	
<p>a) Increase is due to the reallocation of salaries to better reflect current activities (\$486,900) and the addition of phosphorus removal chemicals at the O'Brien WRP (\$250,000).</p> <p>b) Decrease is due to revising the estimated number of gallons processed to better reflect actual results.</p> <p>c) Increase is due to the procurement of a Worthington Rotating Assembly (\$255,000), the reallocation of salaries to better reflect current activities (\$207,900), an increased need for stop logs (\$100,000), the procurement of one oil-filled transformer (\$100,000), an increased need for elevator maintenance (\$95,000), and the procurement of a service water pump (\$70,000).</p> <p>d) Decrease is due to the 2025 procurement of a waste activated sludge pump and variable frequency drive at the Kirie WRP (\$115,000).</p>						

**67000 M&O - NORTH SERVICE AREA****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	\$ 330,602	\$ 319,728	\$ 348,000	
		Cost/Reservoir	\$ 15,027.36	\$ 14,533.08	\$ 15,818.18	
4400	Aeration Facilities	Cost	\$ 283,891	\$ 334,127	\$ 330,300	
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 138,342	\$ 148,867	\$ 84,010	e)
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	1,054	1,000	1,000	
		Cost	\$ 1,747,991	\$ 1,878,511	\$ 1,817,465	
		Cost/Dry Ton	\$ 1,658.44	\$ 1,878.51	\$ 1,817.47	
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	\$ 341,432	\$ 346,948	\$ 374,890	
7604	Social Security and Medicare Contributions	Cost	\$ 396,249	\$ —	\$ —	
	Division Totals		\$ 57,586,160	\$ 60,661,500	\$ 61,653,400	
e) Decrease is due to a reallocation of paid overtime to processing activities (\$51,000).						



101 67000	Fund: Corporate	LINE ITEM ANALYSIS						
	Department: Maintenance & Operations							
	Division: North Service Area	2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 27,080,315	\$ 27,931,400	\$ 27,931,400	\$ 20,183,400	\$ 27,589,500	\$ 29,534,600	\$ —
601050	Compensation Plan Adjustments	—	—	380,100	358,500	359,000	189,300	—
601060	Compensation for Paid Overtime	1,377,348	1,376,100	1,020,000	748,700	996,700	974,700	—
601070	Social Security and Medicare Contributions	396,250	416,000	416,000	318,900	408,500	420,500	—
601100	Tuition and Training Payments	69,967	67,100	67,100	29,400	51,100	69,900	—
601270	General Salary Adjustments	—	—	—	—	—	218,300	—
100	TOTAL PERSONAL SERVICES	28,923,880	29,790,600	29,814,600	21,638,900	29,404,800	31,407,300	—
612010	Travel	5,136	6,000	6,000	3,600	5,000	12,500	—
612030	Meals and Lodging	30,809	28,900	28,900	22,100	25,000	38,400	—
612050	Compensation for Personally-Owned Automobiles	26,021	22,000	22,000	12,600	20,900	26,500	—
612080	Motor Vehicle Operating Services	144	500	700	500	700	1,000	—
612150	Electrical Energy	12,182,145	11,670,200	11,670,200	6,314,900	11,606,200	10,666,500	—
612160	Natural Gas	650,604	887,900	887,900	485,500	885,500	950,800	—
612170	Water and Water Services	104,291	81,300	81,300	52,400	81,300	94,000	—
612240	Testing and Inspection Services	42,957	60,600	60,600	41,600	39,500	55,200	—
612330	Rental Charges	5,969	10,600	10,600	10,000	6,600	20,600	—
612410	Governmental Service Charges	5,016,942	4,836,500	4,836,400	3,417,400	4,598,900	4,618,700	—
612420	Maintenance of Grounds and Pavements	68,730	198,900	213,900	211,800	175,500	275,900	—
612490	Contractual Services, N.O.C.	3,945	20,000	20,000	19,200	12,500	28,000	—
612520	Waste Material Disposal Charges	642,621	885,500	885,500	885,200	805,800	952,900	—
612530	Farming Services	58,443	120,000	120,000	120,000	120,000	120,000	—
612600	Repairs to Collection Facilities	581,899	1,290,400	1,312,800	1,310,500	1,212,800	1,401,600	—
612650	Repairs to Process Facilities	3,200,674	4,048,400	4,367,300	4,353,500	3,446,000	3,698,800	—
612680	Repairs to Buildings	504,347	604,500	634,500	632,900	507,000	662,000	—
612760	Repairs to Material Handling and Farming Equipment	10,428	15,500	15,500	5,500	14,100	30,500	—
612780	Safety Repairs and Services	73,903	131,000	195,100	179,800	177,700	109,100	—
612860	Repairs to Vehicle Equipment	13,692	20,000	20,000	15,000	18,800	19,200	—
200	TOTAL CONTRACTUAL SERVICES	23,223,701	24,938,700	25,389,200	18,094,000	23,759,800	23,782,200	—
623030	Metals	8,991	10,000	10,000	9,400	9,200	10,000	—
623070	Electrical Parts and Supplies	1,599,285	1,882,300	1,882,300	1,829,800	1,738,600	2,091,500	—
623090	Plumbing Accessories and Supplies	280,467	373,800	373,800	309,200	330,200	306,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	90,032	82,900	132,900	117,600	68,400	86,000	—

101 67000	Fund: Corporate Department: Maintenance & Operations Division: North Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623190	Paints, Solvents, and Related Materials	1,890	2,300	2,300	1,800	2,100	2,300	—
623250	Vehicle Parts and Supplies	17,547	26,000	22,600	20,800	17,900	26,000	—
623270	Mechanical Repair Parts	1,346,260	1,348,600	1,598,600	1,537,500	1,314,800	1,839,900	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	29,099	33,000	33,000	32,500	31,000	38,000	—
623560	Processing Chemicals	755,381	1,090,000	1,090,000	1,061,500	816,300	1,383,000	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	59,139	44,000	44,000	40,400	42,400	39,000	—
623660	Cleaning Supplies	1,815	2,000	1,900	1,400	1,900	2,000	—
623680	Tools and Supplies	96,709	100,000	100,000	89,000	94,300	102,000	—
623780	Safety and Medical Supplies	17,950	18,500	18,500	17,700	15,600	18,500	—
623800	Computer Software	46	6,000	6,000	1,500	4,000	6,000	—
623810	Computer Supplies	17,519	17,000	17,000	13,700	5,200	14,000	—
623820	Fuel	28,339	20,800	20,800	19,000	17,400	26,000	—
623850	Communications Supplies	19,990	20,000	20,000	20,000	20,000	20,000	—
623860	Lubricants	1,583	5,000	5,000	3,800	3,600	5,000	—
623990	Materials and Supplies, N.O.C.	10,981	13,700	13,700	11,800	13,700	23,700	—
300	TOTAL MATERIALS AND SUPPLIES	4,383,023	5,095,900	5,392,400	5,138,400	4,546,600	6,038,900	—
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	—
634650	Equipment for Process Facilities	444,525	330,000	330,000	318,400	327,700	215,000	—
634760	Material Handling and Farming Equipment	113,369	308,400	406,300	398,500	311,300	15,000	—
634860	Vehicle Equipment	452,807	150,000	150,100	150,000	150,100	150,000	—
400	TOTAL MACHINERY AND EQUIPMENT	1,055,559	833,400	931,400	900,700	829,700	425,000	—
TOTAL NORTH SERVICE AREA		\$ 57,586,163	\$ 60,658,600	\$ 61,527,600	\$ 45,772,000	\$ 58,540,900	\$ 61,653,400	\$ —

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: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>710</b>	<b>North Service Area Executive Office</b>					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP20	Managing Engineer	1	1		1	
HP17	Senior Mechanical Engineer	1	1		1	
HP12	Secretary #1	1	1		1	
TOTAL 710	North Service Area Executive Office	4	4	786,295	4	717,444
<b>720</b>	<b>Plant Engineering &amp; Maintenance Section</b>					
<b>724</b>	<b>Maintenance Unit</b>					
HP19	Master Mechanic II #2 (Master Mechanic I) (New Grade HP18)	1	1		1	
HP17	Assistant Master Mechanic	4	4		4	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Civil Engineer #2 (Engineering Technician V) (New Grade HP14)	1	1		1	
HP15	Associate Electrical Engineer	1	1		1	
HP15	Associate Process Control Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		—	
HP14	Assistant Civil Engineer #2 (Engineering Technician V)	—	—		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 724	Maintenance Unit	11	11	1,587,148	11	1,630,430
<b>760</b>	<b>Area Maintenance Section</b>					
<b>764</b>	<b>Area Maintenance Unit</b>					
PR5933	Architectural Ironworker	2	2		2	
PR5353	Bricklayer	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	12	12		12	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR7343	Electrical Mechanic	15	15		15	
PR6453	Hoisting Engineer	1	1		1	
PR7579	Machinist Foreman	1	1		1	
PR7575	Machinist Leadman	1	1		1	
PR7573	Machinist	16	16		16	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7775	Pipefitter Leadman	1	1		1	
PR7773	Pipefitter	13	13		13	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	2	2		2	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	4	4		4	
TOTAL 764	Area Maintenance Unit	82	82	9,891,461	82	10,238,904
TOTAL 760	Area Maintenance Section	82	82	9,891,461	82	10,238,904
TOTAL 720	Plant Engineering & Maintenance Section	93	93	11,478,609	93	11,869,334
715	<b>Terrence J. O'Brien Water Reclamation Plant Branch</b>					
715	<b>Terrence J. O'Brien Water Reclamation Plant Branch Office</b>					
HP20	Managing Engineer	1	1		1	
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch Office	1	1	237,031	1	237,031
730	<b>Plant Operations Section</b>					
731	<b>Administrative Unit</b>					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	—	1		1	
HP15	Associate Civil Engineer	1	1		—	
TOTAL 731	Administrative Unit	2	3	415,986	2	317,482
723	<b>Electrical Engineering Unit</b>					
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Process Control Engineer	—	—		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR6251	Chief Electrical Operator	1	1		1	
NR6233	Electrical Operator II	5	6		6	
NR6232	Electrical Operator I	2	2		2	
TOTAL 723	Electrical Engineering Unit	9	10	1,235,701	11	1,392,212
<b>732</b>	<b>Treatment Operations Unit</b>					
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	4	4		4	
NR8650	Maintenance Laborer Class A Shift	5	5		5	
TOTAL 732	Treatment Operations Unit	18	18	1,947,517	18	1,918,902
<b>734</b>	<b>Mechanical Operations Unit</b>					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	1	1		1	
NR6810	Fireman-Oiler	6	6		6	
NR6832	Operating Engineer II	8	8		8	
NR6831	Operating Engineer I	5	5		5	
TOTAL 734	Mechanical Operations Unit	21	21	2,501,334	21	2,654,276
TOTAL 730	Plant Operations Section	50	52	6,100,537	52	6,282,872
<b>743</b>	<b>Buildings &amp; Grounds Unit</b>					
HP14	Engineering Technician V	1	1		1	
HP09	Administrative Clerk	1	—		—	
HP09	Administrative Clerk #1	—	1		—	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	3	3		3	
NR8652	Maintenance Laborer Class B	5	6		6	
TOTAL 743	Buildings & Grounds Unit	11	12	969,169	11	948,640
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch	62	65	7,306,737	64	7,468,543
<b>750</b>	<b>Hanover Park Water Reclamation Plant Section</b>					
<b>751</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
TOTAL 751	Administrative Unit	2	2	331,308	2	331,308
<b>753</b>	<b>Operations Unit</b>					
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	1,580,695	15	1,608,317
<b>755</b>	<b>General Plant Services Unit</b>					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	2	2		2	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 755	General Plant Services Unit	4	4	383,088	4	393,363
TOTAL 750	Hanover Park Water Reclamation Plant Section	21	21	2,295,091	21	2,332,988
<b>780</b>	<b>James C. Kirie Water Reclamation Plant Section</b>					
<b>781</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	
TOTAL 781	Administrative Unit	1	1	237,031	1	237,031
<b>783</b>	<b>Operations Unit</b>					
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	3	3		4	
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	23	23	2,697,934	24	2,850,578

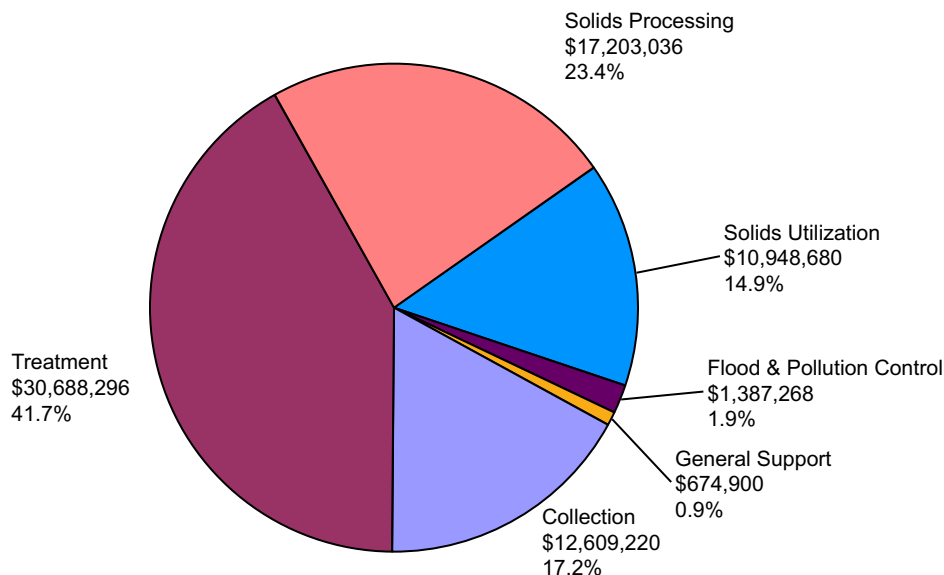
Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>785</b>	<b>General Plant Services Unit</b>					
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	466,589	5	486,530
TOTAL 780	James C. Kirie Water Reclamation Plant Section	29	29	3,401,554	30	3,574,139
<b>790</b>	<b>John E. Egan Water Reclamation Plant Section</b>					
<b>791</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 791	Administrative Unit	3	3	483,645	3	494,955
<b>793</b>	<b>Operations Unit</b>					
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	2,374,960	21	2,490,427
<b>795</b>	<b>General Plant Services Unit</b>					
HP14	Engineering Technician V	1	1		1	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	4	4		4	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 795	General Plant Services Unit	7	7	668,411	7	690,563
TOTAL 790	John E. Egan Water Reclamation Plant Section	31	31	3,527,016	31	3,675,946
TOTAL	Maintenance & Operations North Service Area	240	243	28,795,302	243	29,638,394
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.						

