

SECTION VI

STORMWATER MANAGEMENT FUND

Stormwater Management is organized with all revenues and expenditures accounted for in a separate fund. The District assumed responsibility for stormwater management following the passage of Public Act 93-1049 in November 2004. This law gives the District responsibility for stormwater management for all of Cook County, including areas that currently lie outside the District's boundaries.

The District has established six watershed planning councils. The purpose of the watershed planning councils is to advise the District on the development and implementation of the countywide stormwater management plan, representing concerns of local governments. Municipal leagues are responsible for coordinating the activities of the watershed planning councils.

Stormwater Management Fund:

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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 Stormwater Management Fund

The Stormwater Management Fund's program for 2026, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the 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 fund, 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 Stormwater Management Fund budget for 2026.

Respectfully submitted,

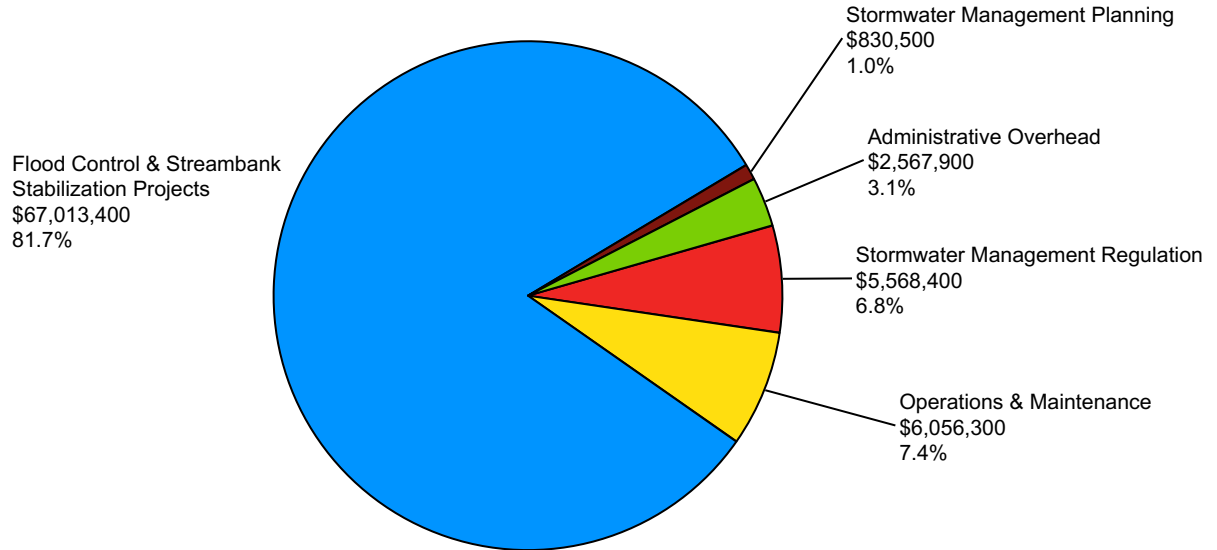
Catherine A. O'Connor *Pinakin Desai*

Catherine A. O'Connor
Director of Engineering

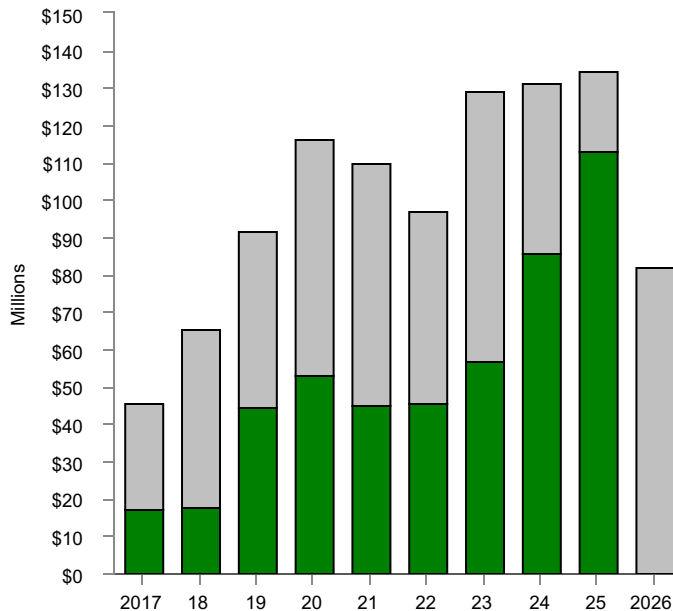
Pinakin Desai
Acting Director of Maintenance & Operations

STORMWATER MANAGEMENT FUND PROGRAMS

2026	\$82,036,500
2025	\$134,723,100
Decrease	(\$52,686,600)



APPROPRIATIONS & EXPENDITURES

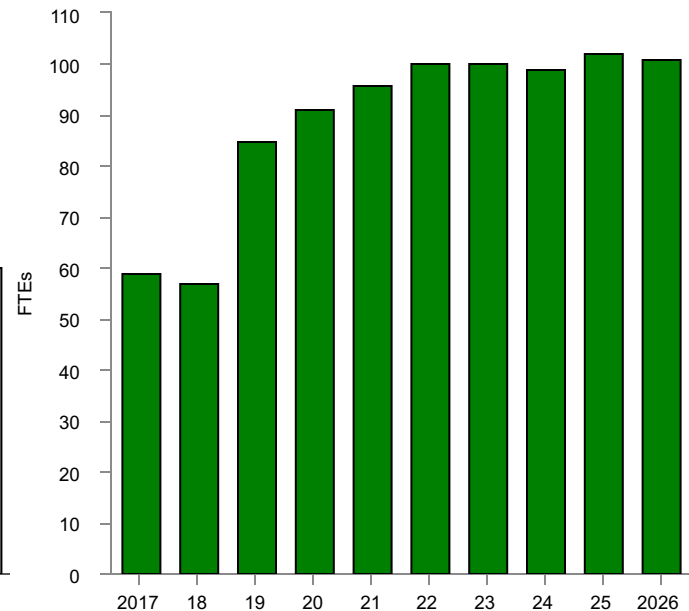


2025 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

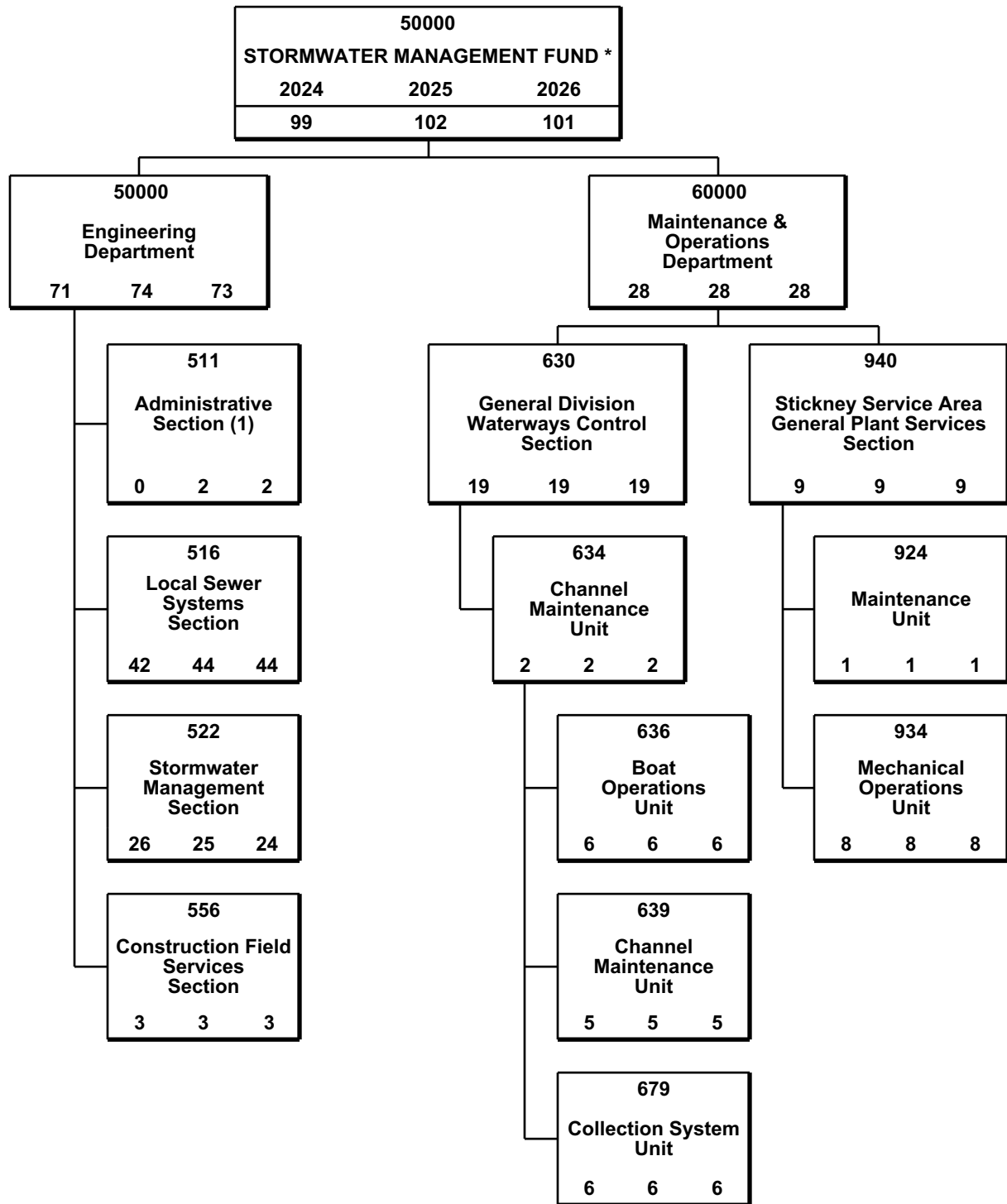
Year-over-year fluctuations in appropriations are the result of project timing.

BUDGETED FTE POSITIONS



Starting in 2019, year-over-year fluctuations are the result of organizational redesign.

STORMWATER MANAGEMENT FUND



* Positions funded by the Stormwater Management Fund are operationally controlled by the Engineering and Maintenance & Operations Departments.

(1) Effective 01/01/25, Section 511, Administrative Section, was added.

STORMWATER MANAGEMENT FUND

The mission of the Stormwater Management Fund is to protect the safety of Cook County's residents and minimize flooding damage by coordinating, planning, implementing, financing, and operating stormwater management projects and to develop and enforce reasonable rules with respect to watershed development.

Fund Summary

The Stormwater Management Fund consolidates the stormwater management activities of the Engineering and Maintenance & Operations Departments and supports the activities outlined in the Cook County Stormwater Management Plan, which serves as a framework for the District's countywide Stormwater Management Program. Under this program, the District has completed Detailed Watershed Plans (DWP)s for all six major watersheds in Cook County, initiated a Stormwater Management Capital Improvement Program, initiated a Small Streams Maintenance Program (SSMP), and adopted and implemented the Watershed Management Ordinance (WMO). Through a variety of engineered solutions, both green and gray, and flood-prone property acquisitions, the District's Stormwater Management Program addresses both regional and local flooding problems throughout Cook County. The District has made significant investments in developing over 265 capital stormwater projects since it assumed the authority for stormwater management in 2004. The implementation of these projects, which range in both size and scope, provides flood protection for thousands of homes, businesses, and critical infrastructure. The Stormwater Management Fund supports the work of the Local Sewer Systems Section, which is responsible for the implementation and enforcement of the WMO. The WMO regulates developments throughout Cook County, sewer construction within the District's service area, and requires compliance with the Infiltration/Inflow Control Program. Information on the Stormwater Management Program and WMO can be found at mwr.org/stormwater and mwr.org/wmo, respectively.

Summary of 2025 Major Accomplishments

- Advanced construction of channel improvements along Addison Creek in the communities of Northlake, Melrose Park, Stone Park, Bellwood, Westchester, and Broadview;
- Achieved final completion of the Diversion Channel on Midlothian Creek (Phase I) and substantial completion of the Flood Control Project on Midlothian Creek (Phase II) in Robbins to reduce flood impacts affecting 140 acres and 92 structures;
- Contributed \$4.4 million to 11 Green Infrastructure partnership projects which can capture 2,533,700 gallons of stormwater that could otherwise overwhelm local sewers during heavy storm events;
- Amended the WMO to clarify and streamline requirements and to extend the pilot study on offsite stormwater detention and volume control;
- Collaborated with the Army Corps of Engineers to update hydrologic and hydraulic (H&H) modeling using the latest rainfall data in a portion of the Little Calumet River Watershed. The results of this effort will provide insights into the approach for updating H&H modeling in other watersheds across the District's service area;
- Updated the District's stormwater partnership program application process to make it more accessible for all municipalities in Cook County. Each of the District's stormwater partnership programs is offered on an annual basis. The inclusion of a pre-application step provides applicants feedback and guidance early in the application process, with webinars and other online resources providing additional support. Additionally, communication was enhanced through monthly email reminders, presentations at the Watershed Planning Council meetings, and an improved application tracking system;
- In partnership with the Forest Preserves of Cook County, began the feasibility study for a major new reservoir system in southeast Cook County. The proposed multi-benefit project aims to reduce community flood risks by providing up to 530 million gallons of stormwater storage and create new ecological habitats and passive recreational opportunities;
- Entered into an intergovernmental agreement with the Chicago Department of Water Management to help construct two projects on the West Side of the city to add storage capacity in the combined sewer system, reducing the chances of future basement back-ups.

2026 Appropriation and Position Summary

The 2026 appropriation for the Stormwater Management Fund is \$82,036,500, a decrease of \$52,686,600, or 39.1 percent, from 2025. The staffing level has decreased from 102 to 101 positions due to the drop of one Administrative Specialist position.

2026 Budget Highlights

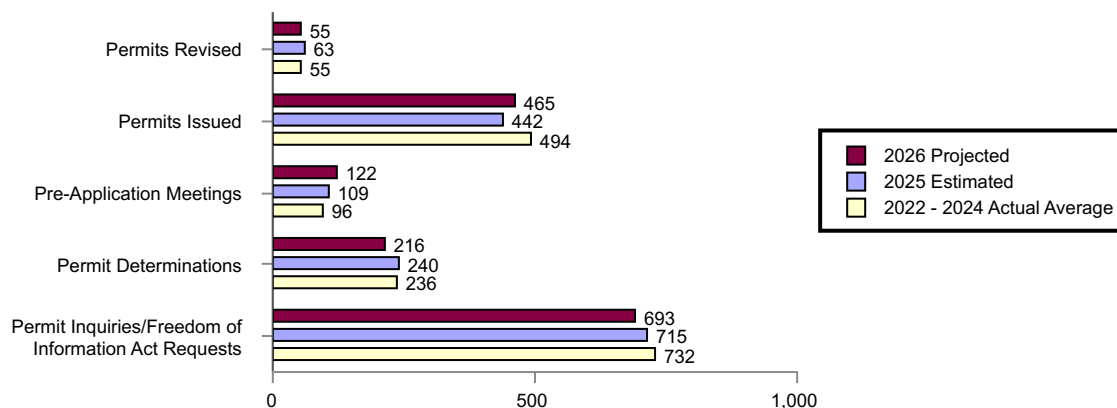
The following budget highlights support the District's Strategic Plan Goal of Stormwater Management. The initiatives below illustrate how the District continues to mitigate flooding across Cook County through a proactive and equitable stormwater management program.

Develop comprehensive framework to guide proactive implementation of stormwater solutions

- Issue WMO permits and provide information to design engineers, property owners, and municipalities to facilitate the permit submittal process, as shown on the bar graph on the next page;

- Update permit forms, Articles 3, 6, 7 and 10 of the Technical Guidance Manual (TGM) and prepare Article 12 of the TGM to facilitate compliance with the WMO;
- Provide guidance to satellite entities to help them achieve compliance with the Infiltration/Inflow Control Program;
- Respond to requests for removal of debris from small streams and rivers under the SSMP;
- Continue implementation of the Volumetric Approach to the Stormwater Master Planning and prioritize areas identified with additional storage opportunities to address flooding problems.

Permit Activity



Identify and pursue opportunities for partnering on multi-benefit projects

- Advance strategic partnerships with the Chicago Park District, Forest Preserve District of Cook County, and other agencies to facilitate projects that provide stormwater and other environmental benefits;
- Provide technical assistance in the identification and evaluation of solutions to local stormwater issues through preliminary engineering services;
- Advance stormwater partnerships for green infrastructure, local stormwater projects, and flood-prone property acquisitions with local communities and other agencies;
- Identify and pursue opportunities for partnering on multi-benefit projects and for coordinating with other agencies to minimize the cost of potential stormwater management projects through grants and other funding resources.

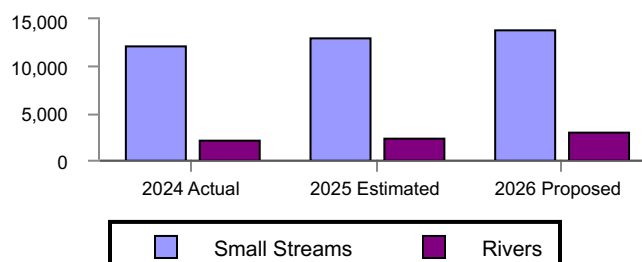
Identify and pilot stormwater management best practices

- Advance the pilot study for a suburban green schoolyard program.

SMALL STREAMS MAINTENANCE PROGRAM

Through the management of the SSMP, the Maintenance & Operations Department works to reduce flooding in urbanized areas. Cook County has little elevation fluctuation; therefore, its streams tend to move slowly and are naturally prone to flooding. Many developed areas were originally uninhabited muddy marshes with meandering streams that often overtopped their banks. The streams that flow through the neighborhoods of Cook County are more than just a scenic part of the landscape or a habitat for wildlife. They serve the vital function of draining stormwater and preventing flooding. In order to function properly, the streams must be maintained. The SSMP's top priorities are removing blockages such as log jams, beaver dams, and other material and debris from the streams and preventing future blockages by removing dead and unhealthy trees and invasive species, such as buckthorn and honeysuckle, which choke out native vegetation from the streambanks.

Cubic Yards of Debris Removed from Small Streams and Rivers in Cook County



CAPITAL IMPROVEMENT PROGRAM

The focus of many of the Stormwater Capital Improvement Program's projects is on regional waterways in highly urbanized areas. During the design of these projects, the District focuses on utilizing natural methods for addressing streambank erosion, including the use of biostabilization measures, such as vegetated geogrids, geocells, turf reinforcing mats, and native vegetation, wherever practical.

The Board of Commissioners prioritizes potential projects arising from the DWPs on a countywide basis. Two categories have been established for DWP projects. The first category is streambank stabilization, which involves addressing critical active streambank erosion threatening public safety, structures, and/or infrastructure. The second category is flood control, which addresses regional overbank flooding.

The District's statutory authority for Stormwater Management in Cook County (70 ILCS 2605/7h) was amended in 2014 to allow for executing local stormwater management projects. A local stormwater partnership project program was initiated that fosters partnerships between the District and other government agencies to complete 1) traditional stormwater projects, 2) green infrastructure projects, and 3) the acquisition of flood-prone properties, as described below.

The Stormwater Management Capital Improvement Program utilizes a variety of financing methods including bonds, state revolving fund loans, and grants, while the majority of projects are funded by property tax supported pay-as-you-go financing. 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 Section 319(h) grant program 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 Stormwater Management program includes long-term capital projects in the form of local cost-sharing programs for green infrastructure and traditional stormwater projects, along with flood-prone property acquisitions. In addition, the District is in the planning stages for numerous stormwater projects beyond those shown on the project list and will continue to prioritize capital improvements that address flooding throughout Cook County in the years to come.

Maps of flood control projects, existing flood control reservoirs, intergovernmental agreement projects, and green infrastructure projects can be found on pages [484](#) - [487](#).

FLOOD-PRONE PROPERTY ACQUISITION PROGRAM

Subsequent to amending the Cook County Stormwater Management Plan to be consistent with Public Act 98-0652, the District's Board of Commissioners adopted a policy on the selection and prioritization of projects for acquiring flood-prone property, which is comprised of three distinct components, as follows:

- Local Sponsorship Assistance Program: The District's top priority will be to facilitate the Illinois Emergency Management Agency's federally funded program by assisting local sponsor communities in providing their share of the cost for property acquisition;
- District Initiated Program: The cost of a property acquisition alternative will be estimated for any approved project and compared to the estimated cost of the structural project determined through a preliminary engineering analysis. Should the cost of the property acquisition alternative be less than the structural project, and the benefits at least equivalent, the acquisition alternative will be pursued in lieu of the structural project;
- Local Government Application Program: The District will consider applications directly from local governments requesting property acquisition of specific flood-prone structures.

The District solicits applications from municipalities and townships for assistance with the acquisition of flood-prone structures located throughout Cook County and enters into intergovernmental agreements to partner with communities to acquire flood-prone structures. Since 2014, the District has partnered on 18 projects targeting the voluntary acquisition of 156 properties, resulting in 129 acquisitions under this program to date. Based on the success of the District's program, additional solicitations will be made to identify opportunities to assist local communities with additional flood-prone property acquisitions in the future.

Stormwater Management Fund Program

Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	\$ 9,849	\$ 7,000	453	Jan 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	2,000	560	Feb 2026
School District 103 Green Infrastructure Project in Lyons	25-IGA-12	386	386	110	Mar 2026
Green Alleys Project 3 in Calumet City	25-IGA-06	400	400	100	Apr 2026
Green Alley Paving in Cicero	25-IGA-07	486	486	100	Apr 2026
Green Alley Project 3 in Forest Park	25-IGA-09	337	337	100	Apr 2026
Village Hall Green Parking Lot Improvements in Glenview	25-IGA-10	499	499	130	Apr 2026
North Village Hall Green Parking Lot in La Grange Park	25-IGA-11	80	80	100	Apr 2026
Green Alley Program 2 in Markham	25-IGA-13	392	392	100	Apr 2026
Green Infrastructure Alley Improvements 3 in Maywood	25-IGA-14	440	440	100	Apr 2026
Green Alleys Project in Oak Park	25-IGA-15	450	450	100	Apr 2026
Village Hall Permeable Parking Lot in River Forest	25-IGA-16	160	160	100	Apr 2026
Village Hall Green Parking Lot in River Grove	25-IGA-17	568	568	100	Apr 2026
Green Alley Reconstruction Project 3 in Westchester	25-IGA-18	393	393	100	Apr 2026
Flood Control Project on Prairie Creek, NSA	12-056-5F	33,941	2,000	715	May 2026
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	5,500	1,500	602	May 2026
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	2,500	350	387	Oct 2026
Total 2026 Awards		\$ 60,381	\$ 17,441		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
* Lyons and McCook Levee Improvements Project	13-199-3F	\$ 2,852	\$ 2,000	3,089	Sep 2018
Groveland Avenue Levee Improvements in Riverside, SSA	18-IGA-20	4,907	1,454	3,237	Dec 2018
Acquisition of Flood-Prone Properties in Lyons, SSA	21-IGA-24	5,500	1,700	1,904	Oct 2022
* Addison Creek Channel Improvements, SSA	11-187-3F	72,407	827	1,054	Jul 2023
Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	24-IGA-02	12,946	5,300	825	Jun 2024
Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	23-IGA-43	2,500	1,500	663	Jan 2025
Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	20-IGA-23	1,800	1,300	528	Mar 2025
IDOT 55th Street Relief Sewer - West Phase II in Countryside	24-IGA-21	1,622	250	270	Apr 2025
Thorn Ditch Flood Mitigation Project in South Holland	24-IGA-05	5,860	4,400	512	Jul 2025
Suburban Green Schoolyard Pilot Project 1 in Burnham	24-279-5F	2,125	1,190	180	Aug 2025

Projects Under Construction (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	23-IGA-11	\$ 6,500	\$ 3,250	394	Sep 2025
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	6,000	3,000	261	Sep 2025
157th Street and Spring Creek Flood Mitigation in Orland Township	24-IGA-24	150	103	200	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	925	152	Oct 2025
Citation Lake Stormwater Improvements in Northfield Township	23-IGA-44	3,000	2,250	390	Dec 2025
34th Street Rehabilitation Project in Berwyn	25-IGA-05	384	192	225	Dec 2025
Total Projects Under Construction		\$ 132,353	\$ 29,641		

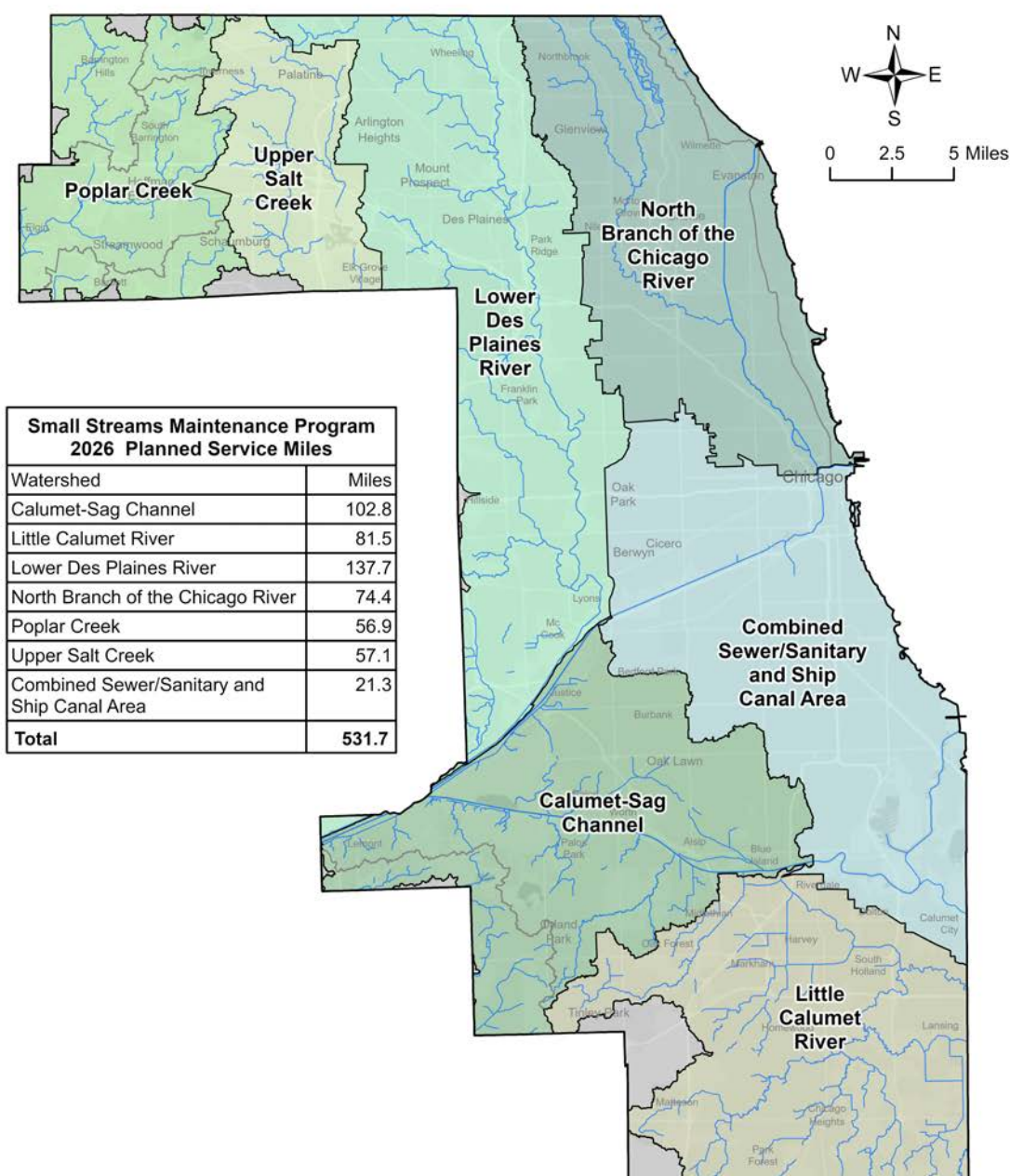
Projects Under Development

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	\$ 1,880	\$ —	90	Jan 2027
Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA	14-065-5F	29,000	—	883	Feb 2027
Flood Control Project for the Washington Street Area in Blue Island	21-IGA-28	5,700	—	197	Feb 2027
Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed	25-283-5F	15,000	—	352	Mar 2027
71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park	21-166-5F	40,120	—	213	Apr 2027
Roberts Road Drainage Improvements in Palos Hills, Illinois	23-IGA-12	3,500	—	331	Apr 2027
I-290 Frontage Road Sewer and Outfall in Maywood	24-IGA-23	5,707	—	295	May 2027
Riparian Area Improvements at Multiple Locations in Cook County	25-800-5F	4,000	—	282	May 2027
Total Future Awards		\$ 104,907			
Cumulative Projects Under Construction, 2026 Awards, and Future Awards		\$ 297,641			

* This project is funded by the Capital Improvements Bond Fund and the Stormwater Management Fund. Refer to Section V Capital Budget for more information about Stormwater Management projects funded by alternate revenue bonds.

Note: All cost figures are in thousands of dollars.

STORMWATER MANAGEMENT WATERSHEDS



CAPITAL PROJECTS LISTED BY WATERSHED - STORMWATER MANAGEMENT FUND

The following is a list of projects presented by their association with one of the six major Cook County watersheds and by their completion status: projects for 2026 award, under construction, or under development. A map of the watersheds can be found on the previous page.

CALUMET-SAG CHANNEL

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
14-256-5F	Flood Control Project in the Worth Woods Subdivision in Worth		\$ 2,500,000
21-IGA-18	Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood		5,500,000
		Total	\$ 8,000,000
Projects Under Construction			
19-IGA-22	Streambank Stabilization Project along Tinley Creek	03/26	\$ 3,800,000
23-IGA-11	Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	10/26	6,500,000
24-IGA-24	157th Street and Spring Creek Flood Mitigation in Orland Township	03/26	150,000
		Total	\$ 10,450,000
Projects Under Development			
21-166-5F	71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park		\$ 40,120,000
21-IGA-28	Flood Control Project for the Washington Street Area in Blue Island		5,700,000
23-IGA-12	Roberts Road Drainage Improvements in Palos Hills, Illinois		3,500,000
25-IGA-21	Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago		1,880,000
		Total	\$ 51,200,000
Calumet-Sag Channel Grand Total			\$ 69,650,000

LITTLE CALUMET RIVER

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
18-249-AF	Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey		\$ 9,848,774
25-IGA-13	Green Alley Program 2 in Markham		391,500
		Total	\$ 10,240,274
Projects Under Construction			
24-IGA-05	Thorn Ditch Flood Mitigation Project in South Holland	12/26	\$ 5,860,000
		Total	\$ 5,860,000
Projects Under Development			
25-283-5F	Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed		\$ 15,000,000
25-800-5F	Riparian Area Improvements at Multiple Locations in Cook County		4,000,000
		Total	\$ 19,000,000
Little Calumet River Grand Total			\$ 35,100,274

LOWER DES PLAINES RIVER

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
12-056-5F	Flood Control Project on Prairie Creek, NSA		\$ 33,941,442
25-IGA-03	Central Area Sewer Separation Project in La Grange Park		4,000,000
25-IGA-09	Green Alley Project 3 in Forest Park		336,700
25-IGA-11	North Village Hall Green Parking Lot in La Grange Park		79,800
25-IGA-12	School District 103 Green Infrastructure Project in Lyons		386,100
25-IGA-14	Green Infrastructure Alley Improvements 3 in Maywood		440,000
25-IGA-16	Village Hall Permeable Parking Lot in River Forest		160,000
25-IGA-17	Village Hall Green Parking Lot in River Grove		568,400
25-IGA-18	Green Alley Reconstruction Project 3 in Westchester		392,700
		Total	\$ 40,305,142
Projects Under Construction			
11-187-3F	* Addison Creek Channel Improvements, SSA	06/26	\$ 72,407,084
13-199-3F	* Lyons and McCook Levee Improvements Project	02/27	2,852,466
18-IGA-20	Groveland Avenue Levee Improvements in Riverside, SSA	10/27	4,907,014
20-IGA-23	Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	08/26	1,800,000
21-IGA-24	Acquisition of Flood-Prone Properties in Lyons, SSA	12/27	5,500,000
23-IGA-43	Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	11/26	2,500,000
23-IGA-44	Citation Lake Stormwater Improvements in Northfield Township	12/26	3,000,000
24-IGA-21	IDOT 55th Street Relief Sewer - West Phase II in Countryside	01/26	1,621,500
		Total	\$ 94,588,064
Projects Under Development			
14-065-5F	Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA		\$ 29,000,000
24-IGA-23	I-290 Frontage Road Sewer and Outfall in Maywood		5,707,000
		Total	\$ 34,707,000
		Lower Des Plaines River Grand Total	\$ 169,600,206

NORTH BRANCH OF THE CHICAGO RIVER

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
25-IGA-10	Village Hall Green Parking Lot Improvements in Glenview		\$ 499,000
		Total	\$ 499,000
		North Branch of the Chicago River Grand Total	\$ 499,000

COMBINED SEWER/SANITARY AND SHIP CANAL AREA

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
25-IGA-06	Green Alleys Project 3 in Calumet City		\$ 399,500
25-IGA-07	Green Alley Paving in Cicero		486,000
25-IGA-15	Green Alleys Project in Oak Park		450,000
		Total	\$ 1,335,500

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Construction			
24-279-5F	Suburban Green Schoolyard Pilot Project 1 in Burnham	02/26	\$ 2,124,799
24-IGA-02	Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	09/26	12,946,333
24-IGA-19	LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	06/26	6,000,000
25-IGA-05	34th Street Rehabilitation Project in Berwyn	07/26	383,500
		Total	<u>\$ 21,454,632</u>
Combined Sewer/Sanitary and Ship Canal Area Grand Total			<u>\$ 22,790,132</u>
Capital Projects Grand Total - All Watersheds			<u><u>\$ 297,639,612</u></u>

* These projects are funded by the Capital Improvements Bond Fund and the Stormwater Management Fund.

Addison Creek Channel Improvements, SSA

Project Number 11-187-3F

Watershed Lower Des Plaines River

Location Bellwood, Broadview, Melrose Park, Northlake, Stone Park, and Westchester, IL

Engineering Consultant Hey & Associates, Inc.

Engineering Contractor Judlau Contracting, Inc.

Estimated Construction Cost \$78,007,084

Contract Award Date July 2023

Substantial Completion Date June 2026

Project Description This project will improve channel conveyance in Bellwood, Broadview, Melrose Park, Northlake, Stone Park, and Westchester. The project includes various types of channel improvements, such as open channel, gabions, sheet piles, riprap, and stream clearing.

Project Justification This project, along with the Addison Creek Reservoir project, will help alleviate public health and safety concerns by reducing overbank flooding to approximately 2,200 structures along Addison Creek from Broadview to Northlake. The compensatory storage required for these channel improvements will be provided with the Addison Creek Reservoir project.

Project Status Construction



This project is partially funded under the Capital Improvements Bond Fund. See Section V Capital Budget for additional information (Capital Improvements Bond Fund = \$5,600,000; Stormwater Management Fund = \$72,407,084).

Flood Control Project on Prairie Creek, NSA

Project Number	12-056-5F
Watershed	Lower Des Plaines River
Location	Maine Township and Park Ridge, IL
Engineering Consultant	Gewalt Hamilton Associates, Inc.
Engineering Contractor	To be determined
Estimated Construction Cost	\$33,941,442
Contract Award Date	May 2026
Substantial Completion Date	May 2028



Project Description	This project includes flood storage and conveyance improvements along Prairie Creek. This includes channel modifications, detention expansion, diversion sewer construction, and streambank stabilization. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.
Project Justification	This project will help alleviate public health and safety concerns by reducing overbank flooding to approximately 128 structures and protecting numerous buildings through streambank stabilization.
Project Status	Design

Lyons and McCook Levee Improvements Project

Project Number 13-199-3F

Watershed Lower Des Plaines River

Location Lyons, IL

Engineering Consultant MC Consulting, Inc.

Engineering Contractor To be determined

Estimated Construction Cost \$4,210,801

Contract Award Date September 2018

Substantial Completion Date February 2027

Project Description This project is intended to prevent overtopping of the Lyons and McCook Levees during significant flood events, complementing work performed by the Army Corps of Engineers to perform repairs on these levees. The Army Corps of Engineers completed repairs to both levees with exceptions at the railroad and utility crossings south of 47th Street due to guidelines for federally sponsored work. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.

Project Justification This project will provide protection against overtopping of the levees during a 100-year flood. Overtopping has resulted in major flooding in the past, impacting the Village of Forest View that is located east of the levee. Overtopping could also jeopardize the Commonwealth Edison substation that is located east of Forest View and create the potential for power disruptions or failures at Midway Airport and the Stickney WRP.