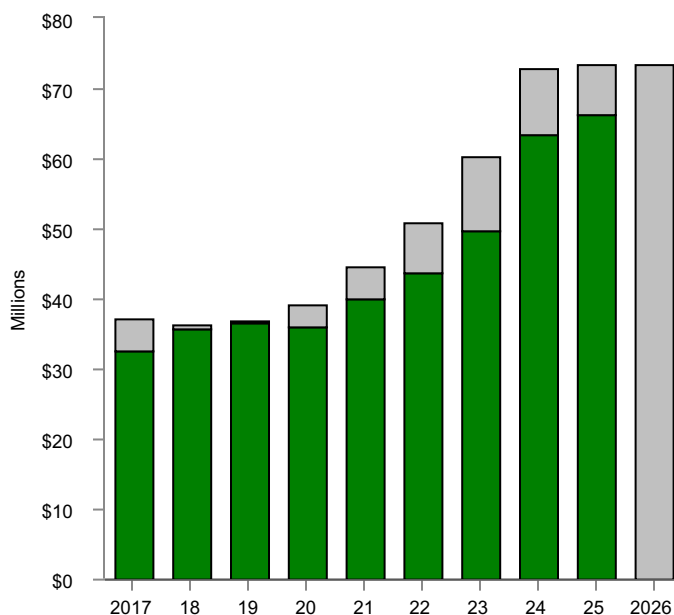


## MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA PROGRAMS

2026	\$73,511,400
2025	\$73,448,500
Increase	\$62,900



### APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated



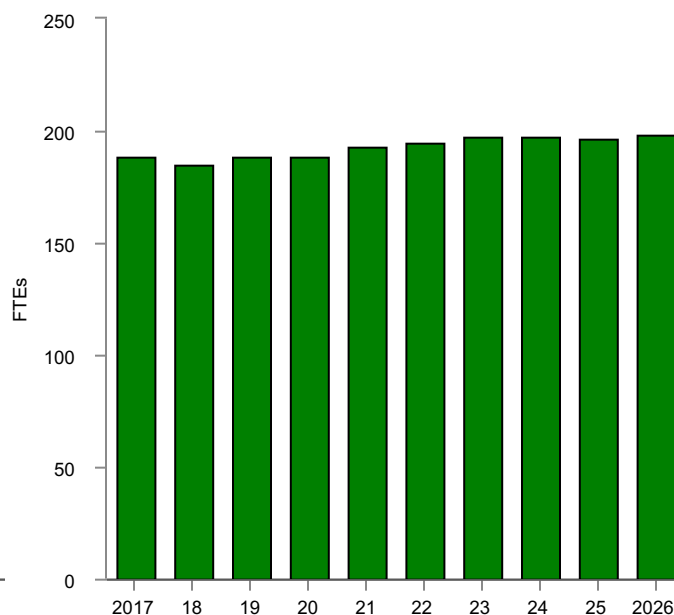
EXPENDITURES



APPROPRIATIONS

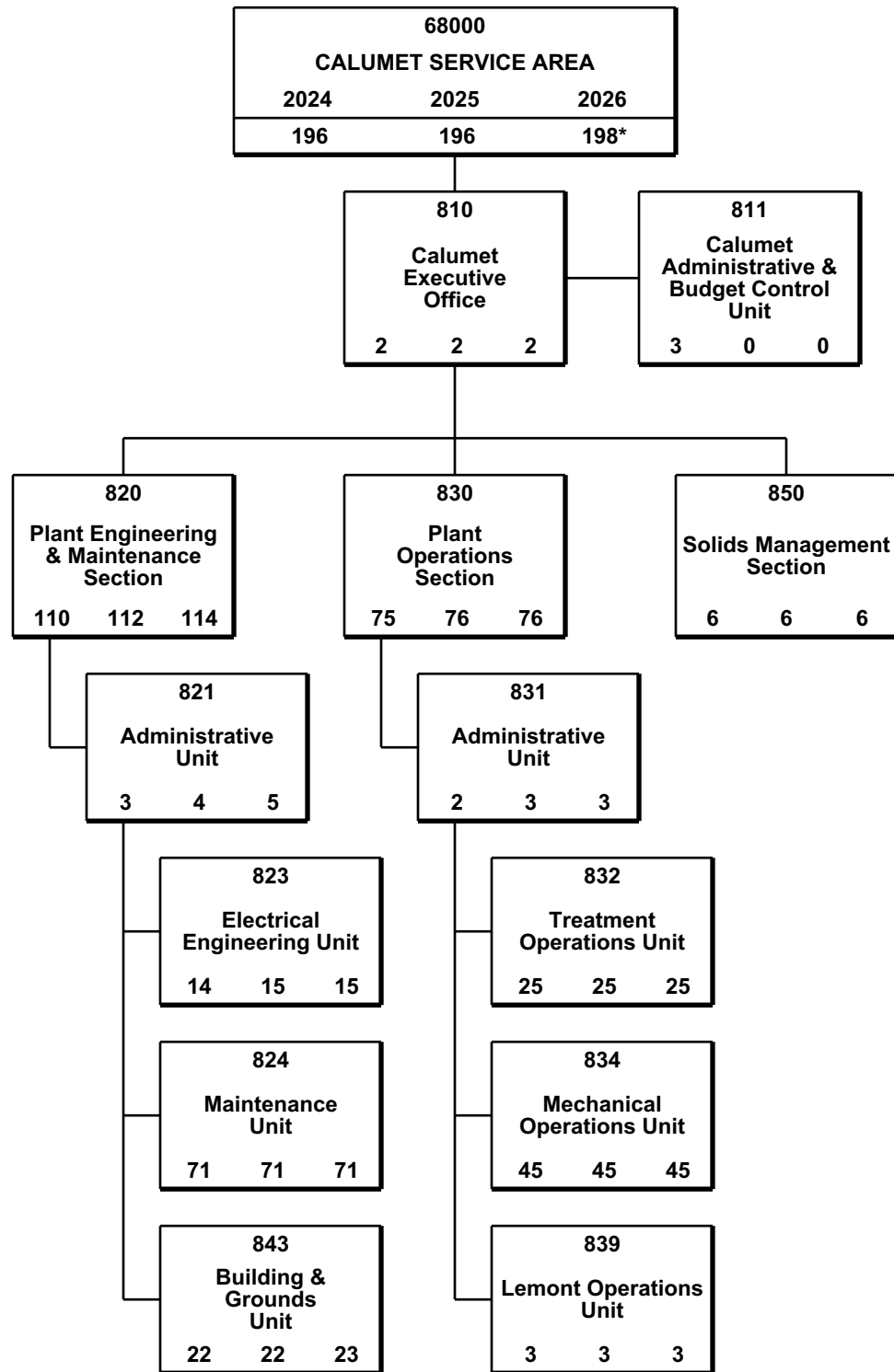
**2021** - Increase is due to the transfer of the Solids Management Section from the General Division.  
**2022-2023** - Increase is due to rising costs of electrical energy, natural gas, and chemicals.  
**2024** - Increase is due to the need for additional chemicals to meet permit requirements for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

### BUDGETED FTE POSITIONS



**2021** - Increase is due to the transfer of the Solids Management Section from the General Division.

# MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA



\* In 2026, there are no positions funded by the Stormwater Management Fund.



## OBJECTIVES AND PROGRAM SUMMARY

275

**68000 M&O - CALUMET SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			Budgeted		Change	
Number	Name	2024 Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$13,226,137	2026 56	\$ 12,609,220	\$(1,621,716)	(11.4)
			2025 56	\$ 14,230,936		
1100	Surface Interceptor Systems	\$ 579,476	2026 4	\$ 596,100	\$ 33,471	5.9
			2025 4	\$ 562,629		
1200	Tunnel and Reservoir System	\$ 3,399,060	2026 10	\$ 4,101,800	\$ (511,966)	(11.1)
			2025 10	\$ 4,613,766		
1300	Pumping Station Facilities	\$ 3,942,846	2026 15	\$ 3,839,100	\$ (66,798)	(1.7)
			2025 16	\$ 3,905,898		
1900	Collection - Indirect Costs	\$ 5,304,755	2026 27	\$ 4,072,220	\$(1,076,422)	(20.9)
			2025 26	\$ 5,148,642		
2000	Treatment	\$24,599,811	2026 87	\$ 30,688,296	\$ 3,169,753	11.5
			2025 86	\$ 27,518,543		
2000	Pre-Treatment	\$ 678,119	2026 4	\$ 701,000	\$ 55,027	8.5
			2025 4	\$ 645,973		
2100	Primary Treatment	\$ 1,331,519	2026 12	\$ 1,399,200	\$ 12,614	0.9
			2025 12	\$ 1,386,586		
2200	Secondary Treatment	\$11,557,004	2026 23	\$ 12,237,000	\$ 473,896	4.0
			2025 23	\$ 11,763,104		
2300	Tertiary Treatment	\$ 2,678,432	2026 6	\$ 3,615,700	\$ (57,566)	(1.6)
			2025 6	\$ 3,673,266		
2900	Treatment - Indirect Costs	\$ 8,354,737	2026 42	\$ 12,735,396	\$ 2,685,782	26.7
			2025 41	\$ 10,049,614		
<p>a) Decrease is due to the reduced need for electrical energy services for TARP Pump Station (\$210,000) and the completion of the TARP radio and telephone support project (\$184,000).</p> <p>b) Decrease is due to a reduced need for compensation to employees for retirement, severance, and overtime (\$344,200), electrical energy credit program (\$281,100), a reallocation of natural gas costs to process activities (\$121,700), a reduced estimate for city water services (\$76,700) a reduced need for electrical instruments and components (\$50,000), and a reduced need for pavement (\$46,800) and fire alarm system repairs (\$46,500).</p> <p>c) Increase is due to the Distributed Control Service field communication upgrade (\$780,000), offset by the reallocation of electrical energy costs for process activities (\$357,900).</p> <p>d) Increase is due to the reallocation of electrical energy (\$728,200), overtime (\$521,200), and natural gas (\$358,900) costs to process activities, the procurement of one distributed control system training cabinet (\$275,000), miscellaneous building repairs and elevator maintenance (\$180,600), the furnish, deliver, and install of station batteries (\$120,000), replacement utility vehicles (\$107,800), procurement of one spare rotating assembly (\$102,500), a higher estimate for city water (\$97,600), and the furnish and deliver of one scissor lift (\$72,200).</p>						

**68000 M&O - CALUMET SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			2024	Budgeted		Change			
Number	Name		Actual	FTEs	Dollars	Dollars	Percent		
3000	Solids Processing		\$13,048,460	2026	39	\$ 17,203,036	\$ (3,694,184)	(17.7)	
				2025	38	\$ 20,897,220			
3100	Thickening		\$ 794,063	2026	7	\$ 1,235,500	\$ 428,070	53.0	e)
				2025	7	\$ 807,430			
3200	Stabilization		\$ 2,418,875	2026	9	\$ 2,125,000	\$ (5,768)	(0.3)	
				2025	9	\$ 2,130,768			
3300	Dewatering		\$ 5,782,424	2026	3	\$ 10,587,800	\$ (3,185,276)	(23.1)	f)
				2025	3	\$ 13,773,076			
3900	Solids Processing - Indirect Costs		\$ 4,053,098	2026	20	\$ 3,254,736	\$ (931,209)	(22.2)	g)
				2025	19	\$ 4,185,945			
4000	Flood & Pollution Control		\$ 1,764,826	2026	2	\$ 1,387,268	\$ 125,507	9.9	
				2025	2	\$ 1,261,761			
4200	Waterways Control and Stormwater Reservoirs		\$ 299,468	2026	1	\$ 249,100	\$ 29,527	13.4	
				2025	1	\$ 219,573			
4400	Aeration Facilities		\$ 1,244,620	2026	1	\$ 1,023,400	\$ 225,002	28.2	h)
				2025	1	\$ 798,398			
4900	Flood & Pollution Control - Indirect Costs		\$ 220,738	2026	—	\$ 114,768	\$ (129,022)	(52.9)	i)
				2025	—	\$ 243,790			
5000	Solids Utilization		\$ 8,418,193	2026	11	\$ 10,948,680	\$ 2,011,964	22.5	
				2025	11	\$ 8,936,716			
5100	Solids Drying		\$ 3,451,368	2026	3	\$ 6,359,100	\$ 2,451,223	62.7	j)
				2025	3	\$ 3,907,877			
5200	Solids Distribution		\$ 2,662,983	2026	2	\$ 3,193,600	\$ 62,912	2.0	
				2025	2	\$ 3,130,688			
e) Increase is due to a need for polymer to support alternative methods of dewatering, as the Red Line Chicago Transit Authority (CTA) expansion disrupts current access to the East Drying Sites (\$400,000).									
f) Decrease is due to favorable bids for the chemical coagulants contract to support phosphorus removal (\$1,988,700) and the procurement of one dewatering centrifuge in 2025 (\$1,159,500).									
g) Decrease is due to the reallocation of electrical energy (\$404,700), overtime (\$215,800), and natural gas (\$188,600) costs to process activities.									
h) Increase is due to a higher estimate for electrical energy for sidestream elevated pool aeration stations one through five (\$190,000).									
i) Decrease is due to a reduction in electrical energy (\$41,800) and natural gas (\$18,300) usage specific to flood and pollution control activities.									
j) Increase is due to the need for alternative methods of dewatering, as the Red Line CTA expansion disrupts current access to the East Drying Sites. Methods include tanks, pumps, and polymer for GeoPools (\$907,000), additional truck hauling (\$860,000), and the procurement of one wheel loader (\$620,000).									