Project Status Design



This project is partially funded under the Capital Improvements Bond Fund. See Section V Capital Budget for additional information (Capital Improvements Bond Fund = \$1,358,335; Stormwater Management Fund = \$2,852,466).

Flood Control Project in the Worth Woods Subdivision in Worth

Project Number	14-256-5F
Watershed	Calumet-Sag Channel
Location	Worth, IL
Engineering Consultant	Robinson Engineering, Ltd.
Engineering Contractor	To be determined
Estimated Construction Cost	\$2,500,000
Contract Award Date	October 2026
Substantial Completion Date	November 2027



Project Description	This project will construct a curb along Beloit Avenue between 109th Place and 109th Street and a 36-inch to 66-inch storm sewer in the vicinity of 112th Place and Beloit Avenue, with an outlet to Lucas Berg Pit in the Village of Worth. The project is in the Calumet-Sag Channel Watershed. The Village of Worth will be responsible for ownership and maintenance of the improvements.
Project Justification	This project will reduce flooding for an estimated 19 structures in the Village of Worth.
Project Status	Design

Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey

Project Number	18-249-AF
Watershed	Little Calumet River
Location	Harvey, IL
Engineering Consultant	HR Green, Inc.
Engineering Contractor	To be determined
Estimated Construction Cost	\$9,848,774
Contract Award Date	January 2026
Substantial Completion Date	April 2027



Project Description	This project will construct a 23-acre-foot stormwater detention basin along Myrtle Avenue, between 153rd Street and 154th Street on an approximately 20-acre site of the future Central Park in the City of Harvey. Located within the combined sewer area, approximately 9,650 feet of separated storm sewer will be constructed to convey stormwater to the proposed basin and allow discharge into the Wood Street storm sewer system. A 12-inch storm sewer will also be constructed to allow low-flow discharge into the combined sewer system. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.
Project Justification	This project will protect 108 structures from flooding in a 100-year storm event. In addition, the project will reduce flood damages to varying degrees for approximately 582 structures in the vicinity of the project area.
Project Status	Design

Groveland Avenue Levee Improvements in Riverside, SSA

Project Number 18-IGA-20

Watershed Lower Des Plaines River

Location Riverside, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$4,907,014

Contract Award Date December 2018

Substantial Completion Date October 2027

Project Description This project is to improve the Groveland Avenue levee, located in the Village of Riverside (Village), by raising the levee with a sheet pile floodwall. A pumping station will be built to drain the land side of the levee. An adjacent street will be raised or protected by additional flood walls. The Village will enter a Project Partnership Agreement with the Army Corps of Engineers as its local sponsor. The District will enter into an intergovernmental agreement with the Village to provide the non-federal share of the design and construction costs.

Project Justification This project increases the level of protection the levee provides to adjacent homes.

Project Status Cost Sharing Agreement



Streambank Stabilization Project along Tinley Creek

Project Number	19-IGA-22	
Watershed	Calumet-Sag Channel	
Location	Orland Park, IL	
Engineering Consultant	Michael Baker International, Inc.	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$3,800,000	
Contract Award Date	October 2025	
Substantial Completion Date	March 2026	
Project Description	This project proposes to stabilize banks located along approximately 4,000 linear feet of Tinley Creek in the Village of Orland Park. The work is divided into two locations between 151st Street and Oriole Court and between 86th Avenue and 159th Street. The project will use bioengineering techniques such as geolifts, live stake vegetation, and gentler slopes to stabilize both banks.	
Project Justification	This project will protect structures and infrastructure in imminent danger of failure due to active streambank erosion.	
Project Status	Cost Sharing Agreement	

Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois

Project Number	20-IGA-23	
Watershed	Lower Des Plaines River	
Location	Prospect Heights, IL	
Engineering Consultant	Gewalt Hamilton Associates, Inc.	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$1,800,000	
Contract Award Date	March 2025	
Substantial Completion Date	August 2026	
Project Description	This project, in collaboration with the Cook County Department of Transportation and the City of Prospect Heights, raises Willow Road and improves the level of protection for local roads through the installation of new culverts and stormwater storage areas. The project is being bifurcated into two separate projects to have the local Road Owen Court and the compensatory storage portion built first. The project raising Willow Road will occur next to allow time for proper road consolidation settlement to occur.	
Project Justification	This project reduces flooding to ensure access to 60 homes for residents and emergency response vehicles.	
Project Status	IGA Executed	

Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood

Project Number	21-IGA-18
Watershed	Calumet-Sag Channel
Location	Bremen Township and Villages of Crestwood and Midlothian, IL
Engineering Consultant	Farnsworth Group
Engineering Contractor	Not applicable
Estimated Construction Cost	\$5,500,000
Contract Award Date	May 2026
Substantial Completion Date	January 2028



Project Description	This project is for the construction of the flood control alternative proposed for Calumet-Sag Tributary C in the vicinity of 143rd Street and Linder Avenue. The flood control project will involve channel reconstruction, widening, and stabilization improvements along Tributary C, along with the replacement of the existing culvert at 143rd Street and Linder Avenue. This will be combined with the Crestwood 2 project, Midlothian Turnpike & Lavergne Avenue Flood Control Project, which is located downstream of the 143rd Street and Linder Avenue project area. The Village of Crestwood and the Village of Midlothian will be responsible for the design and construction of the project, and operations and maintenance responsibilities will be shared among both municipalities. This project is in the Calumet-Sag Channel Watershed. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.
Project Justification	This project will protect five road locations, 16 residential structures, and one commercial structure from nuisance flooding. In the 143rd Street and Linder Avenue project area, 11 residential properties will be protected from the 100-year storm.
Project Status	Negotiation / Evaluation

Acquisition of Flood-Prone Properties in Lyons, SSA

Project Number	21-IGA-24	
Watershed	Lower Des Plaines River	
Location	Lyons, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$5,500,000	
Contract Award Date	October 2022	
Substantial Completion Date	December 2027	
Project Description	This project is a cost sharing agreement with the Village of Lyons for the acquisition and demolition of up to 25 homes in the floodway and floodplain along Salt Creek. The Village will be responsible for demolition and maintaining the property as open space.	
Project Justification	This project prevents disaster recovery claims from flood insurance. The project will prevent property damage/loss and personal financial burden, as well as enhance floodplain storage.	
Project Status	Cost Sharing Agreement	

Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn

Project Number 23-IGA-11

Watershed Calumet-Sag Channel

Location Oak Lawn, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$6,500,000

Contract Award Date September 2025

Substantial Completion Date October 2026

Project Description This project will construct stormwater improvements to alleviate flooding in the Village of Oak Lawn. Improvements include the construction of an approximate 27.5 acre-feet stormwater storage facility within the Community High School District 218's ball fields, and upsizing approximately 6,600 linear feet of storm sewers along 105th Street, Kilpatrick Avenue, and Kedvale Avenue. The Village of Oak Lawn will be responsible for long-term operation and maintenance.

Project Justification The Stony Creek Study Area, located in the Village of Oak Lawn, experiences riverine and urban flooding during moderate and severe storm events, with an estimated 591 structures impacted by the 100-year storm event. This project will protect over 100 structures from the 100-year storm event through detention and conveyance improvements.

Project Status IGA Executed



Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township

Project Number	23-IGA-43	
Watershed	Lower Des Plaines River	
Location	Lyons Township, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$2,500,000	
Contract Award Date	January 2025	
Substantial Completion Date	November 2026	
Project Description	This project is a cost sharing agreement with Lyons Township which will include the acquisition of up to six flood-prone structures subject to repetitive flooding and construction of stormwater storage on the properties. American Rescue Plan Act funding provided to the District by Cook County will be used to cover all costs associated with this project.	
Project Justification	This project will identify properties for acquisition and construction of stormwater storage.	
Project Status	IGA Executed	

Citation Lake Stormwater Improvements in Northfield Township

Project Number 23-IGA-44

Watershed Lower Des Plaines River

Location Northfield Township, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$3,000,000

Contract Award Date December 2025

Substantial Completion Date December 2026

Project Description This project provides stormwater detention improvements through the installation of stormwater storage vaults under specific sections of the roadway and the installation of new storm sewers to convey the runoff more effectively. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.

Project Justification This project will alleviate flooding within the project area through stormwater detention and stormwater conveyance improvements.

Project Status Negotiation / Evaluation



Suburban Green Schoolyard Pilot Project 1 in Burnham

Project Number	24-279-5F	
Watershed	Combined Sewer/Sanitary and Ship Canal Area	
Location	Burnham, IL	
Engineering Consultant	Fresh Coast Capital LLC d/b/a Greenprint Partners	
Engineering Contractor	Foundation Mechanics, LLC	
Estimated Construction Cost	\$2,124,799	
Contract Award Date	August 2025	
Substantial Completion Date	February 2026	
Project Description	This project will transform Burnham Elementary School's schoolyard into a vibrant and sustainable space by installing green infrastructure and other site amenities. The Board of Education of School District 154.5 will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	Construction	

Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III

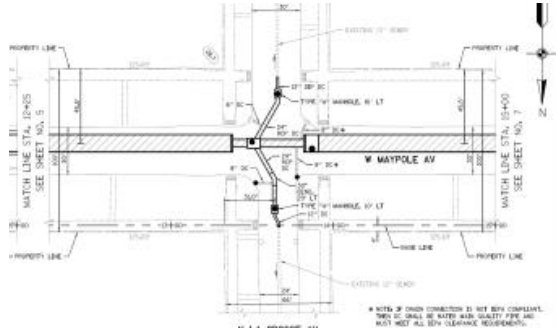
Project Number	24-IGA-02
Watershed	Combined Sewer/Sanitary and Ship Canal Area
Location	Chicago, IL
Engineering Consultant	Not applicable
Engineering Contractor	Not applicable
Estimated Construction Cost	\$12,946,333
Contract Award Date	June 2024
Substantial Completion Date	September 2026
Project Description	This project, in partnership with the Chicago Department of Water Management and Chicago Public Schools, will design and construct playgrounds at various Chicago Public Schools using green infrastructure. Chicago Public Schools will be responsible for operations and maintenance.
Project Justification	This project will reduce the current load to the sewer system, alleviate flooding within the project area, and educate students and neighbors about green infrastructure techniques and purpose.
Project Status	Cost Sharing Agreement



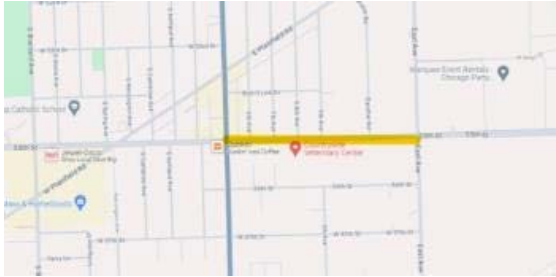
Thorn Ditch Flood Mitigation Project in South Holland

Project Number	24-IGA-05	
Watershed	Little Calumet River	
Location	South Holland, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$5,860,000	
Contract Award Date	July 2025	
Substantial Completion Date	December 2026	
Project Description	This project will include replacement of existing culverts along Thorn Ditch and construction of stormwater storage at local parks. The Village will be responsible for operations and maintenance of the project. American Rescue Plan Act funding provided to the District by Cook County will be used to cover a portion of the costs associated with this project.	
Project Justification	This project will protect residences near Thorn Ditch from flooding through detention and conveyance improvements.	
Project Status	IGA Executed	

LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago

Project Number	24-IGA-19	
Watershed	Combined Sewer/Sanitary and Ship Canal Area	
Location	Chicago, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$6,000,000	
Contract Award Date	September 2025	
Substantial Completion Date	June 2026	
Project Description	This project will provide excess capacity to the combined sewer system through the use of large box culverts installed underground on half-block sections where other utilities are largely absent.	
Project Justification	The culverts will provide flood relief during short, intense rain events.	
Project Status	IGA Executed	

IDOT 55th Street Relief Sewer - West Phase II in Countryside

Project Number	24-IGA-21	
Watershed	Lower Des Plaines River	
Location	Countryside, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$1,621,500	
Contract Award Date	April 2025	
Substantial Completion Date	January 2026	
Project Description	This project will construct a 60-inch relief sewer on 55th Street, between LaGrange Road and East Avenue.	
Project Justification	This project will provide flood relief benefits to the City of Countryside.	
Project Status	Cost Sharing Agreement	

157th Street and Spring Creek Flood Mitigation in Orland Township

Project Number 24-IGA-24

Watershed Calumet-Sag Channel

Location Orland Township, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$150,000

Contract Award Date September 2025

Substantial Completion Date March 2026

Project Description This project will include final engineering design to raise 157th Street out of the floodplain and provide compensatory storage. American Rescue Plan Act funding provided to the District by Cook County will be used to cover costs associated with this project.

Project Justification This project will address flooding along Spring Creek.

Project Status Negotiation / Evaluation



Central Area Sewer Separation Project in La Grange Park

Project Number	25-IGA-03	
Watershed	Lower Des Plaines River	
Location	La Grange Park, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$4,000,000	
Contract Award Date	February 2026	
Substantial Completion Date	August 2027	
Project Description	The project consists of new storm sewers to convey surface runoff to an underground detention vault, construction of a pump station and force main to outlet to Salt Creek, and installation of green infrastructure to reduce peak stormwater flow to the drainage system.	
Project Justification	This project will alleviate localized flooding in the Village of La Grange Park (Village). The area is low-lying within the Village. The Village has a large overland tributary area in rainfall events that exceed the combined sewers' limited capacity. The flooding in this area is widespread and results in roadway closure, overland flooding, and basement backup as the combined sewer capacity is exceeded.	
Project Status	Negotiation / Evaluation	

34th Street Rehabilitation Project in Berwyn

Project Number	25-IGA-05
Watershed	Combined Sewer/Sanitary and Ship Canal Area

Location	Berwyn, IL
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Engineering Consultant	Not applicable
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Engineering Contractor	Not applicable
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Estimated Construction Cost	\$383,500
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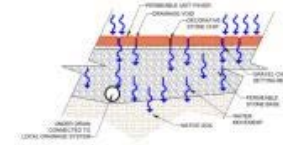
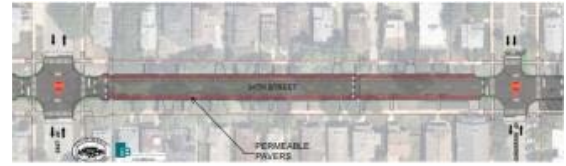
Contract Award Date December 2025

Substantial Completion Date July 2026

Project Description	This project will replace impervious roadways with permeable paver parking lanes. The City of Berwyn will be responsible for operations and maintenance.
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Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status	Negotiation / Evaluation
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Green Alleys Project 3 in Calumet City

Project Number	25-IGA-06	
Watershed	Combined Sewer/Sanitary and Ship Canal Area	
Location	Calumet City, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$399,500	
Contract Award Date	April 2026	
Substantial Completion Date	July 2026	
Project Description	This project will replace three impervious alleys with permeable pavers. Calumet City will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	Negotiation / Evaluation	

Green Alley Paving in Cicero

Project Number	25-IGA-07
Watershed	Combined Sewer/Sanitary and Ship Canal Area
Location	Cicero, IL
Engineering Consultant	Not applicable
Engineering Contractor	Not applicable
Estimated Construction Cost	\$486,000
Contract Award Date	April 2026
Substantial Completion Date	July 2026
Project Description	This project will replace three impervious alleys with permeable pavers. The Town of Cicero will be responsible for operations and maintenance.
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.
Project Status	Negotiation / Evaluation



Green Alley Project 3 in Forest Park

Project Number	25-IGA-09	
Watershed	Lower Des Plaines River	
Location	Forest Park, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$336,700	
Contract Award Date	April 2026	
Substantial Completion Date	July 2026	
Project Description	This project will replace an impervious alley with permeable pavers. The Village of Forest Park will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	Negotiation / Evaluation	

Village Hall Green Parking Lot Improvements in Glenview

Project Number 25-IGA-10

Watershed North Branch of the Chicago River

Location Glenview, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$499,000

Contract Award Date April 2026

Substantial Completion Date August 2026

Project Description This project will replace the impervious parking lot at the Village Hall with permeable pavers. The Village of Glenview will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



North Village Hall Green Parking Lot in La Grange Park

Project Number 25-IGA-11

Watershed Lower Des Plaines River

Location La Grange Park, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$79,800

Contract Award Date April 2026

Substantial Completion Date July 2026

Project Description This project will replace the existing impervious Village Hall parking lot with permeable pavers. The Village of La Grange Park will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



School District 103 Green Infrastructure Project in Lyons

Project Number 25-IGA-12

Watershed Lower Des Plaines River

Location Lyons, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$386,100

Contract Award Date March 2026

Substantial Completion Date July 2026

Project Description This project includes construction of a permeable paver parking lot. School District 103 of Lyons will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



*Final locations are subject to change during the negotiation and engineering phase but will be memorialized in the executed IGA.

Green Alley Program 2 in Markham

Project Number 25-IGA-13

Watershed Little Calumet River

Location Markham, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$391,500

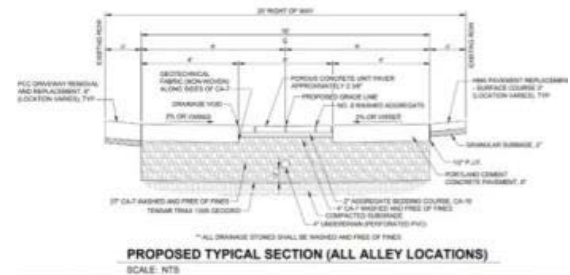
Contract Award Date April 2026

Substantial Completion Date July 2026

Project Description This project will replace two impervious alleys with permeable pavers. The City of Markham will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



Green Infrastructure Alley Improvements 3 in Maywood

Project Number 25-IGA-14

Watershed Lower Des Plaines River

Location Maywood, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$440,000

Contract Award Date April 2026

Substantial Completion Date August 2026

Project Description This project will replace two impervious alleys with permeable pavers. The Village of Maywood will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



Green Alleys Project in Oak Park

Project Number	25-IGA-15	
Watershed	Combined Sewer/Sanitary and Ship Canal Area	
Location	Oak Park, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$450,000	
Contract Award Date	April 2026	
Substantial Completion Date	July 2026	
Project Description	This project will replace four impervious alleys with permeable pavers. The Village of Oak Park will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	Negotiation / Evaluation	

Village Hall Permeable Parking Lot in River Forest

Project Number 25-IGA-16

Watershed Lower Des Plaines River

Location River Forest, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$160,000

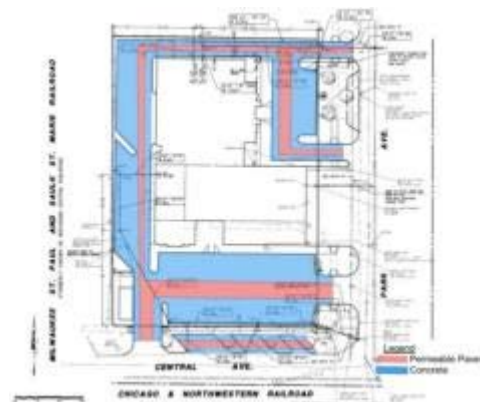
Contract Award Date April 2026

Substantial Completion Date July 2026

Project Description This project will replace the existing impervious Village Hall parking lot with permeable pavers. The Village of River Forest will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



Village Hall Green Parking Lot in River Grove

Project Number 25-IGA-17

Watershed Lower Des Plaines River

Location River Grove, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$568,400

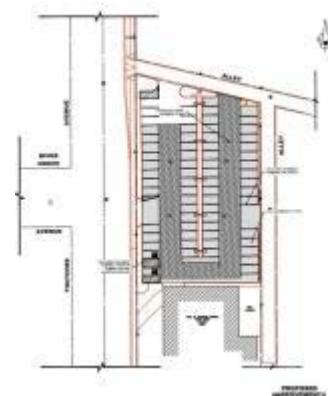
Contract Award Date April 2026

Substantial Completion Date July 2026

Project Description This project will replace the existing impervious Village Hall parking lot with permeable pavers. The Village of River Grove will be responsible for operations and maintenance.

Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

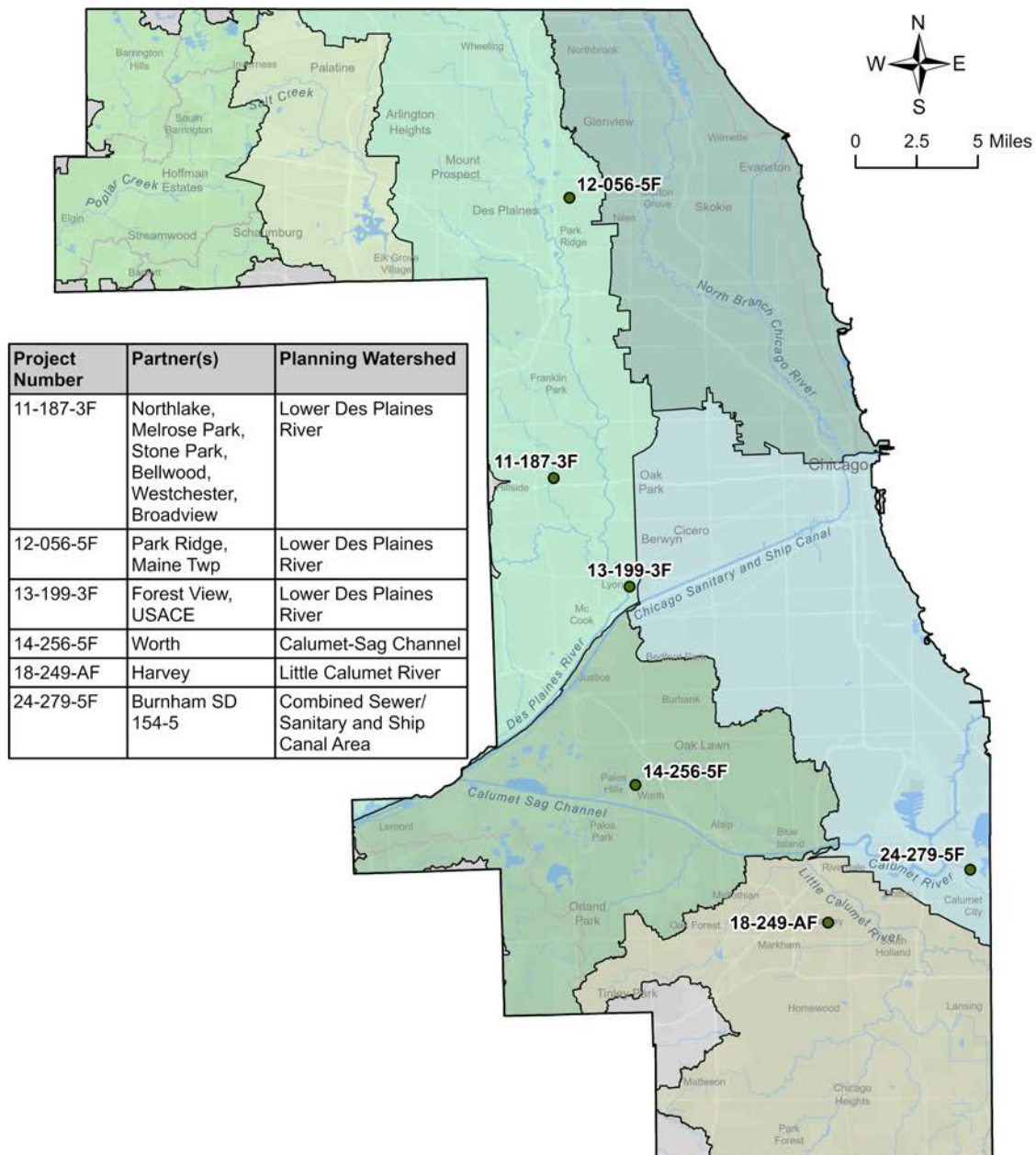
Project Status Negotiation / Evaluation



Green Alley Reconstruction Project 3 in Westchester

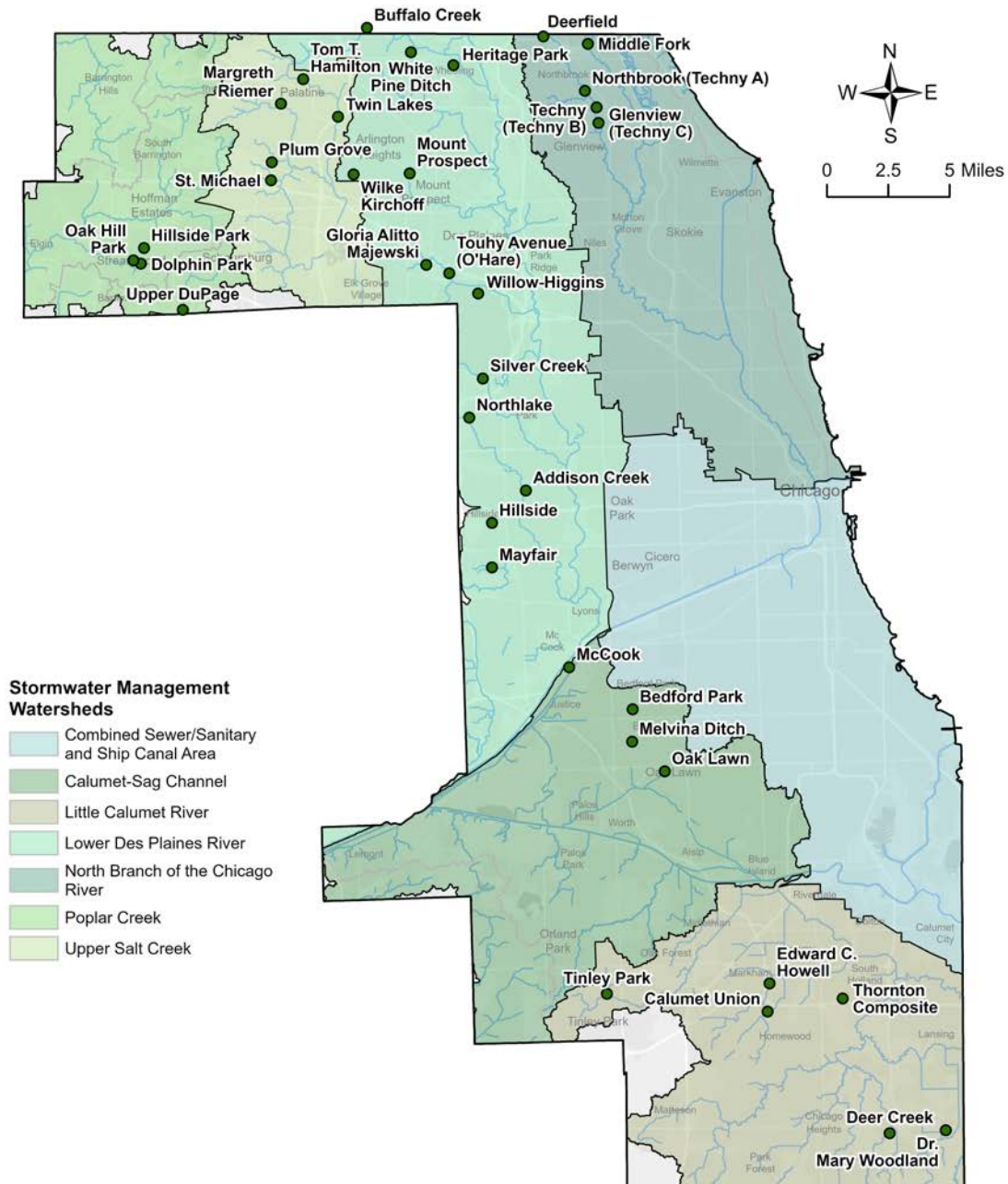
Project Number	25-IGA-18	
Watershed	Lower Des Plaines River	
Location	Westchester, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$392,700	
Contract Award Date	April 2026	
Substantial Completion Date	July 2026	
Project Description	This project will replace three impervious alleys with permeable pavers. The Village of Westchester will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	Negotiation / Evaluation	

STORMWATER MANAGEMENT PROJECTS FLOOD CONTROL

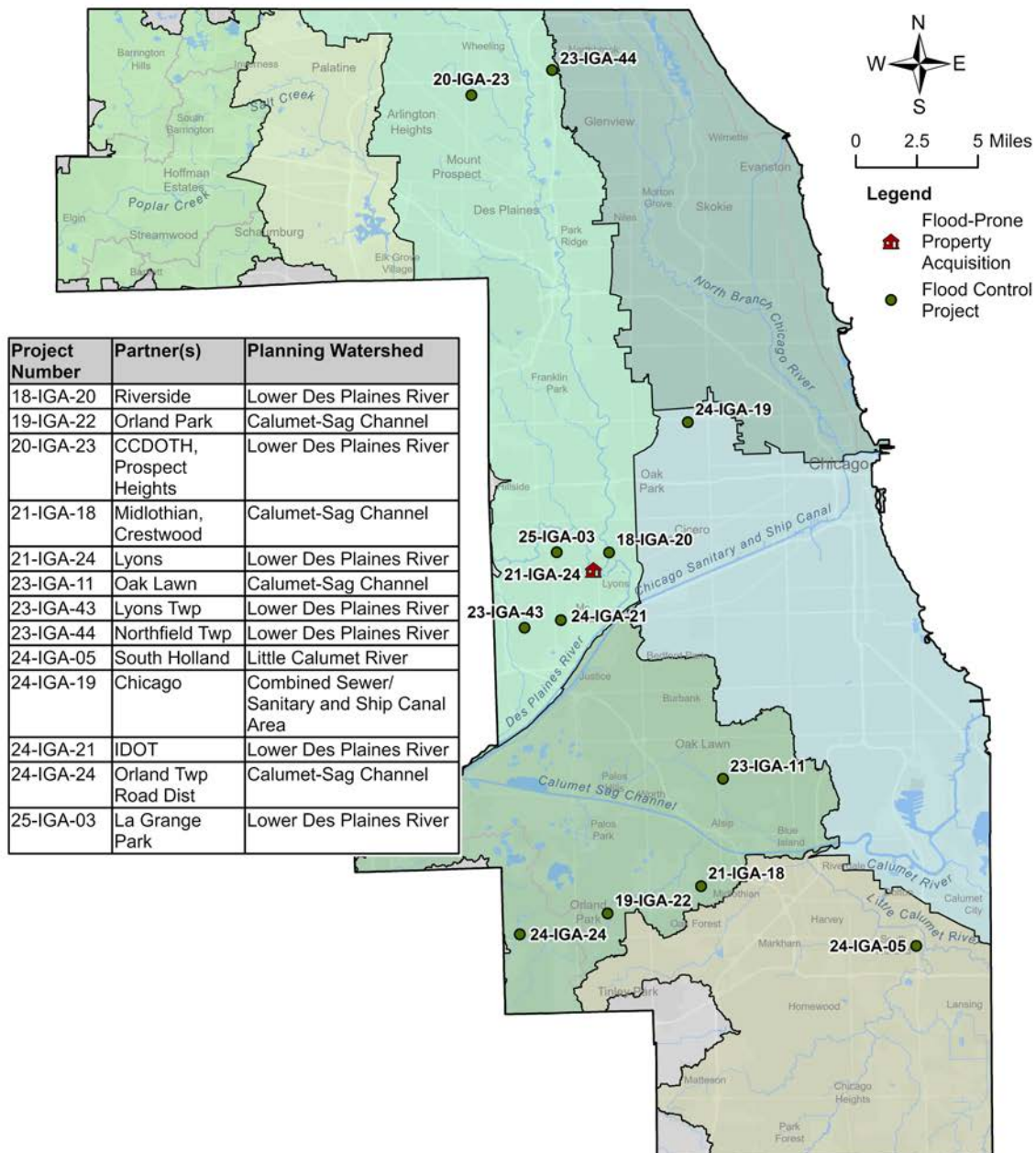


This map displays projects for award and under construction.

EXISTING MWRD SUPPORTED FLOOD CONTROL RESERVOIRS

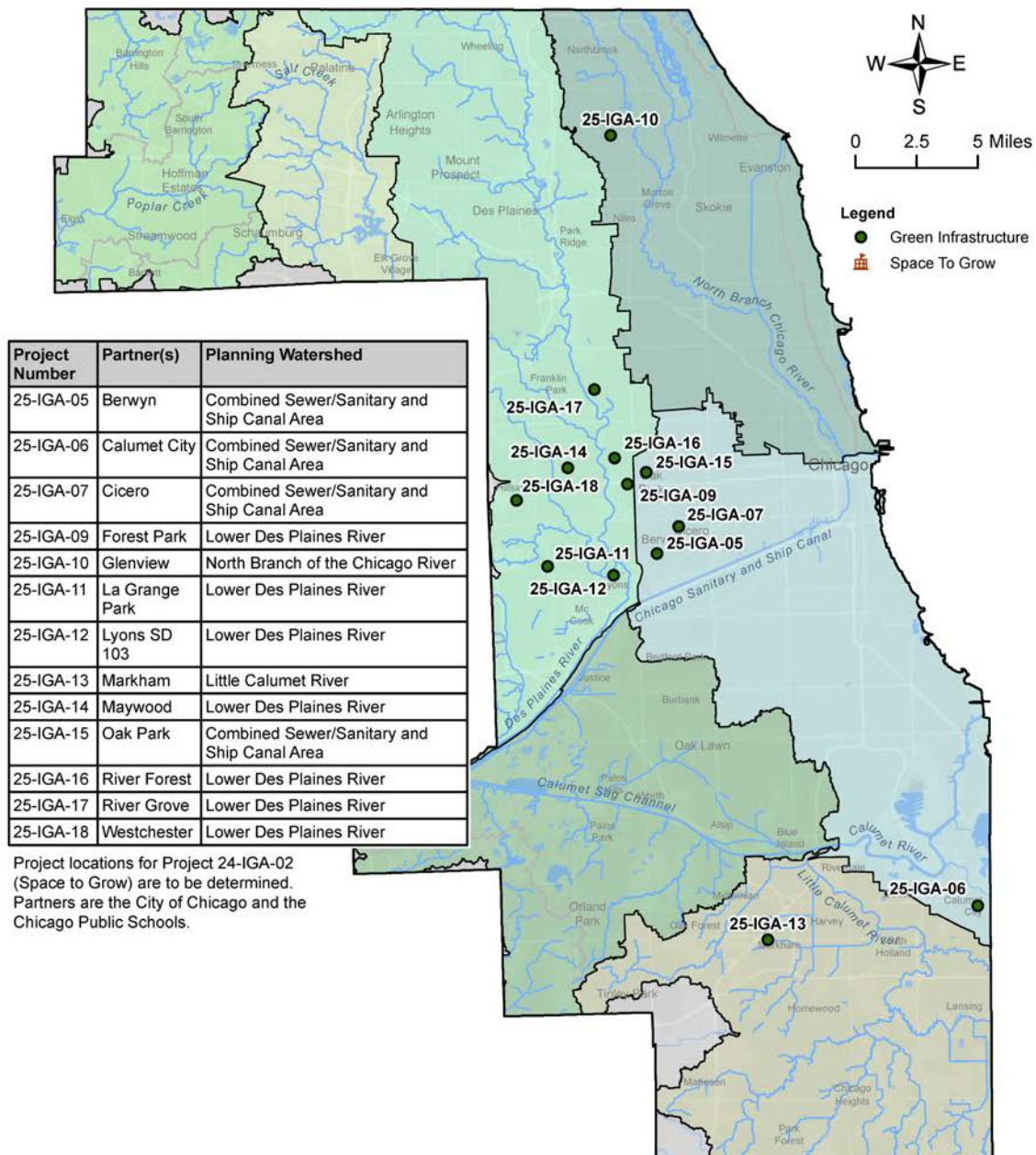


STORMWATER MANAGEMENT PROJECTS INTERGOVERNMENTAL AGREEMENTS



This map displays projects for award and under construction.

STORMWATER MANAGEMENT PROJECTS GREEN INFRASTRUCTURE



This map displays projects for award and under construction.