**68000 M&O - CALUMET SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			2024	Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
5900	Solids Utilization - Indirect Costs	\$ 2,303,842	2026	6	\$ 1,395,980	\$ (502,171)	(26.5)	k)
			2025	6	\$ 1,898,151			
7000	General Support (excluding program number 7604)	\$ 2,116,850	2026	3	\$ 674,900	\$ 71,576	11.9	
			2025	3	\$ 603,324			
7604	Social Security and Medicare Contributions	\$ 313,489	2026	—	\$ —	\$ —	—	
			2025	—	\$ —			
Division Totals		\$63,487,766	2026	198	\$ 73,511,400	\$ 62,900	0.1 %	*
			2025	196	\$ 73,448,500			

k) Decrease is due to the procurement of one tractor and boom mower (\$261,100) and one backhoe loader (\$122,100) in 2025.

\* The 2026 position total for the Calumet Service Area is 198, with no positions budgeted in the Stormwater Management Fund.

**68000 M&O - CALUMET SERVICE AREA****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Calumet and Lemont Water Reclamation Plants					
	Calumet Water Reclamation Plant	Mil. Gallons	89,139	100,000	100,000	
		Cost	\$ 37,002,463	\$ 41,000,706	\$ 42,676,916	a)
		Cost/Mil. Gallons	\$ 415.11	\$ 410.01	\$ 426.77	
	Lemont Water Reclamation Plant	Mil. Gallons	983	1,000	1,000	
		Cost	\$ 823,485	\$ 748,773	\$ 620,600	b)
		Cost/Mil. Gallons	\$ 837.73	\$ 748.77	\$ 620.60	
3000	Solids Processing					
	Remove and Process Solids Through Various Systems, Including Concentration, Heated Anaerobic Digestion, Lagoon Stabilization, and Air Drying	Dry Tons	41,034	35,000	35,000	
		Cost	\$ 13,048,460	\$ 20,897,220	\$ 17,203,036	c)
		Cost/Dry Ton	\$ 317.99	\$ 597.06	\$ 491.52	c)
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	\$ 299,468	\$ 219,573	\$ 249,100	
		Cost/Reservoir	\$ 33,274.22	\$ 24,397.02	\$ 27,677.78	
4400	Aeration Facilities	Cost	\$ 1,244,620	\$ 798,398	\$ 1,023,400	d)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 220,738	\$ 243,790	\$ 114,768	e)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites, such as for Daily and Final Cover in Sanitary Landfills	Dry Tons	22,556	24,500	24,500	
		Cost	\$ 8,418,193	\$ 8,936,716	\$ 10,948,680	f)
		Cost/Dry Ton	\$ 373.21	\$ 364.76	\$ 446.88	f)
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	\$ 2,116,850	\$ 603,324	\$ 674,900	
7604	Social Security and Medicare Contributions	Cost	\$ 313,489	\$ —	\$ —	
	Division Totals		\$ 63,487,766	\$ 73,448,500	\$ 73,511,400	
<p>a) Increase is due to the Distributed Control Service field communication upgrade and training cabinet (\$1,055,000), a reallocation of overtime to better reflect current activities (\$297,100), and a reallocation of natural gas to processing activities (\$237,200).</p> <p>b) Decrease is due to the procurement of one turbo blower at the Lemont WRP in 2025 (\$146,000).</p> <p>c) Decrease is due to favorable bids for the chemical coagulants contract to support phosphorus removal (\$1,988,700), the procurement of one dewatering centrifuge in 2025 (\$1,159,500), and a reduction in electrical energy for solids processing (\$500,100).</p> <p>d) Increase is due to a higher estimate for electrical energy for sidestream elevated pool aeration stations one through five (\$190,000).</p> <p>e) Decrease is due to a reduction in electrical energy and natural gas usage specific to flood and pollution control activities (\$62,400), a reduced need for compensation to employees for retirement, severance, and overtime (\$25,500), and a reduced need for pavement repairs (\$7,100).</p> <p>f) Increase is due to the need for alternative methods of dewatering, as the Red Line CTA expansion disrupts current access to the East Drying Sites. Methods include tanks, pumps, and polymer for GeoPools (\$907,000), additional truck hauling (\$860,000), and the procurement of one wheel loader (\$620,000), offset by the procurement of one tractor and boom mower (\$261,000) and one backhoe loader in 2025 (\$122,100).</p>						



101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 21,307,465	\$ 22,295,200	\$ 22,225,800	\$ 15,555,200	\$ 20,523,700	\$ 23,517,600	\$ —
601050	Compensation Plan Adjustments	—	—	420,700	394,600	439,500	161,000	—
601060	Compensation for Paid Overtime	1,195,621	1,274,700	830,000	654,400	821,500	820,000	—
601070	Social Security and Medicare Contributions	313,489	334,800	334,800	248,100	323,000	335,300	—
601100	Tuition and Training Payments	5,246	29,000	28,400	5,600	16,200	71,500	—
601270	General Salary Adjustments	—	—	—	—	—	118,000	—
100	TOTAL PERSONAL SERVICES	22,821,821	23,933,700	23,881,100	16,867,100	22,165,300	25,023,400	—
612010	Travel	—	3,600	3,000	500	900	3,600	—
612030	Meals and Lodging	7,524	10,000	8,000	7,200	8,000	10,900	—
612050	Compensation for Personally- Owned Automobiles	39,426	48,000	48,000	34,400	43,600	48,000	—
612080	Motor Vehicle Operating Services	87	500	300	—	—	500	—
612150	Electrical Energy	15,531,185	12,849,100	12,849,100	6,857,600	12,342,900	12,224,000	—
612160	Natural Gas	437,361	751,300	751,300	296,000	689,600	751,300	—
612170	Water and Water Services	349,169	348,800	348,800	168,300	320,000	348,800	—
612240	Testing and Inspection Services	37,498	86,600	86,600	53,600	42,000	60,000	—
612330	Rental Charges	3,696	11,000	11,000	6,000	10,200	11,000	—
612410	Governmental Service Charges	95,975	100,000	100,000	96,200	97,600	100,000	—
612420	Maintenance of Grounds and Pavements	116,100	442,500	427,500	242,300	335,000	260,500	—
612490	Contractual Services, N.O.C.	13,812	22,400	22,400	18,600	13,700	18,900	—
612520	Waste Material Disposal Charges	5,964,029	6,939,200	6,939,200	6,937,100	6,690,200	7,911,200	—
612600	Repairs to Collection Facilities	92,178	798,900	687,900	577,300	574,700	442,000	—
612650	Repairs to Process Facilities	2,957,567	4,314,100	3,944,100	3,509,800	4,025,800	5,311,900	—
612680	Repairs to Buildings	267,817	885,800	855,800	765,600	614,100	790,400	—
612760	Repairs to Material Handling and Farming Equipment	93,683	100,000	100,000	100,000	94,600	100,000	—
612780	Safety Repairs and Services	30,035	62,000	44,600	44,500	46,400	36,800	—
612820	Computer Software Maintenance	3,491	3,600	3,600	3,500	3,500	3,600	—
612860	Repairs to Vehicle Equipment	59,051	53,500	53,500	53,500	53,400	75,900	—
612990	Repairs, N.O.C.	684	2,000	2,000	1,100	1,400	2,000	—
200	TOTAL CONTRACTUAL SERVICES	26,100,370	27,832,900	27,286,700	19,773,100	26,007,600	28,511,300	—

101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623030	Metals	7,818	12,600	12,600	12,000	11,600	12,600	—
623070	Electrical Parts and Supplies	1,039,105	1,265,600	1,265,600	987,200	1,061,600	1,050,800	—
623090	Plumbing Accessories and Supplies	332,892	455,100	455,100	353,900	435,400	383,100	—
623130	Buildings, Grounds, Paving Materials, and Supplies	53,245	100,700	100,700	70,600	83,100	90,700	—
623190	Paints, Solvents, and Related Materials	5,094	5,000	5,000	3,500	4,500	3,000	—
623250	Vehicle Parts and Supplies	41,623	75,000	101,400	100,400	75,000	85,000	—
623270	Mechanical Repair Parts	1,080,119	1,715,400	1,815,400	1,770,800	1,372,700	1,695,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	27,959	37,000	37,000	31,900	33,000	15,000	—
623560	Processing Chemicals	9,166,608	15,519,900	14,777,700	12,330,700	12,399,500	13,913,600	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	10,377	28,500	28,500	7,400	28,000	28,500	—
623660	Cleaning Supplies	865	1,000	2,100	1,400	1,600	1,000	—
623680	Tools and Supplies	103,157	100,000	100,000	94,300	88,500	73,000	—
623780	Safety and Medical Supplies	9,228	15,800	15,100	1,700	11,200	15,800	—
623800	Computer Software	682	1,000	1,000	—	900	1,000	—
623810	Computer Supplies	2,912	—	—	—	—	5,000	—
623820	Fuel	67,490	115,000	115,000	95,000	75,000	115,000	—
623860	Lubricants	9,975	2,000	11,300	8,100	10,800	12,000	—
623990	Materials and Supplies, N.O.C.	40,083	49,200	49,200	23,600	47,200	49,500	—
300	TOTAL MATERIALS AND SUPPLIES	11,999,230	19,498,800	18,892,700	15,892,500	15,739,600	17,550,100	—
634650	Equipment for Process Facilities	740,183	1,129,500	1,500,300	1,374,300	1,427,200	1,388,600	—
634760	Material Handling and Farming Equipment	961,574	790,000	468,800	468,800	468,800	820,000	—
634860	Vehicle Equipment	252,211	120,000	366,100	340,400	336,400	120,000	—
634990	Machinery and Equipment, N.O.C.	612,377	145,400	64,900	61,200	64,900	98,000	—
400	TOTAL MACHINERY AND EQUIPMENT	2,566,344	2,184,900	2,400,100	2,244,700	2,297,300	2,426,600	—
TOTAL CALUMET SERVICE AREA		\$ 63,487,765	\$ 73,450,300	\$ 72,460,600	\$ 54,777,400	\$ 66,209,800	\$ 73,511,400	\$ —

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				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>810</b>	<b>Calumet Executive Office</b>					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 810	Calumet Executive Office	2	2	375,300	2	375,300
<b>811</b>	<b>Calumet Administrative &amp; Budget Control Unit</b>					
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	1	—		—	
HP09	Administrative Clerk	1	—		—	
TOTAL 811	Calumet Administrative & Budget Control Unit	3	—	—	—	—
<b>820</b>	<b>Plant Engineering &amp; Maintenance Section</b>					
<b>821</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	
HP15	Associate Mechanical Engineer	—	—		1	
HP14	Assistant Civil Engineer	1	1		—	
HP14	Assistant Civil Engineer #1	—	—		1	
HP14	Engineering Technician V	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	—	1		1	
TOTAL 821	Administrative Unit	3	4	553,871	5	675,573
<b>823</b>	<b>Electrical Engineering Unit</b>					
HP17	Senior Electrical Engineer	—	1		1	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Process Control Engineer	1	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	1,832,071	15	1,890,338
<b>824</b>	<b>Maintenance Unit</b>					
HP18	Master Mechanic I	1	1		1	
HP17	Assistant Master Mechanic	3	3		3	

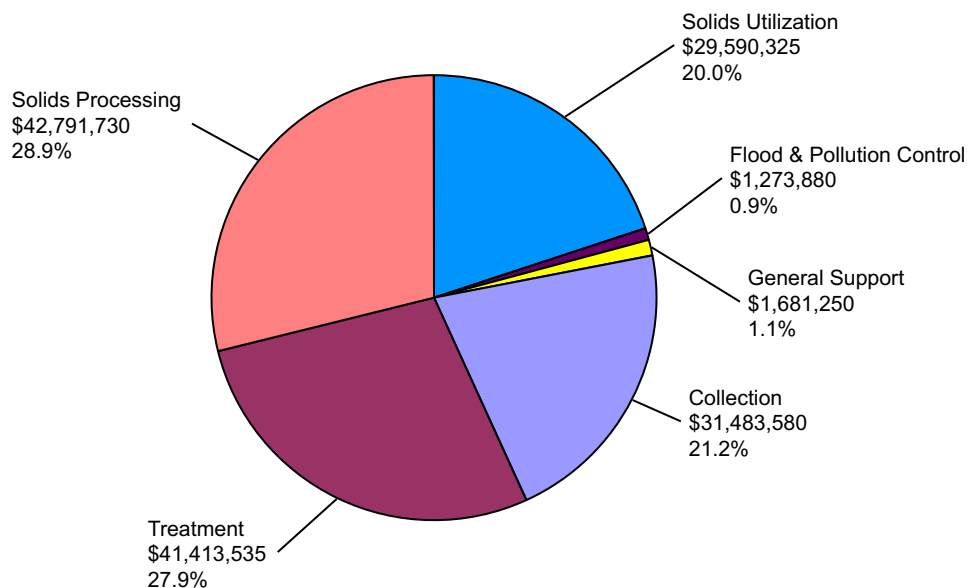
Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR5353	Bricklayer	1	1		1	
PR5155	Carpenter Leadman	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	7	7		7	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	11	11		11	
PR6453	Hoisting Engineer	3	3		3	
PR7579	Machinist Foreman	1	1		1	
PR7573	Machinist	10	10		10	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7773	Pipefitter	10	10		10	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	5	5		5	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	6	6		6	
TOTAL 824	Maintenance Unit	71	71	8,677,940	71	8,903,489
<b>843</b>	<b>Buildings &amp; Grounds Unit</b>					
HP15	Associate Civil Engineer	—	—		1	
HP14	Engineering Technician V	1	1		—	
HP14	Engineering Technician V #1	—	—		1	
HP12	Engineering Technician IV	1	1		1	
NR8331	Laborer Foreman	2	2		2	
NR8651	Maintenance Laborer Class A	8	8		8	
NR8652	Maintenance Laborer Class B	10	10		10	
TOTAL 843	Buildings & Grounds Unit	22	22	1,867,493	23	2,038,849
TOTAL 820	Plant Engineering & Maintenance Section	110	112	12,931,375	114	13,508,248

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>830</b>	<b>Plant Operations Section</b>					
<b>831</b>	<b>Administrative Unit</b>					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP09	Administrative Clerk	—	1		1	
TOTAL 831	Administrative Unit	2	3	482,042	3	415,538
<b>832</b>	<b>Treatment Operations Unit</b>					
HP16	Treatment Plant Operator III	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	6	6		6	
NR8650	Maintenance Laborer Class A Shift	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 832	Treatment Operations Unit	25	25	2,585,154	25	2,662,223
<b>834</b>	<b>Mechanical Operations Unit</b>					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	2	2		2	
NR6810	Fireman-Oiler	5	5		5	
NR8650	Maintenance Laborer Class A Shift	7	7		7	
NR6832	Operating Engineer II	12	12		12	
NR6831	Operating Engineer I	18	18		18	
TOTAL 834	Mechanical Operations Unit	45	45	5,274,704	45	5,597,160
<b>839</b>	<b>Lemont Operations Unit</b>					
HP14	Treatment Plant Operator II	1	1		1	
HP12	Treatment Plant Operator I	2	2		2	
TOTAL 839	Lemont Operations Unit	3	3	325,766	3	330,513
TOTAL 830	Plant Operations Section	75	76	8,667,666	76	9,005,434
<b>850</b>	<b>Solids Management Section</b>					
HP17	Senior Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	1	1		1	

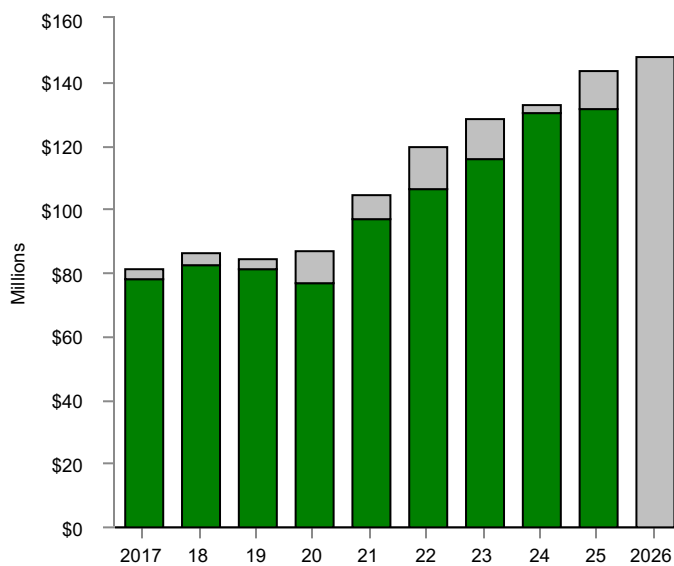
Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Engineering Technician III	2	2		2	
TOTAL 850	Solids Management Section	6	6	659,200	6	659,886
TOTAL	Maintenance & Operations Calumet Service Area	196	196	22,633,542	198	23,548,868
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

2026	\$148,234,300
2025	\$143,633,800
Increase	\$4,600,500



### APPROPRIATIONS & EXPENDITURES

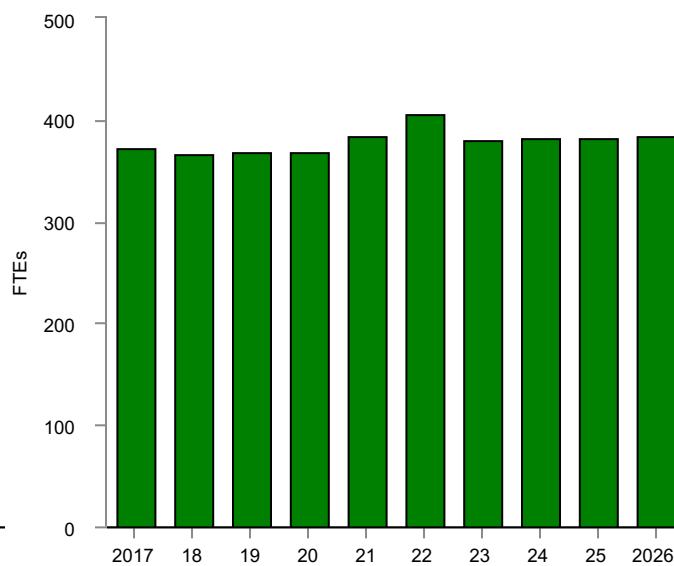


2025 Expenditures are estimated

EXPENDITURES       APPROPRIATIONS

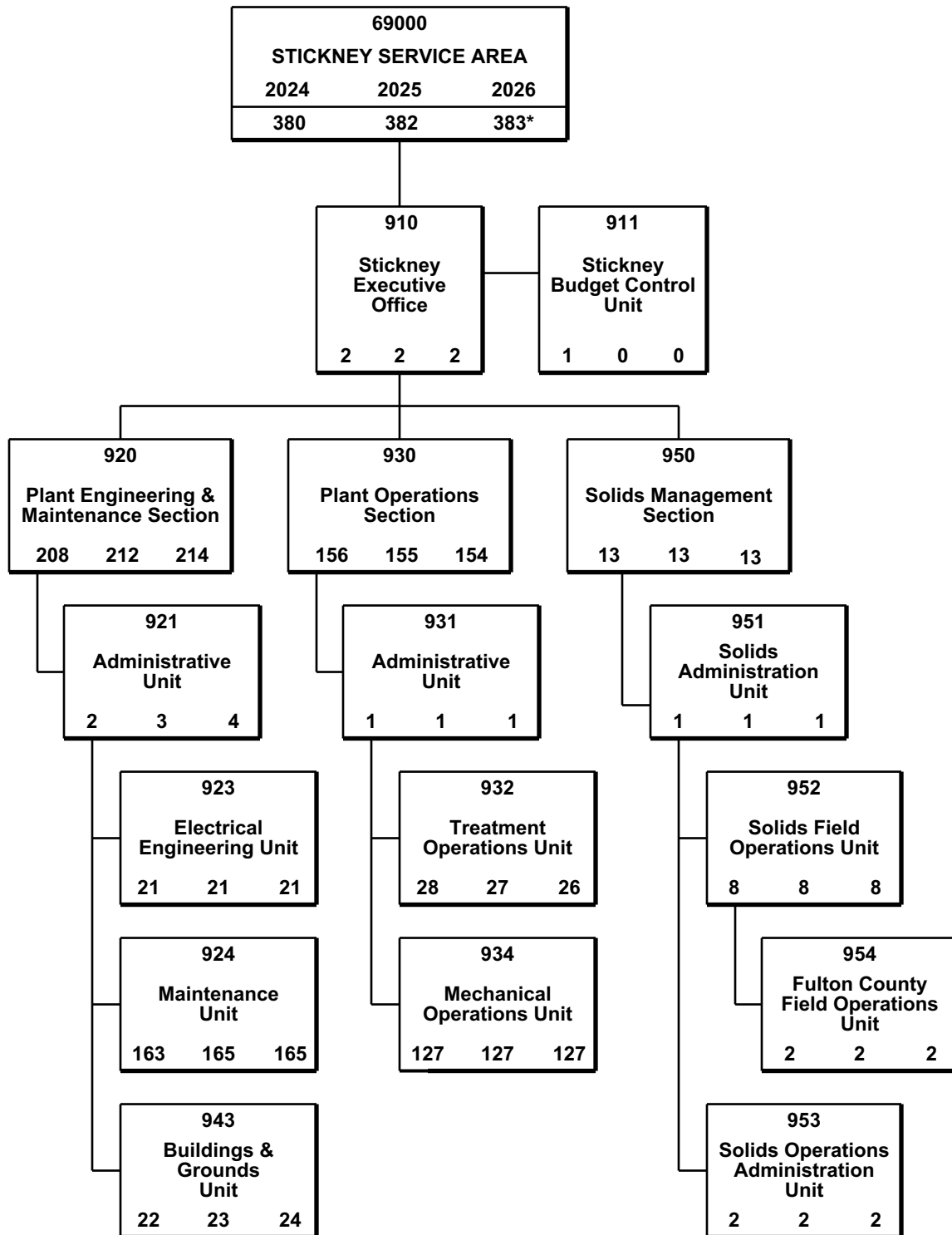
**2019** - Decrease is due to the transfer of the Biosolids Processing Facility (Pelletizer) to the General Division.  
**2021** - Increase is due to the transfer of the Solids Management Section from the General Division.  
**2022-2023** - Increase is due to rising costs of electrical energy, natural gas, and chemicals.  
**2024** - Increase is due to rising costs of electrical energy and collection/process facility repairs.  
**2025** - Increase is due to rising costs for biosolids hauling.

### BUDGETED FTE POSITIONS



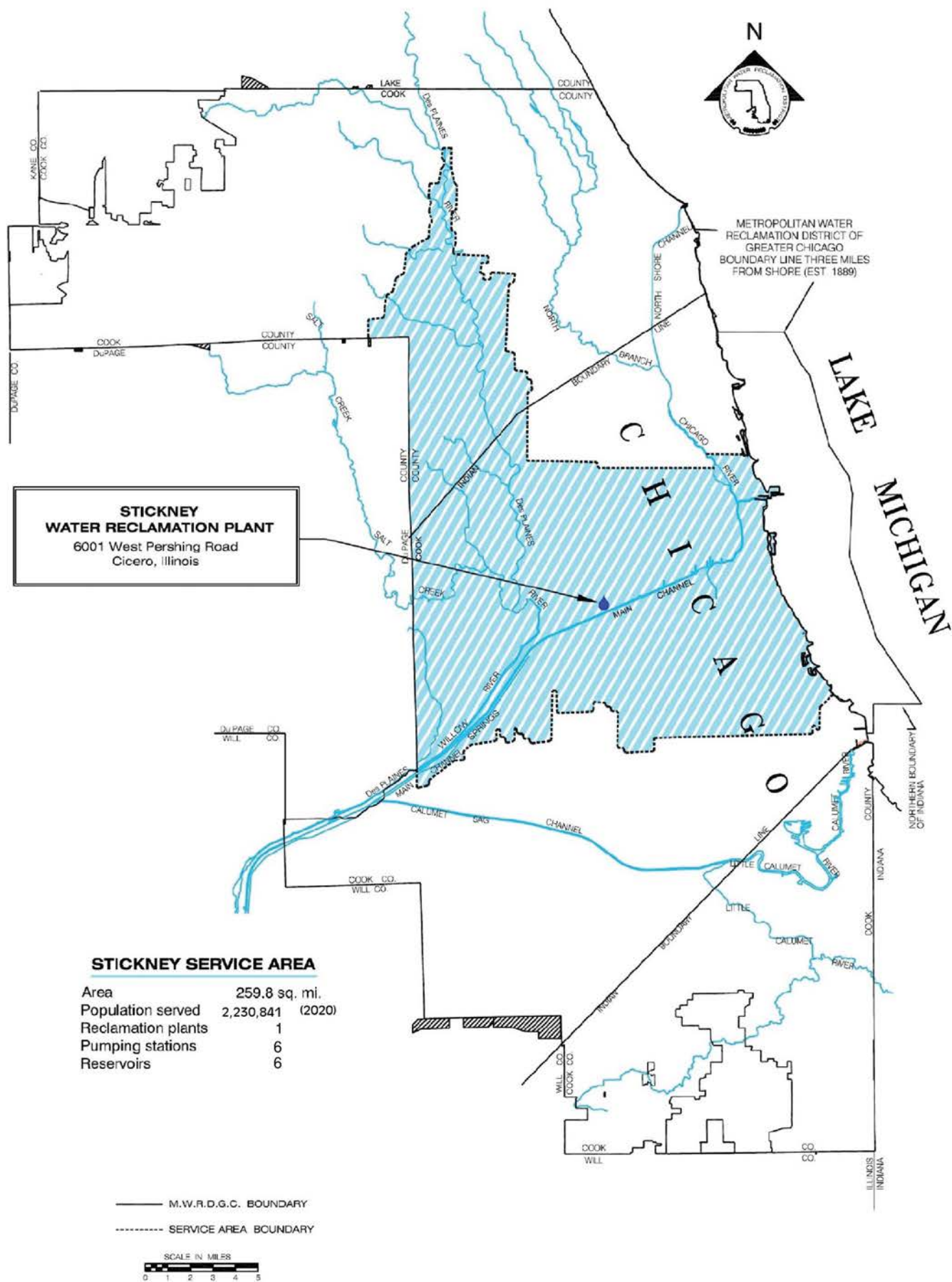
**2021** - Increase is due to the transfer of the Solids Management Section from the General Division.  
**2023** - Decrease is due to organizational redesign.

# MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA



\* In 2026, 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.		\$ 72,897,115	49.1 %
<p style="text-align: right;">Design:    Flows ^    CBOD *    SS *</p> <p>Stickney Water Reclamation Plant                      1,200 MGD   10 mg/L   12 mg/L</p> <p>^ In millions of gallons per day (MGD).</p> <p>* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:</p> <p>    CBOD - Carbonaceous Biochemical Oxygen Demand</p> <p>    SS - Suspended Solids</p>			
2. SOLIDS PROCESSING: The Stickney Service Area will remove 149,487 dry tons and process 190,000 dry tons of solids (includes 40,513 dry tons from North Service Area) through various systems, including heated anaerobic digestion, centrifuging, concentration, lagoon stabilization, and air drying.		\$ 42,791,730	28.9 %
3. SOLIDS UTILIZATION: The Stickney Service Area will beneficially utilize 94,500 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.		\$ 29,590,325	20.0 %
4. FLOOD & POLLUTION CONTROL: The Stickney Service Area will work to prevent local area flooding through the operation of 6 detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the debris boats and the channel maintenance and debris boat crews.		\$ 1,273,880	0.9 %
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.		\$ 1,681,250	1.1 %
Division Totals		<u>\$148,234,300</u>	<u>100.0 %</u>
<p>Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.</p>			

**69000 M&O - STICKNEY SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			Budgeted		Change	
Number	Name	2024 Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 31,941,351	2026 94	\$ 31,483,580	\$ (1,700,086)	(5.1)
			2025 94	\$ 33,183,666		
1100	Surface Interceptor Systems	\$ 375,952	2026 —	\$ 274,000	\$ (38,400)	(12.3)
			2025 —	\$ 312,400		
1200	Tunnel and Reservoir System	\$ 8,636,166	2026 15	\$ 8,204,400	\$ (807,035)	(9.0)
			2025 15	\$ 9,011,435		
1300	Pumping Station Facilities	\$ 15,466,467	2026 45	\$ 15,417,300	\$ 15,032	0.1
			2025 45	\$ 15,402,268		
1900	Collection - Indirect Costs	\$ 7,462,766	2026 34	\$ 7,587,880	\$ (869,683)	(10.3)
			2025 34	\$ 8,457,563		
2000	Treatment	\$ 33,827,120	2026 115	\$ 41,413,535	\$ 5,760,484	16.2
			2025 114	\$ 35,653,051		
2000	Pre-Treatment	\$ 2,904,330	2026 20	\$ 3,115,200	\$ 116,451	3.9
			2025 20	\$ 2,998,749		
2100	Primary Treatment	\$ 1,405,633	2026 12	\$ 1,396,100	\$ (117,884)	(7.8)
			2025 12	\$ 1,513,984		
2200	Secondary Treatment	\$ 15,214,772	2026 26	\$ 14,175,000	\$ (510,269)	(3.5)
			2025 26	\$ 14,685,269		
2300	Tertiary Treatment	\$ 17,694	2026 —	\$ 78,300	\$ 893	1.2
			2025 —	\$ 77,407		
2900	Treatment - Indirect Costs	\$ 14,284,691	2026 57	\$ 22,648,935	\$ 6,271,293	38.3
			2025 56	\$ 16,377,642		
<p>a) Decrease is due to the reduced demand for electric services at Mainstream Pumping Station and Tunnel and Reservoir Plan facilities (\$891,800), offset by increased demand for Limitorque parts and services (\$60,000) and reallocation of salaries to better reflect current operating conditions (\$40,700).</p> <p>b) Decrease is due to the reduced demand for electric services at Stickney Water Reclamation Plant (\$552,700) and the reclassification of compensation plan adjustments (\$478,700), offset by increased demand for spare electrical parts (\$131,800).</p> <p>c) Decrease is due to reduced demand for electric services for aeration blowers (\$905,800), offset by the increased demand for repairs and alterations to plant facilities (\$250,000) and final tank weir parts (\$250,000).</p> <p>d) Increase is due to the implementation of a new CMMS system (\$3,000,000), the reclassification of electric services for general service (\$2,225,000), support for the new CMMS system (\$750,000), and the increased demand for a snow plow/dump truck (\$325,000).</p>						

**69000 M&O - STICKNEY SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3000	Solids Processing	\$ 37,081,812	2026 136	\$ 42,791,730	\$ 2,368,608	5.9
			2025 136	\$ 40,423,122		
3100	Thickening	\$ 7,105,975	2026 25	\$ 6,542,400	\$ (762,350)	(10.4)
			2025 25	\$ 7,304,750		
3200	Stabilization	\$ 5,421,749	2026 33	\$ 5,471,200	\$ 859,870	18.6
			2025 34	\$ 4,611,330		
3300	Dewatering	\$ 16,902,857	2026 41	\$ 20,067,900	\$ 64,917	0.3
			2025 41	\$ 20,002,983		
3900	Solids Processing - Indirect Costs	\$ 7,651,231	2026 37	\$ 10,710,230	\$ 2,206,171	25.9
			2025 36	\$ 8,504,059		
4000	Flood & Pollution Control	\$ 1,301,524	2026 8	\$ 1,273,880	\$ (260,182)	(17.0)
			2025 8	\$ 1,534,062		
4200	Waterways Control and Stormwater Reservoirs	\$ 1,038,461	2026 8	\$ 1,024,000	\$ 75,972	8.0
			2025 8	\$ 948,028		
4900	Flood & Pollution Control - Indirect Costs	\$ 263,063	2026 —	\$ 249,880	\$ (336,155)	(57.4)
			2025 —	\$ 586,035		
5000	Solids Utilization	\$ 23,318,841	2026 23	\$ 29,590,325	\$ (976,425)	(3.2)
			2025 23	\$ 30,566,750		
5100	Solids Drying	\$ 4,981,815	2026 7	\$ 5,365,600	\$ 52,463	1.0
			2025 7	\$ 5,313,137		
5200	Solids Distribution	\$ 14,614,280	2026 7	\$ 20,770,100	\$ (1,327,864)	(6.0)
			2025 7	\$ 22,097,964		
5900	Solids Utilization - Indirect Costs	\$ 3,722,746	2026 9	\$ 3,454,625	\$ 298,976	9.5
			2025 9	\$ 3,155,649		
e) Decrease is due to the reduced demand for polymer (\$578,500) and electric services for digestion pre-centrifuges (\$150,400). f) Increase is due to reallocation of salaries to better reflect current operating conditions (\$1,002,000), offset by a reduction to Social Security and Medicare (\$15,100). g) Increase is due to reclassification of compensation plan adjustments (\$1,642,400), replace sulfatreat media (\$1,000,000), railroad signal/gate crossing repairs (\$350,000) and spare electrical parts (\$186,700), offset by reclassification of electric services for Stickney Water Reclamation Plant for general services (\$854,200). h) Decrease is due to reclassification of compensation plan adjustments (\$300,500). i) Decrease is due to reduced demand for pelletizing facility (\$700,000), delivery of one wheel loader to Lawndale Avenue Solids Management Area (\$516,800) and reclassification of electric services at the Stickney Water Reclamation Plant for general service (\$125,600). j) Increase is due to greater demand for railroad track maintenance (\$305,000).						

**69000 M&O - STICKNEY SERVICE AREA****OBJECTIVES AND PROGRAM SUMMARY**

09000 M&O STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:			2024	Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7000	General Support (excluding program number 7604)	\$ 1,987,891	2026	7	\$ 1,681,250	\$ (591,899)	(26.0)	k)
			2025	7	\$ 2,273,149			
7604	Social Security and Medicare Contributions	\$ 633,826	2026	—	\$ —	\$ —	—	
			2025	—	\$ —			
Division Totals		\$130,092,365	2026	383	\$ 148,234,300	\$ 4,600,500	3.2 %	*
			2025	382	\$ 143,633,800			

k) Decrease is due to the reclassification of costs for electric services for the Stickney Water Reclamation Plant for general services (\$502,400).

\* The 2026 position total for the Stickney Service Area is 383, with an additional nine positions budgeted in the Stormwater Management Fund.

**69000 M&O - STICKNEY SERVICE AREA****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Stickney Water Reclamation Plant	Mil. Gallons	250,660	240,000	240,000	
		Cost	\$ 65,768,471	\$ 68,836,717	\$ 72,897,115	a)
		Cost/Mil. Gallons	\$ 262.38	\$ 286.82	\$ 303.74	
3000	Solids Processing					
	Remove 149,487 Dry Tons of Solids and Process 190,000 Dry Tons of Solids (Includes 40,513 Dry Tons from North Service Area) Through Various Systems, Including Heated Anaerobic Digestion, Centrifuging, Concentration, Lagoon Stabilization, and Air Drying	Dry Tons	183,464	190,000	190,000	
		Cost	\$ 37,081,812	\$ 40,423,122	\$ 42,791,730	b)
		Cost/Dry Ton	\$ 202.12	\$ 212.75	\$ 225.22	
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	6	6	6	
		Cost	\$ 1,038,461	\$ 948,028	\$ 1,024,000	
		Cost/Reservoir	\$ 173,076.83	\$ 158,004.59	\$ 170,666.67	
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 263,063	\$ 586,035	\$ 249,880	c)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites such as Farmland, District-Funded Green Infrastructure Projects, Public Works Projects, Golf Courses, Highway Authorities, and Parks.	Dry Tons	75,777	87,500	94,500	d)
		Cost	\$ 19,487,770	\$ 23,595,380	\$ 23,437,225	d)
		Cost/Dry Ton	\$ 257.17	\$ 269.66	\$ 248.01	d)
5271	Pelletizer Disposal	Dry Tons	28,867	42,000	30,000	e)
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 3,831,071	\$ 6,971,370	\$ 6,153,100	e)
		Cost/Dry Ton	\$ 132.71	\$ 165.98	\$ 205.10	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	\$ 1,987,891	\$ 2,273,149	\$ 1,681,250	f)
7604	Social Security and Medicare Contributions	Cost	\$ 633,826	\$ —	\$ —	
	Division Totals		\$ 130,092,365	\$ 143,633,800	\$ 148,234,300	
a) Increase is due to the implementation of a new CMMS system (\$3,000,000), support for the new CMMS system (\$750,000), and the increased demand for rehabilitation of rotating assemblies (\$350,100). b) Increase is due to reclassification of compensation plan adjustments (\$1,642,400) and an increased demand for polymer (\$737,100). c) Decrease is due to reclassification of compensation plan adjustments (\$300,500). d) Decrease is due to reclassification of electric services at the Stickney Water Reclamation Plant for general service (\$125,600). e) Decrease is due to the reduced demand for the pelletizer facility (\$700,000) and reduced demand for electric services at Stickney Water Reclamation Plant for the pelletizing facility (\$120,000). f) Decrease is due to the reclassification of costs for electric services for the Stickney Water Reclamation Plant general services (\$502,400).						

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 43,132,855	\$ 43,842,200	\$ 43,842,200	\$ 32,046,600	\$ 43,241,000	\$ 47,003,100	\$ —
601050	Compensation Plan Adjustments	—	—	1,089,900	788,900	1,000,000	209,300	—
601060	Compensation for Paid Overtime	2,208,326	3,004,600	1,914,700	1,290,400	1,850,000	2,121,100	—
601070	Social Security and Medicare Contributions	633,826	664,200	664,200	511,400	650,100	670,600	—
601080	Salaries of Nonbudgeted Employees	29,172	5,000	33,000	2,300	33,000	5,000	—
601100	Tuition and Training Payments	24,870	117,100	117,100	27,700	90,000	76,700	—
601270	General Salary Adjustments	—	—	—	—	—	198,600	—
100	TOTAL PERSONAL SERVICES	46,029,049	47,633,100	47,661,100	34,667,300	46,864,100	50,284,400	—
612010	Travel	3,762	10,100	10,100	3,900	8,600	9,400	—
612030	Meals and Lodging	27,793	36,600	36,600	22,400	31,500	45,400	—
612050	Compensation for Personally-Owned Automobiles	24,680	30,000	30,000	17,300	20,000	30,000	—
612080	Motor Vehicle Operating Services	20	300	300	100	200	300	—
612150	Electrical Energy	34,632,695	29,931,700	29,931,700	16,461,200	29,667,400	26,433,000	—
612160	Natural Gas	492,212	1,334,700	1,334,700	403,900	1,102,400	1,131,300	—
612170	Water and Water Services	718,597	1,498,400	1,498,400	852,800	1,200,000	1,091,500	—
612240	Testing and Inspection Services	36,220	210,600	210,600	195,900	123,000	211,800	—
612330	Rental Charges	244,339	161,700	311,700	300,900	225,000	100,400	—
612410	Governmental Service Charges	92,380	90,200	90,400	73,100	90,400	90,400	—
612420	Maintenance of Grounds and Pavements	736,099	1,352,000	1,160,300	1,124,500	1,100,000	1,245,000	—
612430	Payments for Professional Services	60,235	143,600	96,900	96,900	120,000	3,128,600	—
612490	Contractual Services, N.O.C.	578,759	792,100	792,100	746,400	590,000	1,057,400	—
612520	Waste Material Disposal Charges	13,163,908	17,989,600	17,989,600	17,944,700	17,890,000	17,997,400	—
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	5,900,000	3,800,000	5,200,000	—
612600	Repairs to Collection Facilities	2,376,279	3,495,300	3,577,400	3,577,100	2,500,000	4,004,700	—
612650	Repairs to Process Facilities	7,040,301	4,798,800	4,662,000	4,272,300	3,900,000	5,424,500	—
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	—
612680	Repairs to Buildings	491,841	1,139,000	1,052,300	796,600	449,000	1,073,500	—
612760	Repairs to Material Handling and Farming Equipment	239,210	240,500	240,500	240,500	210,400	240,500	—
612780	Safety Repairs and Services	199,296	294,000	445,700	433,100	391,600	281,900	—
612820	Computer Software Maintenance	6,982	7,000	7,000	7,000	7,000	757,000	—

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612860	Repairs to Vehicle Equipment	19,295	45,200	45,200	41,400	30,000	27,100	—
612990	Repairs, N.O.C.	3,298	24,000	24,000	12,100	6,000	24,000	—
200	TOTAL CONTRACTUAL SERVICES	63,876,285	70,216,400	70,138,500	54,213,800	64,062,500	71,027,100	—
623030	Metals	10,388	25,000	45,000	33,300	41,500	25,000	—
623070	Electrical Parts and Supplies	1,763,463	2,488,800	2,317,800	2,060,900	1,800,000	2,785,300	—
623090	Plumbing Accessories and Supplies	612,153	642,500	492,500	421,200	550,000	737,500	—
623110	Hardware	5,496	8,000	8,000	8,000	6,900	8,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	59,010	86,800	106,800	104,700	80,000	121,500	—
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	6,000	5,000	7,000	—
623190	Paints, Solvents, and Related Materials	1,962	5,000	5,000	4,500	4,500	5,000	—
623250	Vehicle Parts and Supplies	81,577	151,900	151,900	144,200	130,000	129,900	—
623270	Mechanical Repair Parts	2,433,860	3,232,300	3,532,300	3,274,500	2,260,000	3,547,200	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	13,560	14,000	14,000	14,000	11,900	14,000	—
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,100	4,000	—
623560	Processing Chemicals	13,341,929	16,901,100	16,881,100	14,117,600	14,238,500	17,327,800	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,844	4,000	4,000	3,100	3,100	4,000	—
623660	Cleaning Supplies	2,840	3,700	3,700	3,200	3,700	3,700	—
623680	Tools and Supplies	122,656	137,100	137,100	125,700	117,000	147,000	—
623700	Wearing Apparel	—	1,000	1,000	—	—	1,000	—
623780	Safety and Medical Supplies	253	2,000	2,000	1,800	1,900	2,000	—
623800	Computer Software	—	31,500	31,500	—	5,000	31,500	—
623810	Computer Supplies	23,466	17,000	17,000	10,700	7,000	17,000	—
623820	Fuel	224,826	356,000	356,000	355,800	305,000	231,000	—
623840	Gases	31	6,600	7,600	6,800	4,000	6,600	—
623860	Lubricants	15,565	35,200	25,900	22,100	24,000	35,200	—
623990	Materials and Supplies, N.O.C.	58,156	92,100	91,600	42,100	50,000	90,600	—
300	TOTAL MATERIALS AND SUPPLIES	18,782,398	24,252,600	24,242,800	20,763,900	19,653,100	25,281,800	—
634650	Equipment for Process Facilities	232,202	835,000	733,200	604,200	528,300	861,000	—
634760	Material Handling and Farming Equipment	579,703	540,000	512,000	512,000	513,500	260,000	—
634860	Vehicle Equipment	506,442	50,000	—	—	—	375,000	—



101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634990	Machinery and Equipment, N.O.C.	86,283	111,500	296,300	285,200	216,100	145,000	—
400	TOTAL MACHINERY AND EQUIPMENT	1,404,630	1,536,500	1,541,500	1,401,400	1,257,900	1,641,000	—
TOTAL STICKNEY SERVICE AREA		\$130,092,362	\$ 143,638,600	\$ 143,583,900	\$ 111,046,400	\$131,837,600	\$ 148,234,300	\$ —

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.