50000 STORMWATER MANAGEMENT FUND**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Implementation of the Watershed Management Ordinance. Initiation of the program to improve flood control, manage runoff, improve water quality throughout Cook County, and clearly define uniform rules and regulations.	\$ 8,938,800	10.9 %
2.	Planning, design, and construction of stormwater management projects by the District or outside agencies under agreement.	\$ 67,041,400	81.7 %
3.	Operation and maintenance of natural and manmade drainageways for the purpose of stormwater management.	\$ 6,056,300	7.4 %
Totals		\$ 82,036,500	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4310	Stormwater Management Planning	\$ 512,422	2026 1	\$ 830,500	\$ (588,700)	(41.5)
			2025 1	\$ 1,419,200		
4320	Stormwater Management Regulation	\$ 4,639,476	2026 44	\$ 5,568,400	\$ 218,500	4.1
			2025 44	\$ 5,349,900		
4330	Operations and Maintenance	\$ 5,270,244	2026 26	\$ 6,056,300	\$ (446,300)	(6.9)
			2025 26	\$ 6,502,600		
4340	Flood Mitigation Projects	\$ 73,509,142	2026 24	\$ 66,840,100	\$ (52,386,000)	(43.9)
			2025 25	\$ 119,226,100		
4350	Administrative Overhead	\$ 1,722,660	2026 4	\$ 2,567,900	\$ 387,200	17.8
			2025 4	\$ 2,180,700		
7604	Social Security and Medicare Contributions	\$ 157,027	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
7700	Grants, Loans, Permits and Government Operations	\$ —	2026 2	\$ 173,300	\$ 128,700	288.6
			2025 2	\$ 44,600		
Totals		\$ 85,810,971	2026 101	\$ 82,036,500	\$ (52,686,600)	(39.1)%
			2025 102	\$ 134,723,100		
a) Decrease is due to the carryforward to 2025 of the Program Management of Stormwater Master Planning in Separate Sewer Service Area (\$619,600). b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$112,500). c) Decrease is due to the purchase of a Freightliner MT55 Step-Van in 2025 (\$250,800) and a decrease in the Waterways Maintenance Contract (\$150,000). d) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these facts are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance. e) Increase is due to the expected increase in health, life, and dental premiums (\$189,400) and the reallocation of salaries to more accurately reflect current activities (\$101,200). f) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$128,700).						

50000 STORMWATER MANAGEMENT FUND**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
4310	Stormwater Management Planning					
4311	Watershed Councils	Cost	\$ 51,242	\$ 50,100	\$ 51,200	
4313	Watershed Plan Development	Cost	\$ 387,644	\$ 1,315,000	\$ 695,400	a)
4314	Publications and Public Information	Cost	\$ 26,416	\$ 1,600	\$ 28,000	b)
4315	Geographic Information System	Cost	\$ 47,120	\$ 52,500	\$ 55,900	
4320	Stormwater Management Regulation					
4321	Permits	Cost	\$ 2,280,906	\$ 2,725,800	\$ 2,868,000	
4322	Watershed Management Ordinance Development	Cost	\$ 285,539	\$ 302,400	\$ 309,800	
4323	Inspections	Cost	\$ 1,599,051	\$ 1,751,900	\$ 1,811,100	
4324	Watershed Management Ordinance Administration	Cost	\$ 271,863	\$ 352,100	\$ 354,100	
4326	Watershed Management Ordinance Infiltration/Inflow Control Program	Cost	\$ 202,117	\$ 217,700	\$ 225,400	
4330	Operations & Maintenance					
4331	Stormwater Detention Reservoir Activity	Cost	\$ 1,399,487	\$ 1,736,100	\$ 1,766,300	
4332	Small Streams Maintenance	Cost	\$ 2,866,198	\$ 3,696,100	\$ 3,138,700	c)
	Debris Cubic Yards Removed		14,287	17,000	17,000	
	Cost per Cubic Yard		\$ 200.62	\$ 217.42	\$ 184.63	
4334	Operations & Maintenance Contracted with Other Governments	Cost	\$ 189,713	\$ 207,100	\$ 211,900	
4335	Waterways Debris Removal	Cost	\$ 814,846	\$ 863,300	\$ 939,400	
a) Decrease is due to the carryforward to 2025 of the Program Management of Stormwater Master Planning in Separate Sewer Service Area (\$619,600). b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$24,000). c) Decrease is due to the purchase of a Freightliner MT55 Step-Van in 2025 (\$250,800), a decrease in the waterways maintenance contract (\$150,000), and a reduced contract for reservoir mowing (\$64,300).						

50000 STORMWATER MANAGEMENT FUND**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Adjusted Budget	2026 Estimated	
4340	Flood Mitigation Projects					
4341	Planning/Design	Cost	\$ 4,570,274	\$ 9,719,200	\$ 7,128,600	d)
4342	Contract Administration	Cost	\$ 710,648	\$ 786,100	\$ 801,600	
4343	Construction	Cost	\$ 45,630,921	\$ 63,702,400	\$ 20,199,400	d)
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	\$ 20,474,455	\$ 38,958,500	\$ 36,183,700	d)
4345	Land and Easements	Cost	\$ 2,122,844	\$ 6,059,900	\$ 2,526,800	d)
4350	Administrative Overhead	Cost	\$ 1,722,660	\$ 2,180,700	\$ 2,567,900	e)
7604	Social Security and Medicare Contributions	Cost	\$ 157,027	\$ —	\$ —	
7700	Grants, Loans, Permits and Government Operations					
7701	Grant/Loan Applications	Cost	\$ —	\$ 1,400	\$ 106,300	f)
7703	Grant/Loan Processing	Cost	\$ —	\$ 43,200	\$ 67,000	g)
Totals			\$ 85,810,971	\$ 134,723,100	\$ 82,036,500	
d) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these facts are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance. e) Increase is due to the expected increase in health, life, and dental premiums (\$189,400) and the reallocation of salaries to more accurately reflect current activities (\$101,200). f) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$104,900). g) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$23,800).						

501 50000	Fund: Stormwater 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	\$ 11,135,041	\$ 12,114,300	\$ 12,114,300	\$ 8,175,900	\$ 11,466,300	\$ 12,456,100	\$ —
601050	Compensation Plan Adjustments	—	—	205,900	60,600	149,300	218,000	—
601060	Compensation for Paid Overtime	168,290	430,300	224,400	110,500	112,400	185,000	—
601070	Social Security and Medicare Contributions	157,027	175,700	175,700	125,500	165,500	180,800	—
601080	Salaries of Nonbudgeted Employees	—	10,000	10,000	—	—	10,000	—
601100	Tuition and Training Payments	22,694	82,300	82,300	32,600	37,300	43,100	—
601250	Health and Life Insurance Premiums	1,035,429	1,193,700	1,193,700	853,000	1,304,800	1,383,100	—
601270	General Salary Adjustments	—	—	—	—	—	207,300	—
100	TOTAL PERSONAL SERVICES	12,518,481	14,006,300	14,006,300	9,358,100	13,235,600	14,683,400	—
612010	Travel	8,990	9,500	9,500	3,600	9,100	13,000	—
612030	Meals and Lodging	15,023	21,100	21,100	5,000	20,200	40,000	—
612040	Postage, Freight, and Delivery Charges	—	2,500	2,500	2,000	1,300	1,500	—
612050	Compensation for Personally- Owned Automobiles	357	5,500	5,500	200	2,500	4,500	—
612080	Motor Vehicle Operating Services	121	1,100	1,100	—	100	800	—
612250	Court Reporting Services	10,402	14,000	14,000	12,000	8,400	14,000	—
612280	Subscriptions and Membership Dues	20,941	20,000	20,000	8,500	19,200	25,700	—
612330	Rental Charges	51,542	12,900	12,900	12,400	12,000	13,000	—
612400	Intergovernmental Agreements	20,153,725	36,542,800	36,542,800	22,831,100	27,759,400	35,755,800	—
612410	Governmental Service Charges	500	500	500	500	500	500	—
612420	Maintenance of Grounds and Pavements	—	150,000	150,000	—	150,000	150,000	—
612430	Payments for Professional Services	576,564	787,800	787,800	741,500	508,400	562,400	—
612440	Preliminary Engineering Reports and Studies	387,644	1,815,000	1,815,000	1,182,400	737,000	1,295,400	—
612450	Professional Engineering Services for Construction Projects	4,022,638	9,627,200	9,627,200	7,504,300	4,948,500	6,020,900	—
612490	Contractual Services, N.O.C.	151,409	285,800	285,800	191,300	166,600	320,800	—
612520	Waste Material Disposal Charges	144,521	160,000	160,000	160,000	135,000	160,000	—
612620	Repairs to Waterway Facilities	1,828,277	2,464,300	2,414,300	2,314,000	2,060,000	2,200,000	—
612790	Repairs to Marine Equipment	51,654	82,100	82,100	82,100	82,000	187,100	—
612800	Repairs to Office Furniture and Equipment	1,579	6,000	6,000	4,700	16,700	7,000	—

501 50000	Fund: Stormwater 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
612990	Repairs, N.O.C.	234	2,000	2,000	2,000	2,000	2,000	—
200	TOTAL CONTRACTUAL SERVICES	27,426,121	52,010,100	51,960,100	35,057,600	36,638,900	46,774,400	—
623130	Buildings, Grounds, Paving Materials, and Supplies	3,799	7,500	7,500	5,700	6,000	7,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	10,912	17,200	17,200	9,400	8,700	17,200	—
623560	Processing Chemicals	4,767	7,500	7,500	7,500	7,500	7,500	—
623680	Tools and Supplies	4,539	13,500	13,500	9,800	11,100	11,600	—
623700	Wearing Apparel	7,271	10,000	10,000	7,800	8,500	10,000	—
623720	Books, Maps, and Charts	—	200	200	—	—	200	—
623820	Fuel	7,311	9,000	9,000	9,000	9,000	9,000	—
623990	Materials and Supplies, N.O.C.	152,684	160,000	210,000	204,000	160,000	170,000	—
300	TOTAL MATERIALS AND SUPPLIES	191,282	224,900	274,900	253,200	210,800	233,000	—
634790	Marine Equipment	—	50,000	50,000	30,100	35,800	—	—
634810	Computer Equipment	16,995	—	—	—	—	—	—
634860	Vehicle Equipment	247,661	250,800	250,800	250,700	250,800	—	—
634990	Machinery and Equipment, N.O.C.	9,470	40,000	40,000	—	40,000	10,000	—
400	TOTAL MACHINERY AND EQUIPMENT	274,126	340,800	340,800	280,800	326,600	10,000	—
645620	Waterway Facilities Structures	43,812,021	60,565,600	60,565,600	57,370,900	50,799,800	18,185,700	—
645630	Army Corps of Engineers Services	100,000	—	100,000	—	—	—	—
645690	Capital Projects, N.O.C.	—	100,000	40,000	—	—	100,000	—
645720	Preservation of Waterway Facility Structures	4,011	175,400	135,400	6,200	6,200	50,000	—
500	TOTAL CAPITAL PROJECTS	43,916,032	60,841,000	60,841,000	57,377,100	50,806,000	18,335,700	—
667330	Right-of-Way Properties	1,484,931	6,900,000	6,900,000	1,281,400	11,387,200	1,850,000	—
667340	Payments for Easements	—	400,000	400,000	—	400,000	150,000	—
700	TOTAL FIXED AND OTHER CHARGES	1,484,931	7,300,000	7,300,000	1,281,400	11,787,200	2,000,000	—
TOTAL STORMWATER MANAGEMENT FUND		\$ 85,810,973	\$ 134,723,100	\$ 134,723,100	\$ 103,608,200	\$113,005,100	\$ 82,036,500	\$ —

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

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

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

Fund: Stormwater 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
50000	Engineering Department					
511	Stormwater Management Administration Section					
HP16	Grant Administrator	—	1		1	
HP14	Grant Writer	—	1		1	
TOTAL 511	Stormwater Management Administration Section	—	2	213,581	2	213,581
516	Local Sewer Systems Section					
HP18	Principal Civil Engineer	3	3		3	
HP17	Senior Civil Engineer	10	10		10	
HP15	Associate Civil Engineer	9	10		10	
HP14	Assistant Civil Engineer	8	9		9	
HP14	Engineering Technician V	3	3		3	
HP12	Engineering Technician IV	7	7		7	
HP12	Engineering Technician IV #4	1	1		1	
HP09	Administrative Clerk	1	1		1	
TOTAL 516	Local Sewer Systems Section	42	44	5,263,163	44	5,355,719
522	Stormwater Management Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	8	8		8	
HP15	Associate Civil Engineer	6	5		5	
HP14	Assistant Civil Engineer	4	5		5	
HP14	Public Affairs Specialist	1	—		—	
HP14	Public Affairs Specialist #1	—	1		1	
HP11	Administrative Specialist	2	1		—	
TOTAL 522	Stormwater Management Section	26	25	3,452,077	24	3,387,798
556	Construction Field Services Section					
HP17	Senior Civil Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	

Fund: Stormwater 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
HP14	Engineering Technician V	1	1		1	
TOTAL 556	Construction Field Services Section	3	3	426,086	3	392,037
TOTAL	Engineering Department	71	74	9,354,907	73	9,349,135
60000	Maintenance & Operations Department					
630	General Division Waterways Control Section					
634	Channel Maintenance Unit					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
TOTAL 634	Channel Maintenance Unit	2	2	298,756	2	304,874
636	Boat Operations Unit					
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 636	Boat Operations Unit	6	6	651,711	6	654,952
639	Channel Maintenance Unit					
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 639	Channel Maintenance Unit	5	5	552,619	5	572,581
679	Collection System Unit					
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	4	4		4	
PR6473	Truck Driver	1	1		1	
TOTAL 679	Collection System Unit	6	6	609,294	6	632,653
TOTAL 630	General Division	19	19	2,112,380	19	2,165,060
940	Stickney Service Area General Plant Services Section					
924	Stickney Maintenance Unit					
PR7773	Pipefitter	1	1		1	
TOTAL 924	Stickney Maintenance Unit	1	1	118,560	1	121,680

Fund: Stormwater 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
934	Stickney Mechanical Operations Unit					
NR8650	Maintenance Laborer Class A Shift	4	4		4	
NR6831	Operating Engineer I	4	4		4	
TOTAL 934	Stickney Mechanical Operations Unit	8	8	872,019	8	926,515
TOTAL 940	Stickney Service Area General Plant Services Section	9	9	990,579	9	1,048,195
TOTAL	Maintenance & Operations Department	28	28	3,102,959	28	3,213,255
TOTAL	Stormwater Management	99	102	12,457,867	101	12,562,390
NOTES: 1. The positions budgeted are funded by the Stormwater Management Fund while the operations remain in the Engineering and Maintenance & Operations Departments. 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.						

NOTE PAGE

SECTION VII

OTHER FUNDS

Other funds included in the annual District Budget are: the Reserve Claim Fund, Bond Redemption & Interest Fund, Retirement Fund, Corporate Working Cash Fund, Construction Working Cash Fund, and Stormwater Working Cash Fund.

The Reserve Claim Fund is used to accumulate resources for the payment of claims and judgments against the District, as well as for emergency repair or replacement of District facilities. A narrative description of the purpose and operation of this fund is contained in this section, along with an appropriation schedule. A tax levy ordinance for this fund is presented in Section VIII of this Budget.

The Bond Redemption & Interest Fund is used to accumulate the proceeds from property taxes and investment income, which are set aside to pay the principal and interest on the outstanding bond issues of the District. These funds are segregated and accounted for by each bond issue. A narrative description of this fund and an appropriation schedule, detailing payment of principal and interest during 2026, are included in this section. A tax levy ordinance for the principal and interest due in 2026 and 2027 from the Bond Redemption & Interest Fund is included in Section VIII of this Budget. Statements of Outstanding Bonds and Estimated Statutory Debt Margin, with a graphic illustration of past, current, and estimated future debt service, are included in the Budget and Financial Summaries, Schedules, and Exhibits section, starting on page 48.

The Retirement Fund is the pension plan for District employees, accounted for in a trust fund the Illinois Compiled Statutes established as a legal entity separate and distinct from the District. This section contains an appropriation of taxes the District received on behalf of the Retirement Fund. A tax levy ordinance for this fund is presented in Section VIII of this Budget.

The District utilizes Corporate, Construction, and Stormwater Working Cash Funds, as authorized by Illinois Compiled Statutes, to make temporary loans to the Corporate, Construction, and Stormwater Management Funds. Loans are repaid to the Working Cash Funds from the tax levies of the funds. The use of Working Cash Funds eliminates the need to issue short-term financing. There will be no tax levies for the Corporate, Construction, or Stormwater Working Cash Funds in 2026.

Reserve Claim Fund:

Description of Fund, Purpose, and Operation	497
Line Item Analysis	499

Bond Redemption & Interest Fund:

Description of Fund, Purpose, and Operation	500
Appropriation for Payment of Outstanding Bonds, 2026	503

Retirement Fund:

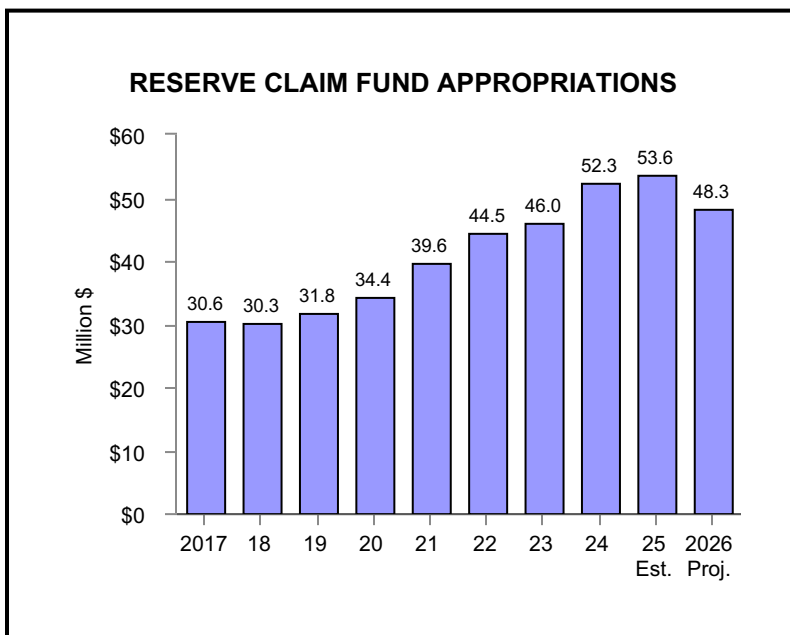
Description of Fund, Purpose, and Operation	506
Appropriation Ordinance (continued)	509

RESERVE CLAIM FUND

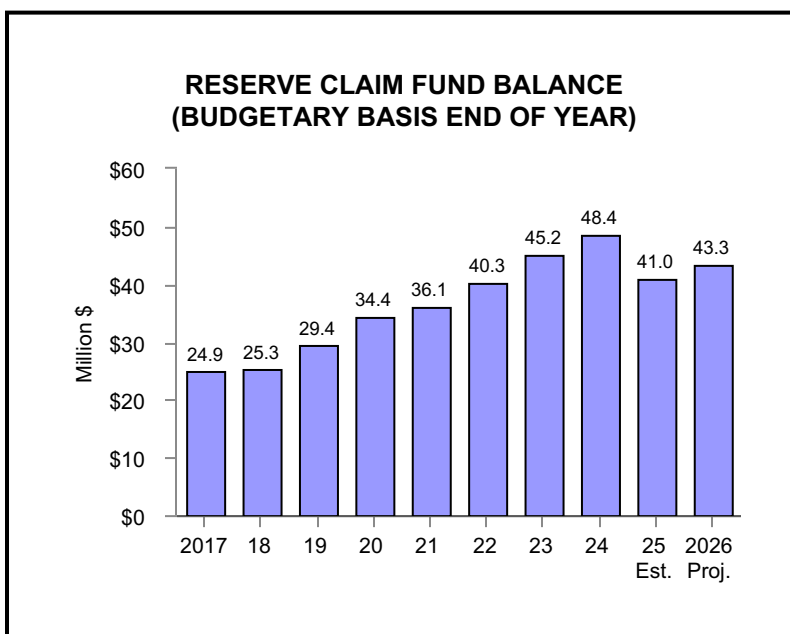
Description of Fund, Purpose, and Operation

The Reserve Claim Fund is the District's self-insurance fund. It is maintained at an appropriation level adequate to meet potential liabilities. The fund is capable of providing coverage for those risks that can be expected to be encountered and is able to pay such claims without exposing the agency to financial risk that could curtail normal operations of protecting the public health, safety, and welfare.