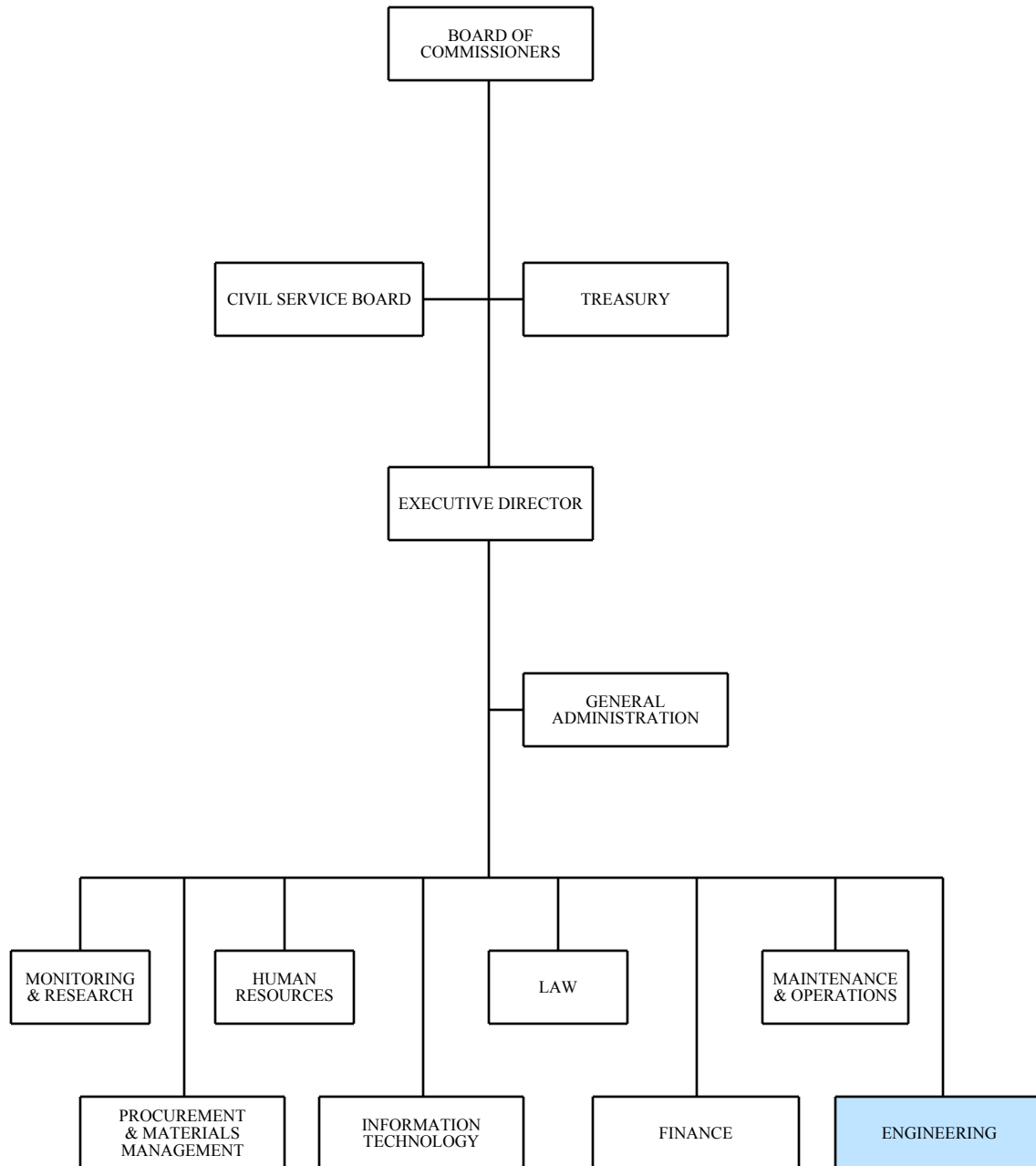
3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>910</b>	<b>Stickney Executive Office</b>					
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	414,063	2	414,063
<b>911</b>	<b>Stickney Budget Control Unit</b>					
HP11	Administrative Specialist	1	—		—	
TOTAL 911	Stickney Budget Control Unit	1	—	—	—	—
<b>920</b>	<b>Plant Engineering &amp; Maintenance Section</b>					
<b>921</b>	<b>Administrative Unit</b>					
HP21	Engineer of Treatment Plant Operations	1	1		1	
HP17	Senior Mechanical Engineer	—	1		1	
HP15	Associate Mechanical Engineer	—	—		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 921	Administrative Unit	2	3	476,892	4	616,694
<b>923</b>	<b>Electrical Engineering Unit</b>					
HP18	Principal Electrical Engineer	1	1		1	
HP17	Senior Electrical Engineer	1	1		—	
HP17	Senior Process Control Engineer	2	2		2	
HP15	Associate Electrical Engineer	—	—		1	
HP12	Engineering Technician IV	1	1		1	
NR6275	Chief Powerhouse Dispatcher I	1	1		1	
NR6272	Powerhouse Dispatcher	4	4		4	
NR6233	Electrical Operator II	11	11		11	
TOTAL 923	Electrical Engineering Unit	21	21	2,666,734	21	2,771,065
<b>924</b>	<b>Maintenance Unit</b>					
HP19	Master Mechanic II	1	1		1	
HP17	Assistant Master Mechanic	5	5		5	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	1	1		1	
HP11	Administrative Specialist	1	1		1	
PR5935	Architectural Ironworker Leadman	1	1		1	
PR5933	Architectural Ironworker	3	3		3	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					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	
PR5159	Carpenter Foreman	1	1		1	
PR5155	Carpenter Leadman	1	1		1	
PR5153	Carpenter	6	6		6	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	13	13		13	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	2	2		2	
PR7343	Electrical Mechanic	19	20		20	
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	24	25		25	
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	
PR6473	Truck Driver	8	8		8	
TOTAL 924	Maintenance Unit	163	165	19,996,627	165	20,708,928
943	<b>Buildings &amp; Grounds Unit</b>					
HP17	Senior Engineer	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		2	
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	10		10	
TOTAL 943	Buildings & Grounds Unit	22	23	2,047,090	24	2,226,619
TOTAL 920	Plant Engineering & Maintenance Section	208	212	25,187,342	214	26,323,305
<b>930</b>	<b>Plant Operations Section</b>					
<b>931</b>	<b>Administrative Unit</b>					
HP21	Engineer of Treatment Plant Operations	1	1		1	
TOTAL 931	Administrative Unit	1	1	257,211	1	257,212
<b>932</b>	<b>Treatment Operations Unit</b>					
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		—	
NR8331	Laborer Foreman #1	1	—		—	
TOTAL 932	Treatment Operations Unit	28	27	3,189,149	26	3,123,179
<b>934</b>	<b>Mechanical Operations Unit</b>					
HP18	Chief Operating Engineer II	1	1		1	
HP17	Chief Operating Engineer I	2	2		2	
HP16	Assistant Chief Operating Engineer	7	7		7	
NR6810	Fireman-Oiler	11	11		11	
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	40	40		40	
NR8651	Maintenance Laborer Class A	4	4		4	
NR6832	Operating Engineer II	35	35		35	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
					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	26	26		26	
TOTAL 934	Mechanical Operations Unit	127	127	14,489,672	127	15,346,177
TOTAL 930	Plant Operations Section	156	155	17,936,032	154	18,726,567
<b>950</b>	<b>Solids Management Section</b>					
<b>951</b>	<b>Solids Administration Unit</b>					
HP20	Managing Engineer	1	—		—	
HP20	Managing Engineer #2 (Principal Engineer) (New Grade HP18)	—	1		—	
HP18	Principal Engineer	—	—		1	
TOTAL 951	Solids Administration Unit	1	1	237,031	1	188,018
<b>952</b>	<b>Solids Field Operations Unit</b>					
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	883,703	8	881,648
<b>953</b>	<b>Solids Operations Administration Unit</b>					
HP17	Senior Engineer	2	2		2	
TOTAL 953	Solids Operations Administration Unit	2	2	340,649	2	340,648
<b>954</b>	<b>Fulton County Field Operations Unit</b>					
HP13	Agricultural Technician II	1	1		1	
HP11	Agricultural Technician I	1	1		1	
TOTAL 954	Fulton County Field Operations Unit	2	2	199,924	2	203,985
TOTAL 950	Solids Management Section	13	13	1,661,307	13	1,614,300
TOTAL	Maintenance & Operations Stickney Service Area	380	382	45,198,743	383	47,078,235
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 12, 2025

Mr. John P. Murray  
Acting Executive Director  
O F F I C E

Dear Sir:

Subject: 2026 Program for the Engineering Department - Corporate Fund

The Engineering Department - Corporate Fund's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2026 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, 2026 major initiatives and challenges, and 2025 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 2026.

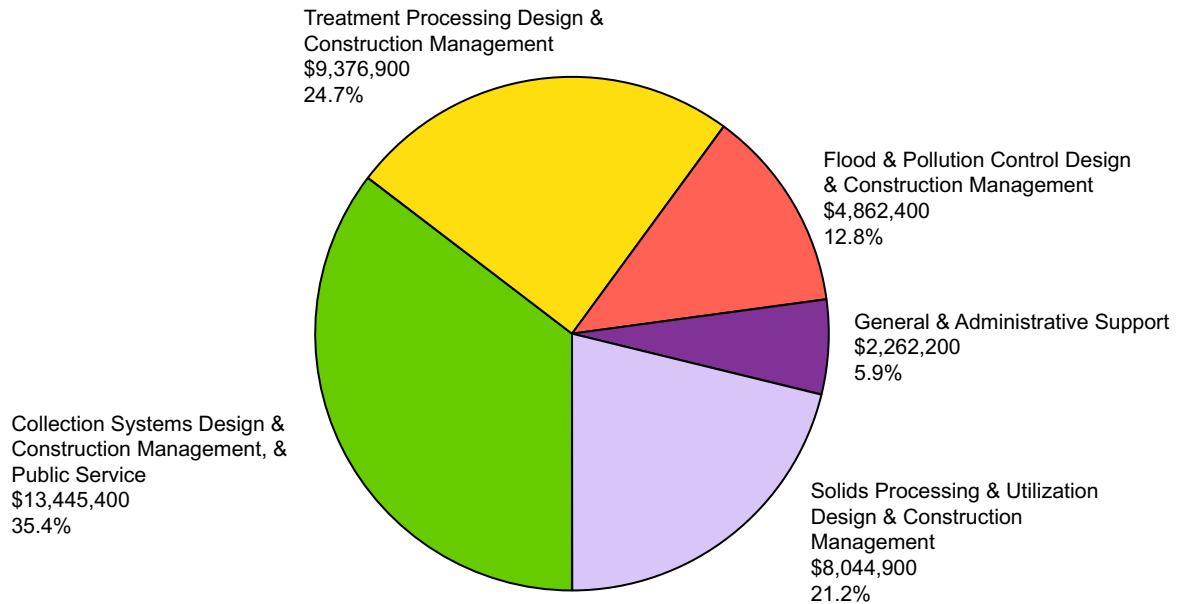
Respectfully submitted,



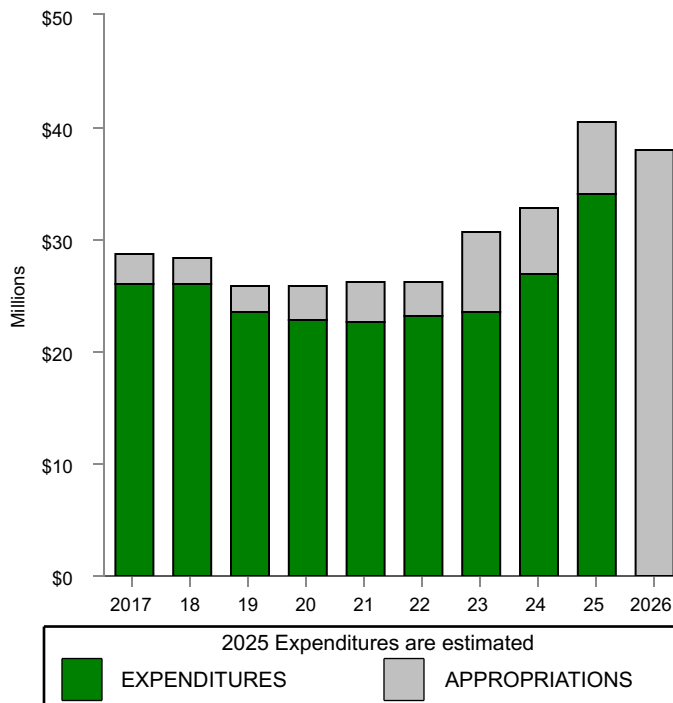
Catherine A. O'Connor  
Director of Engineering