A property tax levy limited by law at 0.5 cents per \$100 of equalized assessed valuation (EAV) provides funds for this purpose. The accumulation of funds, per Illinois Statute, is not to exceed 0.05 percent of the EAV, or approximately \$102.7 million. Resources are accumulated in this fund to the extent that revenue from the annual tax levy and investment income on the fund balance is reduced by the payment of claims.



The policy, set by the Board of Commissioners, is to accumulate a reserve fund balance towards the statutory limit and to levy at the statutory tax rate limit. This policy is similar in function to insurance reserves. The estimated 2025 year-end fund balance is \$41.0 million and the projection for 2026 is \$43.3 million.

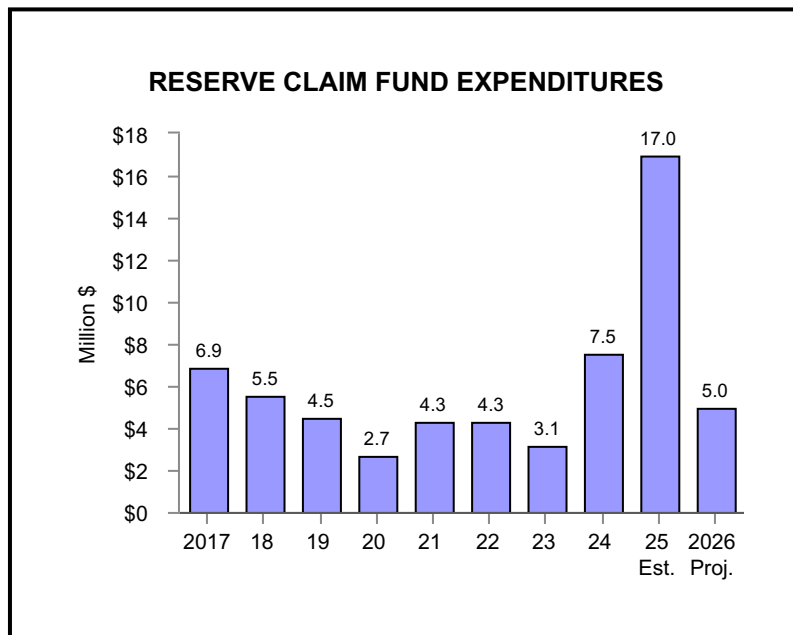


The Statutory Limit for Budget Year 2026
Proj. is \$102.7 million.

Description of Fund, Purpose, and Operation (continued)

The appropriation for the Reserve Claim Fund is not designed to be spent during any one budget year. The available fund balance plus new revenue to be received must be appropriated each year to authorize the District to fund emergencies and to settle large claims or lawsuits. Designation is also provided for accounts payable and other contingent liabilities. For 2026, accounts payable and other liabilities are estimated at \$2.0 million. The designation for liabilities is reviewed and adjusted on an annual basis.

The fund is appropriated in two line items, Account 601090 (Employee Claims) and Account 667220 (General Claims and Emergency Repair and Replacement Costs). Account 601090 is for the payment of workers' compensation and other District employee claims, while Account 667220 is used to pay general claims or judgments against the District, as well as emergency repairs or replacements of District facilities. District staff makes considerable efforts to control claim expenditures by implementing aggressive safety training programs and returning employees to work as soon as possible.



*2025 - Increased expenditures are due to a flood experienced at the Main Office Building Annex.

901	Fund: Reserve Claim	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
601090	Employee Claims	\$ 3,462,140	\$ 10,000,000	\$ 10,000,000	\$ 2,422,500	\$ 3,000,000	\$ 10,000,000	\$ —
100	TOTAL PERSONAL SERVICES	3,462,140	10,000,000	10,000,000	2,422,500	3,000,000	10,000,000	—
667220	General Claims and Emergency Repair and Replacement Costs	3,989,395	43,586,800	43,586,800	14,175,200	14,000,000	38,273,800	—
700	TOTAL FIXED AND OTHER CHARGES	3,989,395	43,586,800	43,586,800	14,175,200	14,000,000	38,273,800	—
TOTAL RESERVE CLAIM FUND		\$ 7,451,535	\$ 53,586,800	\$ 53,586,800	\$ 16,597,700	\$ 17,000,000	\$ 48,273,800	\$ —
NOTE: Amounts may not add up due to rounding.								

BOND REDEMPTION & INTEREST FUND

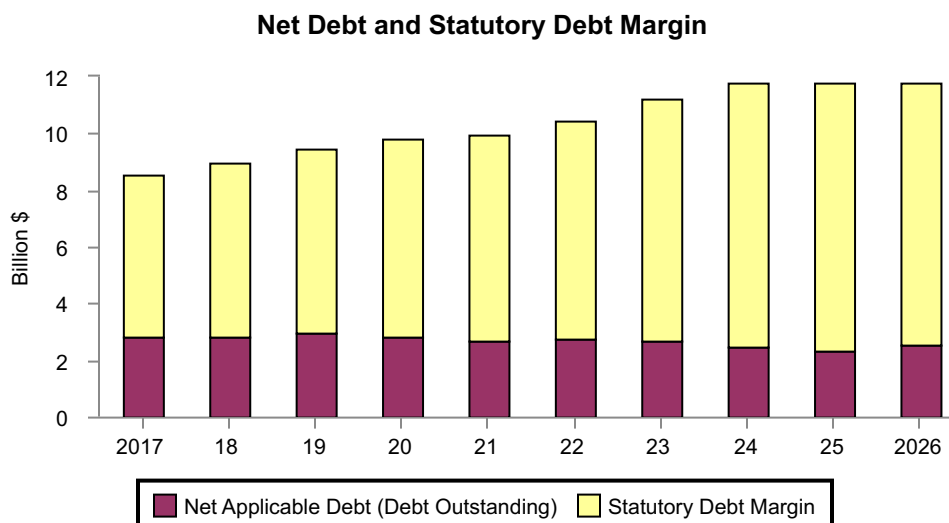
Description of Fund, Purpose, and Operation

The District's Bond Redemption & Interest Fund is a debt service fund established to account for annual property tax levies and certain other revenues, principally interest on investments, which are used for the payment of interest and redemption of general obligation bond issues. Sub-funds are established for each debt issue. The 2026 appropriation for bond redemption and interest payments is \$248,020,300.

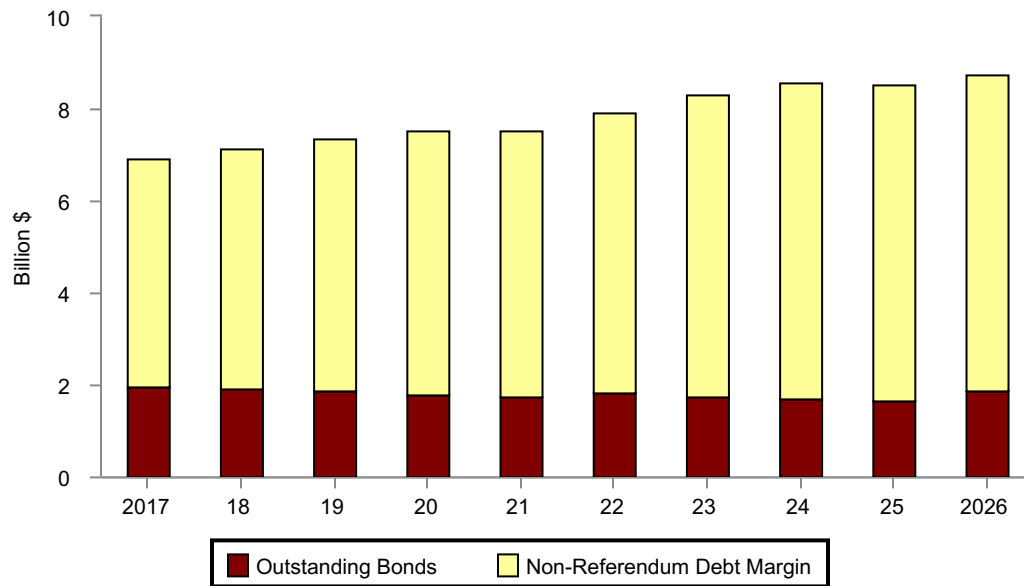
Debt Limits, Margins, and Borrowing Authority

Applicable Illinois Statutes establish the following limitations relative to the District:

- General Obligation Notes may be issued at an amount not to exceed 85 percent of the current General Corporate Fund tax levy;
- The District may fund up to 100 percent of the aggregate total of the estimated amount of taxes levied or to be levied for corporate purposes plus the General Corporate Fund portion of the personal property replacement tax allocation certified for distribution during the budget year, through borrowing from the Corporate Working Cash Fund and the issuance of tax anticipation notes or warrants;
- The District's debt may not exceed 5.75 percent of the last published equalized assessed valuation (EAV) of taxable real property (\$205.4 billion for 2024) within the District boundary. On December 31, 2025, the District's statutory debt limit is estimated at \$11.8 billion, with a net applicable debt of \$2.5 billion and an estimated statutory debt margin of approximately \$9.3 billion;



- The amount of non-referendum Capital Improvements Bonds which may be outstanding may not exceed 3.35 percent of the last-known EAV of taxable real property within the District boundary. On December 31, 2025, it is estimated that the District's outstanding capital improvement and refunding bonds will total \$1.8 billion with a non-referendum statutory debt limit of \$6.9 billion and a non-referendum bonded debt margin of \$5.0 billion;
- The Illinois Compiled Statutes provide authorization for the funding of the District's Capital Improvement Program by the issuance of non-referendum Capital Improvements Bonds through the year 2034, as extended, effective January 1, 2020. Bonds may be issued during any one budget year in an amount not to exceed \$150.0 million plus the amounts of any bonds authorized and unissued during the three preceding budget years. This amount was increased from \$100.0 million during 2003 as the result of Public Act 93-0279. The extension of non-referendum bonding authority is a significant change that accommodates funding of the capital program as planned. Build America Bonds were issued in the amount of \$600.0 million in August 2009, and were exempted from the non-referendum authority by statute;
- Under the Tax Cap laws, "limited bonds" can be issued to the extent that the total debt service requirements of any new debt, when combined with existing debt service, does not exceed the debt service extension base established by the Act. The debt service extension limitation for the District, related to the 2025 tax year, is \$205.9 million.

Description of Fund, Purpose, and Operation (continued)**Non-Referendum Debt Limit and Margin**

- 1997 legislation expanded the “limited bond” authority for the District. Public Act 90-0485 excludes debt associated with the Tunnel and Reservoir Plan program from the limitations imposed by prior Tax Cap legislation;
- Public Act 96-0501 allows for an annual increase in this 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.

BOND REDEMPTION & INTEREST FUND

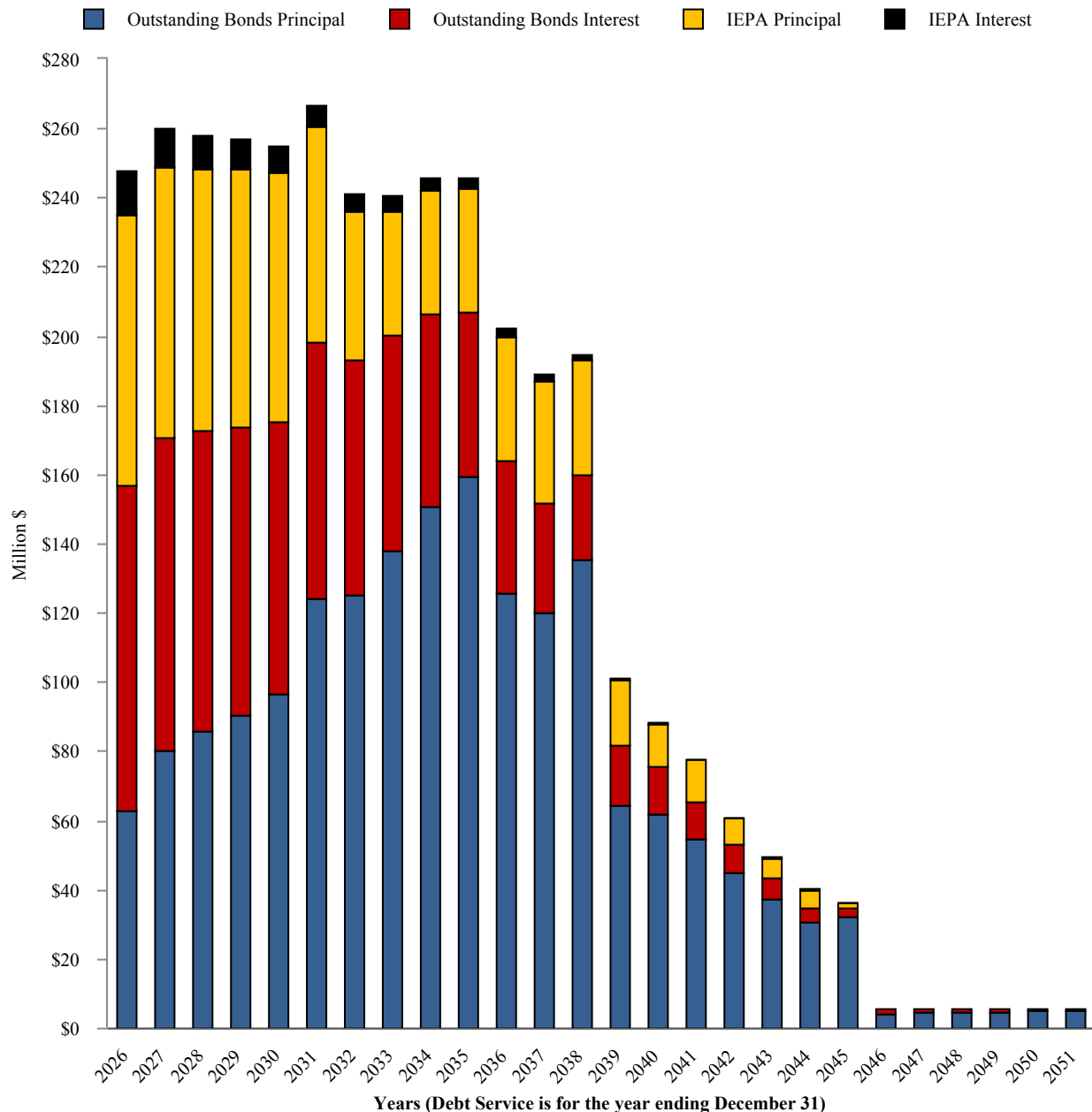
Description of Fund, Purpose, and Operation (continued)

Current and Future Bond Debt Service

The exhibit below reflects the current debt service obligation of the District. Bond sale proceeds provide partial financing for the ongoing new construction and rehabilitation program of the District. As current State Revolving Fund loans are converted to bonds, additional annual debt service will be added. These amounts will be in the range of \$6.0 to \$10.0 million per year.

The debt for future bond sales is not included in this exhibit. Future bond sales are based on estimated cash flow requirements of the Capital Improvements Bond Fund new construction and rehabilitation program. The estimates for total debt service assuming future bond sales are included in the Five-Year Financial Forecast in Section II, Budget and Financial Summaries, Schedules, and Exhibits, of this budget document.