## ENGINEERING - CORPORATE FUND PROGRAMS

2026	\$37,991,800
2025	\$40,544,500
Decrease	(\$2,552,700)



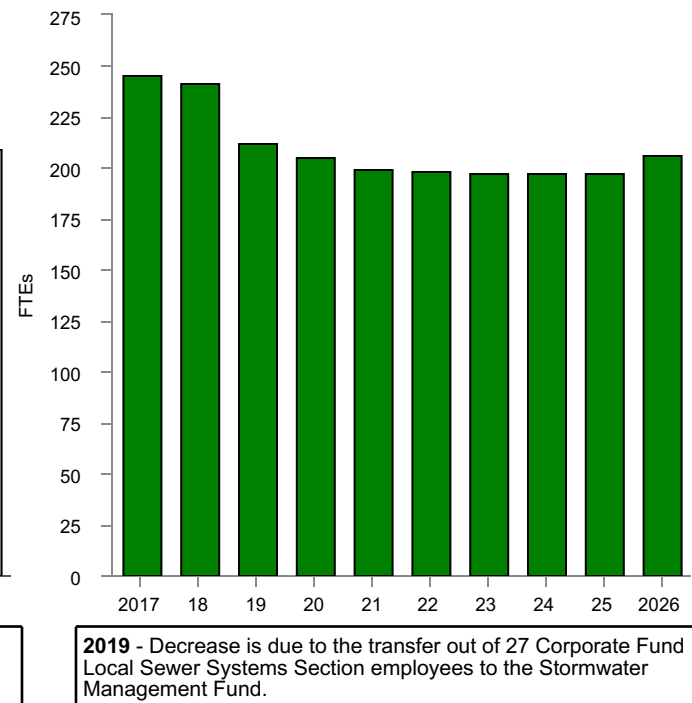
### APPROPRIATIONS & EXPENDITURES



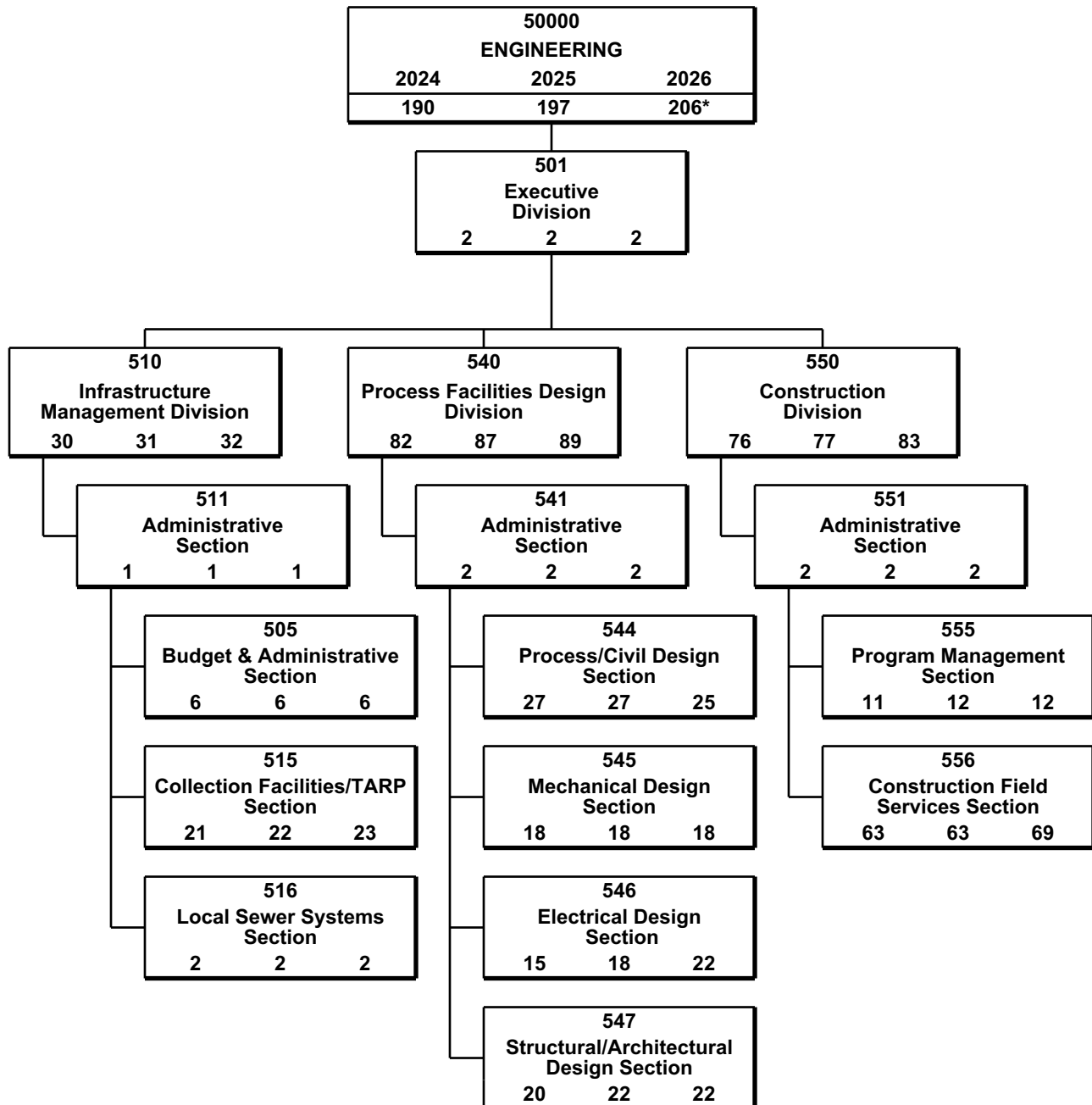
**2024** - Increase is due to the addition of a grant-funded project for inspection of local sanitary sewers to facilitate the removal of infiltration and inflow in disproportionately impacted communities.

**2025** - Increase is due to the addition of McCook Reservoir Stage 1 Sediment Removal.

### BUDGETED FTE POSITIONS





**ENGINEERING**

\* The 2026 position total for the Engineering Department - Corporate Fund is 206. There are an additional 73 positions funded by the Stormwater Management Fund while the operations remain in the Engineering Department.

## ENGINEERING CORPORATE FUND

**The mission of the Engineering Department is to plan, design, and construct projects prioritized in the Capital Improvement Program and to regulate stormwater management, flood protection areas, and construction and maintenance of local sewers, which are tributary to the District's intercepting sewer system.**

### Departmental Summary

The programs of the Engineering Department are described in three sections of the budget: the Corporate Fund, described below; the Capital Budget, described in Section V; and the Stormwater Management Fund, described in Section VI. The Corporate Fund finances Engineering Department positions and corporate activities, while the Stormwater Management Fund finances Stormwater positions and regulatory activities. The Capital Budget finances projects executed by the Infrastructure Management Division, Process Facilities Design Division, and the Construction Division.

The Engineering Department's responsibilities are to:

- Plan, develop, and implement a Capital Improvement Program that meets the District's statutory responsibilities, complies with applicable state and federal regulations and requirements, and responds to the needs of the District's residents, as directed through the policies adopted by the Board of Commissioners in the areas of sewage treatment, stormwater management, resource recovery, and pollution control;
- Provide requested and required engineering assistance to other departments within the District in support of their missions. The Engineering Department engages internal staff for all intercepting sewer rehabilitation design, all construction management, and most of the District's process facilities design. By blending District staff's design expertise with design expertise of highly qualified outside firms, the Engineering Department can ensure that water reclamation plant upgrade, rehabilitation, and resource recovery projects are state of the art;
- Regulate impacts of development in suburban Cook County on stormwater runoff, wetlands, and floodplains, in accordance with the Watershed Management Ordinance. This is accomplished by reviewing and issuing Watershed Management Ordinance permits for development and inspecting the work performed.

### Summary of 2025 Major Accomplishments

- Awarded a contract for the first phase of the Forging Resilient Communities program which involves condition assessment of the most at-risk portions of the local sanitary sewer system to determine infiltration and inflow sources within nine disproportionately impacted municipalities. Under this program, which is funded through a grant from the United States Environmental Protection Agency, the District will perform condition assessment and rehabilitation of the high-risk portions of the sanitary sewer systems of the communities of Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Began data input, model preparation, and coordinated supplemental field measurements to run simulations for a modeling study and analysis to meet dissolved oxygen standards for the Chicago Area Waterway System and determine the appropriate annual average discretionary diversion needed for 2031 and beyond;
- Awarded a contract for, and began construction of, the replacement of four kitchenettes at the Stickney WRP Engineering Center;
- Awarded a contract for the removal and disposal of approximately 56,000 cubic yards of sediment by means of trucking from Stage 1 of the McCook Reservoir, with approximately 17,000 cubic yards of sediment removed in 2025;
- Televised and inspected 19 miles of intercepting sewers, and rehabilitated 288 linear feet of sewers found to have significant deterioration, under the Collection Asset Management Program;
- Completed contract documents for nine projects under the District's Capital Improvement Program.

### 2026 Appropriation and Position Summary

The 2026 appropriation for the Engineering Department - Corporate Fund is \$37,991,800, a decrease of \$2,552,700, or 6.3 percent, from 2025. The Engineering Department's 2026 Budget provides direct support to the Capital Improvement Program. The staffing level has increased from 197 to 206 due to the addition of one Assistant Electrical Engineer position, one Associate Civil Engineer position, one Associate Process Control Engineer position, two Engineering Technician V positions, three Engineering Technician IV positions, and one Senior Civil Engineer position. The title for one position was reclassified from Assistant Electrical Engineer to Associate Electrical Engineer.

### 2026 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**

- Prepare contract documents for the second phase of the Forging Resilient Communities program which will use grant funding from the United States Environmental Protection Agency to rehabilitate local sanitary sewers facilitating the removal of infiltration and inflow in Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Removal and disposal of approximately 39,000 cubic yards of sediment by means of trucking from Stage 1 of the McCook Reservoir;
- Focus on meeting or exceeding the industry standard of 120 percent of the originally scheduled contract time for completion of construction contracts, despite challenges such as supply chain disruptions;
- Ensure underground infrastructure remains functional into the future by continuing to fund the intercepting sewer televising and inspection contract;
- In conjunction with the Maintenance & Operations Department, protect the District's surface and subsurface infrastructure from damage due to planned and programmed construction, installation, and maintenance projects by transportation agencies, utility work, and private development.

**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.	\$ 9,376,900	24.7 %
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.	\$ 8,044,900	21.2 %
3.	COLLECTION SYSTEMS DESIGN AND CONSTRUCTION MANAGEMENT, AND PUBLIC SERVICE: Design and manage construction of projects to rehabilitate and upgrade the District's intercepting sewers, pumping stations, and force mains under the Capital Improvement Program. Protect public health through regulation of local sewer connections tributary to District infrastructure, administration of an infiltration and inflow control program, and providing infrastructure location information to the public and other agencies.	\$ 13,445,400	35.4 %
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.	\$ 4,862,400	12.8 %
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.	\$ 2,262,200	5.9 %
Totals		\$ 37,991,800	100.0 %

**50000 ENGINEERING****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 6,343,842	2026 33	\$ 13,445,400	\$ (3,949,500)	(22.7)
			2025 30	\$ 17,394,900		
1530	Local Sewer Permit Activity	\$ 306,743	2026 2	\$ 307,100	\$ 5,200	1.7
			2025 2	\$ 301,900		
1560	Local Sewer Public Service Coordination	\$ 73,812	2026 —	\$ 622,800	\$ (2,165,600)	(77.7)
			2025 —	\$ 2,788,400		
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	\$ 12,558	2026 —	\$ 11,700	\$ 400	3.5
			2025 —	\$ 11,300		
1700	Collection System Design	\$ 944,600	2026 8	\$ 1,135,400	\$ (306,300)	(21.2)
			2025 7	\$ 1,441,700		
1800	Collection Construction	\$ 5,006,129	2026 23	\$ 11,368,400	\$ (1,483,200)	(11.5)
			2025 21	\$ 12,851,600		
2000	Treatment	\$ 8,074,629	2026 68	\$ 9,376,900	\$ 299,600	3.3
			2025 66	\$ 9,077,300		
2700	Treatment Design	\$ 2,947,772	2026 24	\$ 3,565,600	\$ 64,600	1.8
			2025 24	\$ 3,501,000		
2800	Treatment Construction	\$ 5,126,857	2026 44	\$ 5,811,300	\$ 235,000	4.2
			2025 42	\$ 5,576,300		
3000	Solids Processing	\$ 5,960,885	2026 51	\$ 7,741,500	\$ 695,300	9.9
			2025 50	\$ 7,046,200		
3700	Solids Processing Design	\$ 2,765,020	2026 23	\$ 3,717,300	\$ 284,400	8.3
			2025 23	\$ 3,432,900		
3800	Solids Processing Construction	\$ 3,195,865	2026 28	\$ 4,024,200	\$ 410,900	11.4
			2025 27	\$ 3,613,300		
a) Decrease is due to the planned completion of Condition Assessment of Local Sewers project (\$2,000,000) and a revised schedule for the Rehabilitation of Local Sewers project (\$211,000). b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$339,500). c) Decrease is due to the planned completion of McCook Reservoir Stage 1 Sediment Removal 2024-2026 (\$1,686,700), offset by the addition of two FTE positions (\$141,600). d) Increase is due to the addition of three FTE positions (\$279,600). e) Increase is due to an increase in the number of anticipated retirements (\$135,000) and the addition of one FTE position (\$38,500). f) Increase is due to the start of the maintenance portion of the Biogas Combined Heat and Power System project (\$265,000) and the addition of one FTE position (\$110,500).						

**50000 ENGINEERING****OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
4000	Flood and Pollution Control	\$ 3,945,105	2026 34	\$ 4,862,400	\$ 305,800	6.7	g)
			2025 32	\$ 4,556,600			
4216	Bridge and Road Maintenance	\$ 25,890	2026 —	\$ 150,000	\$ 110,000	275.0	
			2025 —	\$ 40,000			
4341	Planning/Design	\$ 54,987	2026 —	\$ 55,300	\$ 1,700	3.2	
			2025 —	\$ 53,600			
4343	Construction	\$ 553,440	2026 4	\$ 566,400	\$ 6,400	1.1	
			2025 4	\$ 560,000			
4700	Flood and Pollution Control Design	\$ 664,787	2026 6	\$ 1,029,100	\$ 14,700	1.4	
			2025 6	\$ 1,014,400			
4800	Flood and Pollution Control Construction	\$ 2,646,001	2026 24	\$ 3,061,600	\$ 173,000	6.0	h)
			2025 22	\$ 2,888,600			
5000	Solids Utilization	\$ 277,038	2026 2	\$ 303,400	\$ 25,000	9.0	i)
			2025 2	\$ 278,400			
5700	Solids Utilization Design	\$ 12,068	2026 —	\$ 31,000	\$ 19,500	169.6	
			2025 —	\$ 11,500			
5800	Solids Utilization Construction	\$ 264,970	2026 2	\$ 272,400	\$ 5,500	2.1	
			2025 2	\$ 266,900			
7000	General Support (excluding program number 7604)	\$ 2,072,197	2026 18	\$ 2,262,200	\$ 71,100	3.2	
			2025 17	\$ 2,191,100			
7604	Social Security and Medicare Contributions	\$ 323,171	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$26,996,867	2026 206	\$ 37,991,800	\$ (2,552,700)	(6.3)%	
			2025 197	\$ 40,544,500			

g) Increase is due to a revised schedule for, and rotating nature of, biennial bridge inspections each year (\$110,000).

h) Increase is due to the addition of two FTE positions (\$132,500), offset by the reallocation of salaries to more accurately reflect current activities (\$39,900).

i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$19,500).

**50000 ENGINEERING****PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 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	\$ 306,743	\$ 301,900	\$ 307,100	
1560	Local Sewer - Public Service Coordination					
1561	Public Service	Cost	\$ 6,780	\$ 6,800	\$ 6,700	
1563	Interagency Coordination	Cost	\$ 67,032	\$ 2,781,600	\$ 616,100	a)
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	Cost	\$ 12,558	\$ 11,300	\$ 11,700	
1700	Collection System Design	Cost	\$ 944,600	\$ 1,441,700	\$ 1,135,400	b)
1800	Collection Construction	Cost	\$ 5,006,129	\$ 12,851,600	\$ 11,368,400	c)
2700	Treatment Design	Cost	\$ 2,947,772	\$ 3,501,000	\$ 3,565,600	
2800	Treatment Construction	Cost	\$ 5,126,857	\$ 5,576,300	\$ 5,811,300	d)
3700	Solids Processing Design	Cost	\$ 2,765,020	\$ 3,432,900	\$ 3,717,300	e)
3800	Solids Processing Construction	Cost	\$ 3,195,865	\$ 3,613,300	\$ 4,024,200	f)
4200	Waterways Control and Stormwater Detention Reservoirs	Cost	\$ 25,890	\$ 40,000	\$ 150,000	g)
4300	Stormwater Management	Cost	\$ 608,427	\$ 613,600	\$ 621,700	
4700	Flood and Pollution Control Design	Cost	\$ 664,787	\$ 1,014,400	\$ 1,029,100	
4800	Flood and Pollution Control Construction	Cost	\$ 2,646,001	\$ 2,888,600	\$ 3,061,600	h)
5700	Solids Utilization Design	Cost	\$ 12,068	\$ 11,500	\$ 31,000	i)
5800	Solids Utilization Construction	Cost	\$ 264,970	\$ 266,900	\$ 272,400	
7000	General Support (excluding program number 7604)	Cost	\$ 2,072,197	\$ 2,191,100	\$ 2,262,200	
7604	Social Security and Medicare Contributions	Cost	\$ 323,171	\$ —	\$ —	
Totals			\$ 26,996,867	\$ 40,544,500	\$ 37,991,800	
<p>a) Decrease is due to the planned completion of Condition Assessment of Local Sewers project (\$2,000,000) and a revised schedule for the Rehabilitation of Local Sewers project (\$211,000).</p> <p>b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$339,500).</p> <p>c) Decrease is due to the planned completion of McCook Reservoir Stage 1 Sediment Removal 2024-2026 (\$1,686,700), offset by the addition of two FTE positions (\$141,600).</p> <p>d) Increase is due to the addition of three FTE positions (\$279,600).</p> <p>e) Increase is due to an increase in the number of anticipated retirements (\$135,000) and the addition of one FTE position (\$38,500).</p> <p>f) Increase is due to the start of the maintenance portion of the Biogas Combined Heat and Power System project (\$265,000) and the addition of one FTE position (\$110,500).</p> <p>g) Increase is due to a revised schedule for, and rotating nature of, biennial bridge inspections each year (\$110,000).</p> <p>h) Increase is due to the addition of two FTE positions (\$132,500), offset by the reallocation of salaries to more accurately reflect current activities (\$39,900).</p> <p>i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$19,500).</p>						

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 22,967,466	\$ 25,710,200	\$ 25,710,200	\$ 16,982,900	\$ 23,457,200	\$ 26,146,100	\$ —
601050	Compensation Plan Adjustments	—	—	426,300	243,500	244,200	563,300	—
601060	Compensation for Paid Overtime	433,052	728,500	302,200	33,100	47,600	55,000	—
601070	Social Security and Medicare Contributions	323,171	382,700	382,700	257,100	351,900	378,400	—
601100	Tuition and Training Payments	58,217	181,200	181,200	62,600	174,000	170,000	—
601270	General Salary Adjustments	—	—	—	—	—	521,500	—
100	TOTAL PERSONAL SERVICES	23,781,906	27,002,600	27,002,600	17,579,200	24,274,900	27,834,300	—
612010	Travel	15,450	18,600	18,600	5,100	15,900	19,900	—
612030	Meals and Lodging	33,652	30,900	30,900	16,700	28,300	35,900	—
612040	Postage, Freight, and Delivery Charges	574	1,200	1,200	1,200	800	1,000	—
612050	Compensation for Personally-Owned Automobiles	2,178	3,000	3,000	2,600	3,000	3,000	—
612080	Motor Vehicle Operating Services	40	300	300	—	100	1,000	—
612090	Reprographic Services	5,221	8,500	8,500	8,500	5,600	8,500	—
612170	Water and Water Services	5,573	6,000	6,000	6,000	5,400	8,000	—
612240	Testing and Inspection Services	2,595,173	4,245,900	5,107,400	5,107,400	5,107,400	3,197,200	—
612330	Rental Charges	882	500	500	—	500	500	—
612430	Payments for Professional Services	106,226	345,000	283,100	250,100	298,500	460,000	—
612490	Contractual Services, N.O.C.	1,950	4,500	4,500	3,500	4,500	269,500	—
612600	Repairs to Collection Facilities	—	670,900	2,000	2,000	—	—	—
612620	Repairs to Waterway Facilities	—	7,000,000	7,459,900	7,301,900	4,010,000	5,773,300	—
612680	Repairs to Buildings	311,856	113,000	163,000	—	157,300	100,000	—
612800	Repairs to Office Furniture and Equipment	4,859	8,900	9,800	9,800	9,900	12,900	—
612820	Computer Software Maintenance	11,244	—	—	—	—	—	—
612970	Repairs to Testing and Laboratory Equipment	5,385	8,500	8,500	8,200	7,600	10,300	—
612990	Repairs, N.O.C.	150	5,000	5,000	4,700	1,300	10,000	—
200	TOTAL CONTRACTUAL SERVICES	3,100,413	12,470,700	13,112,200	12,727,700	9,656,100	9,911,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	24,368	55,500	55,500	46,500	48,000	55,300	—
623680	Tools and Supplies	22,551	24,200	24,200	21,200	21,200	24,200	—
623720	Books, Maps, and Charts	6,122	7,000	7,000	800	5,300	13,000	—
623800	Computer Software	41,209	103,000	91,000	87,100	50,200	139,000	—



101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623990	Materials and Supplies, N.O.C.	7,303	20,000	20,000	15,900	16,100	15,000	—
300	TOTAL MATERIALS AND SUPPLIES	101,554	209,700	197,700	171,500	140,800	246,500	—
634650	Equipment for Process Facilities	12,995	—	—	—	—	—	—
634990	Machinery and Equipment, N.O.C.	—	—	232,000	220,600	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	12,995	—	232,000	220,600	—	—	—
TOTAL ENGINEERING		\$ 26,996,868	\$ 39,683,000	\$ 40,544,500	\$ 30,699,000	\$ 34,071,800	\$ 37,991,800	\$ —
NOTES: 1. Amounts may not add up due to rounding. 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies. Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.								

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>501</b>	<b>Executive Division</b>					
EX15	Director of Engineering	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 501	Executive Division	2	2	445,511	2	445,511
<b>510</b>	<b>Infrastructure Management Division</b>					
<b>505</b>	<b>Budget &amp; Administrative Section</b>					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 505	Budget & Administrative Section	6	6	837,593	6	815,541
<b>511</b>	<b>Administrative Section</b>					
HP22	Assistant Director of Engineering	1	1		1	
TOTAL 511	Administrative Section	1	1	281,023	1	281,023
<b>515</b>	<b>Collection Facilities / TARP Section</b>					
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	3	4		4	
HP14	Engineering Technician V	1	1		1	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Technician IV	2	2		3	
HP11	Engineering Technician III	1	1		1	
TOTAL 515	Collection Facilities / TARP Section	21	22	2,901,892	23	3,037,368
<b>516</b>	<b>Local Sewer Systems Section</b>					
HP20	Managing Civil Engineer	1	1		1	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		1	
TOTAL 516	Local Sewer Systems Section	2	2	373,374	2	373,374
TOTAL 510	Infrastructure Management Division	30	31	4,393,882	32	4,507,306
<b>540</b>	<b>Process Facilities Design Division</b>					
<b>541</b>	<b>Administrative Section</b>					
HP22	Assistant Director of Engineering	1	1		1	
HP16	Computer Aided Drafting and Design Administrator	1	1		1	
TOTAL 541	Administrative Section	2	2	386,205	2	397,680
<b>544</b>	<b>Process / Civil Design Section</b>					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	9	9		9	
HP17	Senior Process Control Engineer	1	1		—	
HP15	Associate Civil Engineer	4	5		5	
HP15	Associate Process Control Engineer	1	1		—	
HP14	Assistant Civil Engineer	3	2		2	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 544	Process / Civil Design Section	27	27	3,935,690	25	3,610,348
<b>545</b>	<b>Mechanical Design Section</b>					
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	2,358,476	18	2,419,324

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
<b>546</b>	<b>Electrical Design Section</b>					
HP20	Managing Electrical Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP17	Senior Electrical Engineer	2	5		5	
HP17	Senior Process Control Engineer	—	—		1	
HP15	Associate Electrical Engineer	4	4		3	
HP15	Associate Process Control Engineer	—	—		2	
HP14	Assistant Electrical Engineer	2	2		4	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 546	Electrical Design Section	15	18	2,226,266	22	2,722,313
<b>547</b>	<b>Structural / Architectural Design Section</b>					
HP20	Managing Structural Engineer	1	1		1	
HP18	Principal Architect	1	1		1	
HP18	Principal Structural Engineer	2	2		2	
HP17	Senior Architect	2	2		2	
HP17	Senior Structural Engineer	4	5		5	
HP15	Associate Architect	2	3		3	
HP15	Associate Structural Engineer	3	3		3	
HP14	Assistant Structural Engineer	3	3		3	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	1	1		1	
TOTAL 547	Structural / Architectural Design Section	20	22	2,955,739	22	3,020,503
TOTAL 540	Process Facilities Design Division	82	87	11,862,376	89	12,170,168
<b>550</b>	<b>Construction Division</b>					
<b>551</b>	<b>Administrative Section</b>					
HP22	Assistant Director of Engineering	1	1		1	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
TOTAL 551	Administrative Section	2	2	347,579	2	363,115
<b>555</b>	<b>Program Management Section</b>					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP17	Senior Civil Engineer	2	2		2	
HP15	Associate Civil Engineer	2	3		3	
HP14	Assistant Civil Engineer	—	1		1	
HP14	Engineering Technician V	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP12	Engineering Technician IV	1	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 555	Program Management Section	11	12	1,626,988	12	1,630,953
<b>556</b>	<b>Construction Field Services Section</b>					
HP20	Managing Civil Engineer	2	2		2	
HP18	Principal Civil Engineer	3	3		4	
HP18	Principal Electrical Engineer	1	1		1	
HP18	Principal Mechanical Engineer #2 (Principal Civil Engineer)	1	1		—	
HP17	Senior Civil Engineer	8	8		9	
HP17	Senior Electrical Engineer	3	3		3	
HP17	Senior Mechanical Engineer	2	2		2	
HP15	Associate Civil Engineer	8	8		9	
HP15	Associate Electrical Engineer	3	1		3	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Civil Engineer	3	3		3	
HP14	Assistant Electrical Engineer	3	5		3	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	7	7		9	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	1		1	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP12	Engineering Technician IV	7	7		9	
HP11	Engineering Technician III	7	7		7	
TOTAL 556	Construction Field Services Section	63	63	7,621,976	69	8,181,272
TOTAL 550	Construction Division	76	77	9,596,543	83	10,175,340
TOTAL	Engineering	190	197	26,298,313	206	27,298,326
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.						