District General Obligation Bonded Debt Service (Includes IEPA Debt)



BOND REDEMPTION & INTEREST FUND**Appropriation for Payment of Outstanding Bonds During the Year 2026**

BOND ISSUE	RATES OF INTEREST	January 1, 2026		July 1, 2026		TOTAL PAYABLE
		INTEREST PAYABLE	PRINCIPAL PAYABLE	INTEREST PAYABLE	PRINCIPAL PAYABLE	
Capital Improvements Bonds - Series:						
2016 Qualified Energy Conservation Limited Tax Series F	4.0	\$ 80,000	(1) \$ —	\$ 80,000	(2) \$ —	(2) \$ 160,000
2009 Limited Tax Series	5.7	17,160,000	(1) —	17,160,000	(2) —	(2) 34,320,000
2016 Alternate Revenue Unlimited Tax Series E *	5.0	1,128,900	(1) —	1,128,900	(2) 1,365,000	(2) 3,622,800
2016 Unlimited Tax Series C	5.0	750,000	(1) —	750,000	(2) —	(2) 1,500,000
2016 Limited Tax Series D	5.0	304,500	(1) —	304,500	(2) 2,205,000	(2) 2,814,000
2021 Limited Tax Series A	4.0 to 5.0	2,628,100	(1) —	2,628,000	(2) —	(2) 5,256,100
2021 Unlimited Tax Series B	5.0	750,000	(1) —	750,000	(2) —	(2) 1,500,000
2024 Limited Tax Series A	5.0	6,332,700	(1) —	6,332,600	(2) —	(2) 12,665,300
2024 Unlimited Tax Series B	5.0	453,800	(1) —	453,700	(2) —	(2) 907,500
State Revolving Fund Bonds - Series:						
14M SRF L175372	1.750	\$ 8,700	\$ 35,800	\$ 8,400	\$ 36,000	\$ 88,900
14N SRF L175371	1.750	8,300	34,100	8,000	34,300	84,700
14O SRF L175305 *	1.750	19,700	77,300	18,900	77,900	193,800
16A SRF L174555	1.750	781,600	3,074,400	754,700	3,101,300	7,712,000
14P SRF L175369	1.560	21,900	97,500	21,000	98,300	238,700
16C SRF L175367	1.760	218,500	785,700	211,500	792,500	2,008,200
14Q SRF L175539	1.760	21,500	74,200	20,800	74,700	191,200
14R SRF L175517 *	1.840	310,300	911,200	301,900	919,500	2,442,900
21E SRF L175569	1.110	41,300	187,300	40,300	188,300	457,200
16G SRF L174708	2.000	139,900	373,100	136,200	376,800	1,026,000
16H SRF L172130	2.000	117,400	313,100	114,300	316,200	861,000
16I SRF L173798	2.000	231,000	573,700	225,200	579,400	1,609,300
21D SRF L175523	1.110	54,700	233,500	53,300	234,700	576,200
16K SRF L172741	2.000	25,600	73,400	24,700	74,000	197,700
16N SRF L175578	1.350	56,200	192,900	54,900	194,200	498,200
21G SRF L174620	1.110	117,400	501,400	114,600	504,100	1,237,500
16P SRF L172744	1.350	52,100	209,500	50,600	210,800	523,000
16O SRF L173801	1.350	21,100	72,400	20,600	72,800	186,900
21C SRF L172742	1.110	56,300	240,300	54,900	241,600	593,100
21B SRF L175574	1.240	143,200	510,600	140,100	513,700	1,307,600
21F SRF L173807	1.810	20,600	47,400	20,100	47,700	135,800
21N SRF L175165	1.610	73,100	205,100	71,300	206,600	556,100
21H SRF L176359	1.810	49,200	116,800	48,100	117,700	331,800
14B SRF L175171	2.210	18,300	70,400	17,500	71,100	177,300
14C SRF L174559	2.295	77,800	577,800	71,000	584,300	1,310,900
14D SRF L175263	1.860	82,500	316,500	79,400	319,400	797,800
14E SRF L173062	1.860	294,100	1,080,800	284,100	1,090,700	2,749,700
14F SRF L175342	1.750	513,300	1,858,000	497,100	1,874,200	4,742,600
14G SRF L175152	1.860	132,000	484,900	127,400	489,400	1,233,700
14H SRF L175355	1.860	7,100	31,200	6,700	31,400	76,400
14K SRF L175366	1.860	33,200	127,200	31,900	128,400	320,700
14L SRF L175368	1.750	32,600	133,700	31,300	134,700	332,300
09D SRF L174558	2.295	166,800	1,145,600	153,600	1,158,600	2,624,600
12A SRF L174710	2.295	42,200	197,000	39,900	199,300	478,400

(1) Interest Payable June 1, 2026 (2) Interest and Principal Payable December 1, 2026

* Alternate Revenue Bond

BOND REDEMPTION & INTEREST FUND**Appropriation for Payment of Outstanding Bonds During the Year 2026**

BOND ISSUE	RATES OF INTEREST	January 1, 2026		July 1, 2026		TOTAL PAYABLE
		INTEREST PAYABLE	PRINCIPAL PAYABLE	INTEREST PAYABLE	PRINCIPAL PAYABLE	
State Revolving Fund Bonds - Series (continued):						
12B SRF L174712	2.295	\$ 36,200	\$ 168,800	\$ 34,100	\$ 170,600	\$ 409,700
12C SRF L174621	1.995	46,400	389,700	42,500	393,500	872,100
12D SRF L174988	1.930	115,100	919,800	106,300	928,700	2,069,900
12E SRF L174709	1.930	29,400	146,700	28,000	148,100	352,200
12F SRF L174989	1.930	251,400	1,746,600	234,500	1,763,300	3,995,800
12G SRF L174923	1.930	225,900	832,100	217,700	840,100	2,115,800
12H SRF L174924	1.930	106,000	813,100	98,200	820,900	1,838,200
12L SRF L175161	2.210	136,200	1,068,200	124,400	1,080,000	2,408,800
12J SRF L175172	1.995	14,500	69,600	13,700	70,200	168,000
12K SRF L174925	1.995	45,800	377,300	41,900	381,000	846,000
09A SRF L173074	1.250	102,800	1,236,800	95,000	1,244,400	2,679,000
09B SRF L173064	—	—	191,500	—	191,400	382,900
09C SRF L173063	—	—	56,000	—	56,000	112,000
09I SRF L174675	1.250	21,000	294,700	19,000	296,500	631,200
07A SRF L172625	2.500	146,600	1,238,700	131,000	1,254,200	2,770,500
07B SRF L172850	2.500	108,100	817,100	97,900	827,300	1,850,400
07C SRF L172770	—	—	1,666,700	—	1,666,700	3,333,400
09G SRF L173075	1.250	65,100	795,500	60,100	800,400	1,721,100
09H SRF L173800	—	—	18,400	—	18,400	36,800
09E SRF L173005	1.250	81,600	1,058,000	74,900	1,064,600	2,279,100
07D SRF L172763	2.500	33,500	282,600	29,900	286,000	632,000
09F SRF L174557	1.250	139,900	1,682,300	129,300	1,692,900	3,644,400
04G SRF L172611	2.500	5,000	129,600	3,300	131,200	269,100
04H SRF L172849	2.500	147,400	1,621,500	127,000	1,641,600	3,537,500
01C SRF L172128	2.500	21,000	1,676,200	—	—	1,697,200
04A SRF L172485	2.500	38,300	751,200	28,900	760,600	1,579,000
04B SRF L172488	2.500	44,800	877,600	33,700	888,500	1,844,600
04C SRF L172493	2.500	3,200	83,200	2,100	84,200	172,700
04D SRF L172494	2.500	3,100	79,800	2,000	80,800	165,700
04E SRF L172495	2.500	15,600	243,100	12,600	246,100	517,400
04F SRF L172496	—	—	99,400	—	99,400	198,800
12O SRF L175166	1.995	26,400	120,000	25,100	121,100	292,600
16B SRF L172129	1.840	31,900	100,700	30,900	101,600	265,100
12I SRF L175222	2.210	33,800	123,400	32,300	124,700	314,200
12M SRF L175168	2.210	90,200	298,600	86,800	301,900	777,500
12N SRF L175164	1.995	16,700	72,000	16,000	72,700	177,400
14I SRF L175223	1.860	62,500	229,500	60,300	231,500	583,800
14J SRF L175219	2.210	29,400	113,000	28,100	114,200	284,700
14A SRF L173076	2.210	285,800	2,241,500	260,900	2,266,200	5,054,400
16D SRF L175460	1.750	46,100	189,200	44,300	190,700	470,300
Refunding Bonds - Series:						
2007 Unlimited Tax Series B	5.3	\$ 2,411,000	(1) \$ —	\$ 2,410,900	(2) \$ —	(2) \$ 4,821,900
2007 Limited Tax Series C	5.3	2,605,800	(1) —	2,605,700	(2) 2,465,000	(2) 7,676,500
2016 Unlimited Tax Series A	5.0	5,022,700	(1) —	5,022,600	(2) 29,165,000	(2) 39,210,300
2021 Limited Tax Series C	5.0	2,487,800	(1) —	2,487,700	(2) 7,080,000	(2) 12,055,500

(1) Interest Payable June 1, 2026 (2) Interest and Principal Payable December 1, 2026

* Alternate Revenue Bond

BOND REDEMPTION & INTEREST FUND**Appropriation for Payment of Outstanding Bonds During the Year 2026**

BOND ISSUE	RATES OF INTEREST	January 1, 2026		July 1, 2026		TOTAL PAYABLE
		INTEREST PAYABLE	PRINCIPAL PAYABLE	INTEREST PAYABLE	PRINCIPAL PAYABLE	
Refunding Bonds - Series (continued):						
2021 Unlimited Tax Series D	5.0	\$ 788,900 (1)	\$ —	\$ 788,900 (2)	\$ — (2)	\$ 1,577,800
2021 Unlimited Taxable Series E	1.6 to 2.7	1,018,000 (1)	—	1,018,000 (2)	3,900,000 (2)	5,936,000
2021 Alternate Revenue Unlimited Taxable Series F *	0.6 to 3.1	453,000 (1)	—	453,000 (2)	2,195,000 (2)	3,101,000
2016 Limited Tax Series B	5.0	713,000 (1)	—	713,000 (2)	4,485,000 (2)	5,911,000
2024 Limited Tax Series C	5.0	1,059,700 (1)	—	1,059,600 (2)	10,100,000 (2)	12,219,300
2024 Unlimited Tax Series D	5.0	582,700 (1)	—	582,600 (2)	— (2)	1,165,300
2024 Alternate Revenue Unlimited Tax Series E *	5.0	173,300 (1)	—	173,200 (2)	— (2)	346,500
TOTAL		\$ 53,500,100	\$ 39,883,500	\$ 53,129,900	\$101,506,800	\$248,020,300

(1) Interest Payable June 1, 2026 (2) Interest and Principal Payable December 1, 2026

* Alternate Revenue Bond

RETIREMENT FUND

Description of Fund, Purpose, and Operation

The Metropolitan Water Reclamation District Retirement Fund (Fund) is a defined benefit public employee retirement system that provides retirement, survivor, and disability benefits to the employees of the Metropolitan Water Reclamation District of Greater Chicago in accordance with Chapter 40, Act 5, Articles 1, 13, and 20 of the Illinois Compiled Statutes. The primary goal of the Fund is to provide required benefits to the members while preserving the fiscal integrity and financial stability of the Fund.

On August 3, 2012, the Governor signed Public Act 97-0894, which increased the nine percent required employee contributions by one percent per year for three years beginning in 2013, to the current contribution of 12 percent for employees who first became a member of the Fund or certain reciprocal systems before January 1, 2011 (Tier I).

In 2014, the District's Board of Commissioners adopted a Funding Policy that incorporated a funding goal that will achieve a 100 percent funding ratio by the year 2050. Currently, the statutorily required employer contribution is based on the actuarially determined contribution required to achieve the District's funding goal but not to exceed an amount equal to employee contributions two years prior multiplied by 4.19.

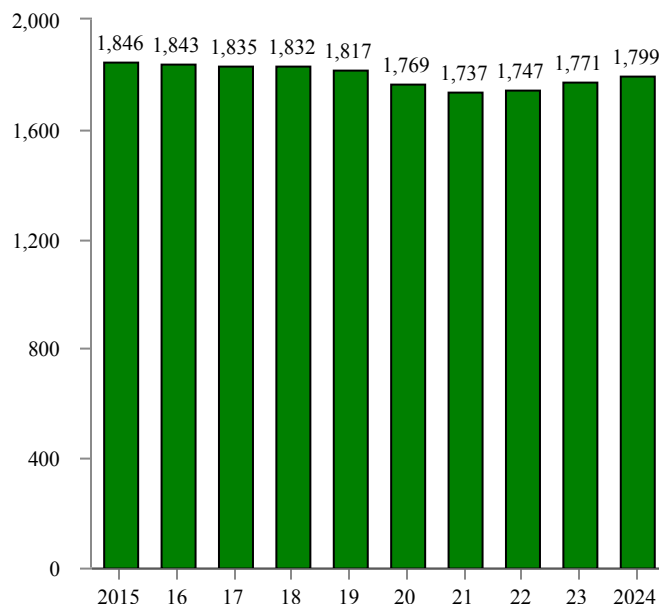
On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.

The 2025 appropriation included an equity transfer of \$21.6 million to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio, as well as \$8.4 million from the 2023 Property Tax Levy Adjustment Public Act 102-0519. The 2026 appropriation includes \$10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519.

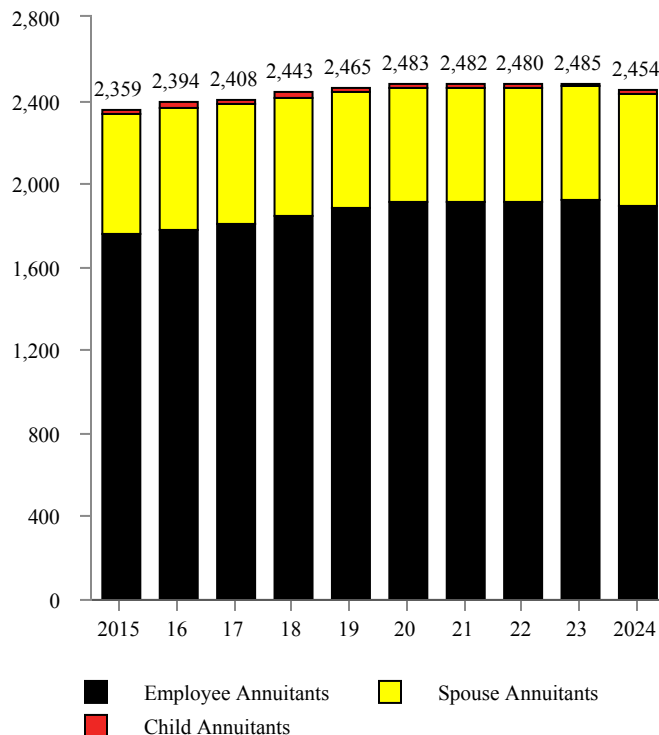
For the 2026 Budget, the gross property tax levy totals \$77.2 million, an increase of \$2.8 million, or 3.8 percent, above the 2025 adjusted levy. In addition, the Personal Property Replacement Tax allocation to the Retirement Fund in 2027 will be \$19.0 million to complete the statutory revenue requirement. The 2026 appropriation is \$100.8 million, a decrease of \$18.0 million, or 15.1 percent, below the 2025 Adjusted Budget.

As of December 31, 2024, the Fund had 1,799 active (contributing) participants, 1,897 employee annuitants, 538 spouse annuitants, and 19 child annuitants. In addition, the Fund had 31 District employees receiving disability benefits at the end of the year.

Active Participants



Annuityants

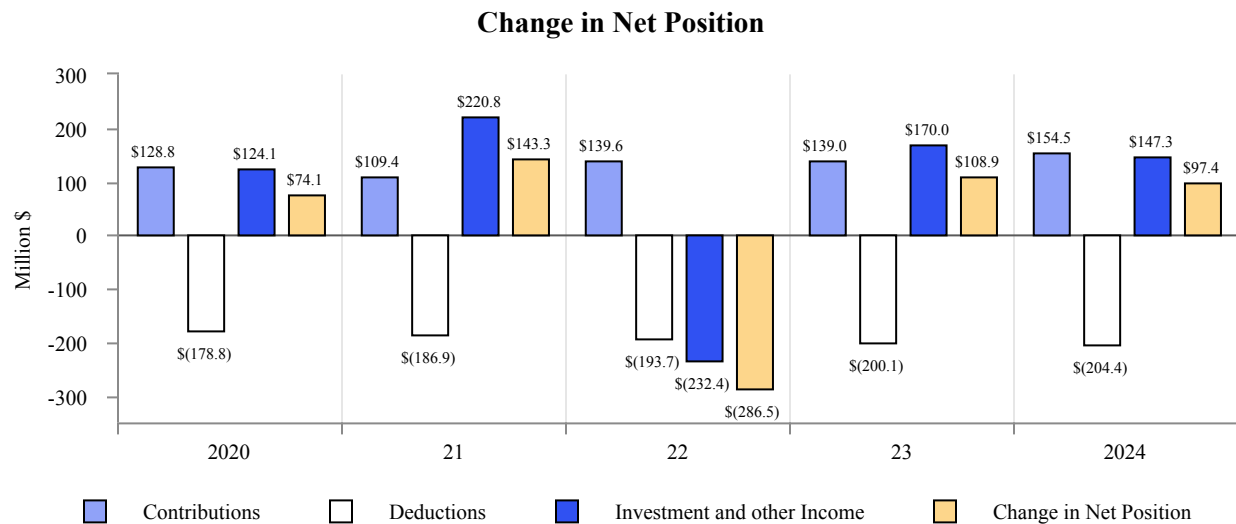


Description of Fund, Purpose, and Operation (continued)

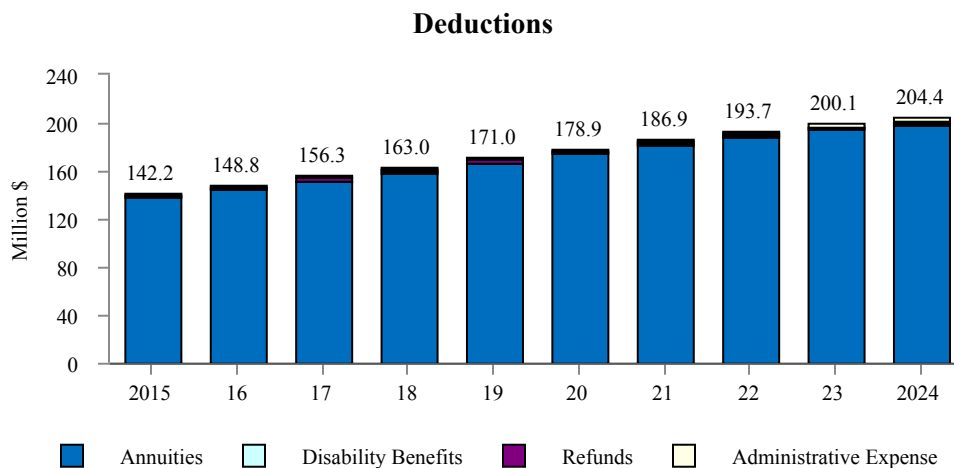
Additions to the Fund are from the following sources:

- Employee contributions - Beginning in 2015, (Tier I) employees contribute 12 percent of salary to the Fund. Employees hired on or after January 1, 2011 (Tier II) contribute nine percent of salary.
- Employer contributions - Includes real estate property tax levies and the Personal Property Replacement Tax. In 2026, the District will levy a tax which will produce a sum that will be sufficient to meet the funding goals of the District's Funding Policy.
- Net investment income - Includes dividends and interest, as well as realized and unrealized appreciation (depreciation) in the fair value of the investments, less investment expense.

Total additions for 2024 were \$301.8 million, or \$7.2 million less than in 2023, primarily due to changes in investment markets during the year. Additions in 2024 were the combined effect of employee and employer contributions of \$154.5 million, investment income of \$147.2 million, securities lending and other income of \$0.2 million.



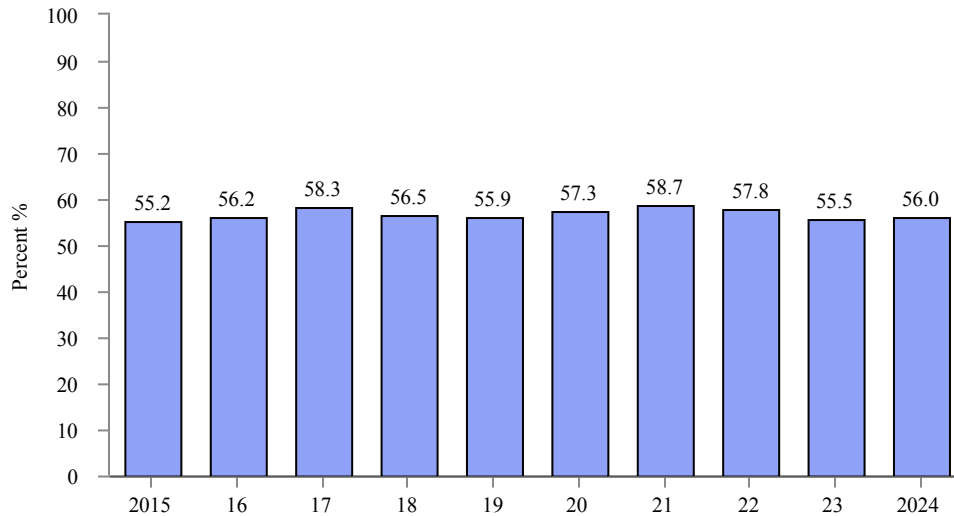
Deductions for 2024 were \$204.4 million, which included annuity payments of \$198.7 million, refunds of \$1.8 million, administrative expenses of \$2.7 million, and disability benefits of \$1.2 million.



Description of Fund, Purpose, and Operation (continued)

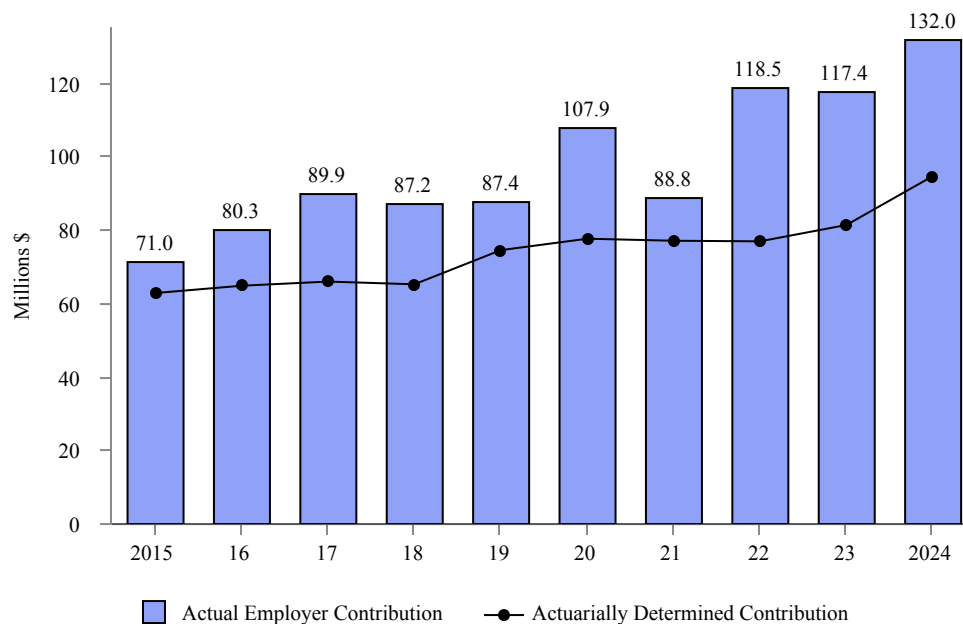
As of December 31, 2024, the funded ratio of the Fund was 56.0 percent utilizing the Actuarial Asset Value required by the Governmental Accounting Standards Board, which is an increase from 55.5 percent as of December 31, 2023. The increase in funded ratio is primarily due to favorable Fund experience and contributions in excess of the actuarially determined amounts. The funded ratio has been in the range of 55.2 percent to 58.7 percent over the last ten years.

Funded Ratio at Actuarial Value



The 2025 actuarially determined contribution is \$95.5 million. The 2026 total appropriation is \$100.8 million, which includes \$10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519, and \$71.8 million is the expected employer contribution.

Contributions



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)**

And an amount of Estimated Expenditures for the Purpose of the Metropolitan Water Reclamation District Retirement Fund of \$100,776,000.

Section 9. That the appropriation herein of the amounts for the payment of “unpaid bills” or “contractual liabilities,” or to defray the expense of any project or purpose, shall not be construed as an approval or an admission of liability by the Board of Commissioners of any said bills or contractual liabilities, or of any project or purpose mentioned herein but shall be regarded only as the provision of a fund or

funds, for the payment thereof when said bills or contractual liabilities have been found to be valid and legal obligations against the Metropolitan Water Reclamation District of Greater Chicago and when properly vouchered and audited by the Department of Finance, or when any project or purpose is approved and authorized by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago, as the case may be.

Section 10. This ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

NOTE PAGE

SECTION VIII

TAX LEVY ORDINANCES

The Tax Levy Ordinances are the means by which tax levies, enacted by the Board of Commissioners under authority of the Illinois Compiled Statutes, are given legal effect.

Each tax levy states the revenue which is to be raised, through the collection of property taxes, to finance the operations of a specific fund. The gross tax levy, which allows for loss in collection, is presented with the amount of estimated loss, where applicable. A factor of 3.5 percent for loss in collection is used for 2026 levies.

This section includes 2026 Tax Levy Ordinances for the Retirement Fund, Corporate Fund, Construction Fund, Reserve Claim Fund, and Stormwater Management Fund. A Tax Levy Ordinance, to pay the interest on outstanding bonds and to discharge the principal thereof, along with a detailed schedule of the 2026 Tax Levy for Payment of Outstanding Bonds, can also be found in this section.

Retirement Fund and Corporate Fund	511
Construction Fund	512
Bond Redemption & Interest Fund:	
Tax Levy Ordinance for Outstanding Bonds	513
Tax Levy for Payment of Outstanding Bonds, 2026.....	516
Reserve Claim Fund	518
Stormwater Management Fund	519

ORDINANCE NUMBER 025-005

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
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
FOR THE PURPOSE OF PROVIDING REVENUES FOR
THE METROPOLITAN WATER RECLAMATION DISTRICT
RETIREMENT FUND AND CORPORATE FUND**

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

Section 1. That there be and is hereby levied 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, for the fiscal year ending December 31, 2026, the amounts of money hereinafter stated as follows:

For the amount certified to the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago by the Retirement Board of the Metropolitan Water Reclamation District Retirement Fund for the purpose of providing the revenue for the Retirement Fund of the Metropolitan Water Reclamation District pursuant to Article 13 of the Illinois Pension Code, the sum of \$77,214,000 which includes the sum of \$2,702,490 as a reserve for loss in collection of taxes, distributed as

Contributions for Service Retirement Allowances and Spouses' Allowances	\$ 15,388,000
Contributions for Ordinary Disability Benefits	946,000
Contributions for Duty Disability Benefits	202,000
Contributions for Expense of Administration	2,399,800
Contributions for Children's Annuities	85,200
Contributions for Current and Past Service Requirements	58,193,000
	<u><u>\$ 77,214,000</u></u>

For Corporate Purposes of the said Metropolitan Water Reclamation District of Greater Chicago, "the sum of \$321,709,200 which includes the sum of \$11,259,822 as a reserve for loss in the collection of taxes."

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the several amounts above set forth to be raised by taxation in the year 2026 and to file a certified copy of the Ordinance with the said County Clerk of Cook County and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amounts of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

ORDINANCE NUMBER 025-006

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
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
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE CONSTRUCTION FUND**

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

Section 1. That there be and is hereby levied 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, for the fiscal year ending December 31, 2026, to provide revenue for the replacement, remodeling, completion, alteration, construction, and enlargement, including alterations, enlargements and replacements which will add appreciably to the value, utility, or the useful life of sewage treatment works, administrative buildings, flood control facilities, or water quality improvement projects, and additions therefor, pumping stations, tunnels, conduits and intercepting sewers connecting therewith, and outlet sewers together with the equipment and appurtenances necessary thereto, and for the acquisition of the sites and rights of way necessary thereto, and for engineering expenses for designing and supervising the construction of the works above described, "the sum of \$7,000,000 which includes the sum of \$245,000 as a reserve for loss in collection of taxes."

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year

2026 and to file a certified copy of the Ordinance with the said County Clerk of Cook County, and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and subject to reduction as provided in the text below, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. That said County Clerk of Cook County, as tax extension officer for said District, is hereby directed to *reduce this levy of taxes* by the District for the year 2026 by the amount necessary to enable said District's aggregate tax levies to comply with the Property Tax Extension Limitation Law; that is, the entire reduction in the aggregate of all tax levies for said District for the year 2026 required by said Law shall be taken against the Construction Fund levy as set forth in this Ordinance.

Section 4. This Ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

ORDINANCE NUMBER 025-007
FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
TO PAY THE INTEREST ON OUTSTANDING BONDS AND TO
DISCHARGE THE PRINCIPAL THEREOF

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

Section 1. For the purpose of creating a sinking fund to pay the principal and interest on outstanding bonds, there is hereby levied 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, and all taxable property in townships or parts of townships disconnected from the Metropolitan Water Reclamation District of Greater Chicago prior to January 1, 2026, but after the issuance of any bonds, the amounts of money hereinafter stated:

Capital Improvements Bonds - Series:

2016 Qualified Energy Conservation Limited Tax Series F	07/07/16	\$ 165,803
2009 Limited Tax Series	08/26/09	35,564,767
2016 Alternate Revenue Unlimited Tax Series E	07/07/16	3,755,959
2016 Unlimited Tax Series C	07/07/16	1,554,404
2016 Limited Tax Series D	07/07/16	2,915,803
2021 Limited Tax Series A	12/07/21	7,970,000
2021 Unlimited Tax Series B	12/07/21	1,554,404
2024 Limited Tax Series A	12/19/24	16,435,492
2024 Unlimited Tax Series B	12/19/24	940,415

State Revolving Funds Bonds - Series:

09D SRF L174558	\$ 2,719,713
12A SRF L174710	495,642
12B SRF L174712	424,480
12C SRF L174621	903,545
12D SRF L174988	2,144,773
12E SRF L174709	364,864
12F SRF L174989	4,140,628
12G SRF L174923	2,192,505
12H SRF L174924	1,904,780
12I SRF L175222	325,514
12J SRF L175172	173,996
12K SRF L174925	876,578
12L SRF L175161	2,495,993
12M SRF L175168	805,537
12N SRF L175164	183,732
12O SRF L175166	303,113
14A SRF L173076	5,237,638
14B SRF L175171	183,566
14C SRF L174559	1,358,390
14D SRF L175263	826,616
14E SRF L173062	2,849,337
14F SRF L175342	4,914,482
14G SRF L175152	1,278,378
14H SRF L175355	79,106
14I SRF L175223	809,704
14J SRF L175219	294,921
14K SRF L175366	332,183
14L SRF L175368	344,269
14M SRF L175372	92,045
14N SRF L175371	87,667

ORDINANCE NUMBER 025-007

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
TO PAY THE INTEREST ON OUTSTANDING BONDS AND TO
DISCHARGE THE PRINCIPAL THEREOF (CONTINUED)**

State Revolving Funds Bonds - Series (continued):

14O SRF L175305	\$ 200,769
14P SRF L175369	247,263
14Q SRF L175539	198,028
14R SRF L175517	2,531,355
16A SRF L174555	7,991,546
16B SRF L172129	273,531
16C SRF L175367	2,134,539
16D SRF L175460	487,332
16G SRF L174708	1,117,232
16H SRF L172130	927,870
16I SRF L173798	1,723,188
16K SRF L172741	204,793
16N SRF L175578	1,470,548
16O SRF L173801	278,693
16P SRF L172744	551,456
21B SRF L175574	1,789,230
21C SRF L172742	799,303
21D SRF L175523	1,326,379
21E SRF L175569	544,453
21F SRF L173807	998,005
21G SRF L174620	1,656,525
21N SRF L175165	881,728
21H SRF L176359	452,512
21I SRF L174711	2,981,618
21J SRF L172745	1,291,377
09A SRF L173074	2,776,069
09B SRF L173064	396,777
09C SRF L173063	116,018
09I SRF L174675	654,053
07A SRF L172625	2,870,940
07B SRF L172850	1,917,381
07C SRF L172770	3,454,231
09G SRF L173075	1,783,486
09H SRF L173800	38,126
09E SRF L173005	2,361,653
07D SRF L172763	654,829
09F SRF L174557	3,776,466
04H SRF L172849	3,665,744
04A SRF L172485	818,086
04B SRF L172488	955,685
04E SRF L172495	536,042
04F SRF L172496	205,942

ORDINANCE NUMBER 025-007

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
TO PAY THE INTEREST ON OUTSTANDING BONDS AND TO
DISCHARGE THE PRINCIPAL THEREOF (CONTINUED)**

Refunding Bonds - Series:

2007 Unlimited Tax Series B	03/21/07	\$ 4,996,749
2007 Limited Tax Series C	03/21/07	5,686,010
2016 Unlimited Tax Series A	07/07/16	40,520,207
2016 Limited Tax Series B	07/07/16	6,012,176
2021 Limited Tax Series C	12/07/21	7,296,891
2021 Unlimited Tax Series D	12/07/21	1,634,974
2021 Unlimited Taxable Series E	12/07/21	9,013,480
2021 Alternate Revenue Unlimited Taxable Series F	12/07/21	902,092
2024 Limited Tax Series C	12/19/24	17,885,233
2024 Unlimited Tax Series D	12/19/24	9,818,912
2024 Alternate Revenue Unlimited Tax Series E	12/19/24	2,436,788
		<u><u>\$ 276,245,055</u></u>

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the several amounts above set forth to be raised by taxation in the year 2026 for the purpose of providing the funds to pay the interest on bonds and discharge the principal thereof, and to file a certified copy of this Ordinance with said County Clerk of Cook County, and said County Clerk of Cook County is hereby directed to cause aforesaid amounts of money to be extended upon and against taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2026, and the County Clerk of Cook County is further directed to extend upon all taxable property in all townships or parts of townships disconnected

from the Metropolitan Water Reclamation District of Greater Chicago prior to January 1, 2026 those amounts aforesaid necessary to pay the principal and interest for any bonds issued prior to the date of disconnection, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

BOND REDEMPTION AND INTEREST FUND

2026 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
Capital Improvements Bonds - Series:						
2016 Qualified Energy Conservation Limited Tax Series F	07/07/16	6/1/27 - 12/1/27	\$ 160,000	\$ —	\$ 5,803	\$ 165,803
2009 Limited Tax Series	08/26/09	6/1/27 - 12/1/27	34,320,000	—	1,244,767	35,564,767
2016 Alternate Revenue Unlimited Tax Series E	07/07/16	6/1/27 - 12/1/27	2,189,500	1,435,000	131,459	3,755,959
2016 Unlimited Tax Series C	07/07/16	6/1/27 - 12/1/27	1,500,000	—	54,404	1,554,404
2016 Limited Tax Series D	07/07/16	6/1/27 - 12/1/27	498,750	2,315,000	102,053	2,915,803
2021 Limited Tax Series A	12/07/21	6/1/27 - 12/1/27	5,256,050	2,435,000	278,950	7,970,000
2021 Unlimited Tax Series B	12/07/21	6/1/27 - 12/1/27	1,500,000	—	54,404	1,554,404
2024 Limited Tax Series A	12/19/24	6/1/27 - 12/1/27	12,665,250	3,195,000	575,242	16,435,492
2024 Unlimited Tax Series B	12/19/24	6/1/27 - 12/1/27	907,500	—	32,915	940,415
State Revolving Funds Bonds - Series:						
09D SRF L174558	07/01/13	7/1/27 - 1/1/28	\$ 240,133	\$ 2,384,390	\$ 95,190	\$ 2,719,713
12A SRF L174710	07/01/14	7/1/27 - 1/1/28	68,272	410,023	17,347	495,642
12B SRF L174712	07/01/14	7/1/27 - 1/1/28	58,470	351,153	14,857	424,480
12C SRF L174621	07/01/16	7/1/27 - 1/1/28	65,149	806,772	31,624	903,545
12D SRF L174988	07/01/15	7/1/27 - 1/1/28	167,272	1,902,434	75,067	2,144,773
12E SRF L174709	07/01/15	7/1/27 - 1/1/28	48,694	303,400	12,770	364,864
12F SRF L174989	07/01/15	7/1/27 - 1/1/28	383,233	3,612,473	144,922	4,140,628
12G SRF L174923	07/01/18	7/1/27 - 1/1/28	394,693	1,721,074	76,738	2,192,505
12H SRF L174924	07/01/15	7/1/27 - 1/1/28	156,388	1,681,725	66,667	1,904,780
12I SRF L175222	07/01/16	7/1/27 - 1/1/28	57,785	256,336	11,393	325,514
12J SRF L175172	07/01/15	7/1/27 - 1/1/28	23,941	143,965	6,090	173,996
12K SRF L174925	07/01/15	7/1/27 - 1/1/28	64,762	781,136	30,680	876,578
12L SRF L175161	07/01/16	7/1/27 - 1/1/28	188,516	2,220,117	87,360	2,495,993
12M SRF L175168	07/01/18	7/1/27 - 1/1/28	156,788	620,555	28,194	805,537
12N SRF L175164	07/01/16	7/1/27 - 1/1/28	28,269	149,032	6,431	183,732
12O SRF L175166	07/01/15	7/1/27 - 1/1/28	44,184	248,320	10,609	303,113
14A SRF L173076	07/01/16	7/1/27 - 1/1/28	395,586	4,658,735	183,317	5,237,638
14B SRF L175171	07/01/16	7/1/27 - 1/1/28	30,989	146,152	6,425	183,566
14C SRF L174559	07/01/16	7/1/27 - 1/1/28	108,335	1,202,511	47,544	1,358,390
14D SRF L175263	07/01/18	7/1/27 - 1/1/28	143,952	653,732	28,932	826,616
14E SRF L173062	07/01/18	7/1/27 - 1/1/28	516,965	2,232,645	99,727	2,849,337
14F SRF L175342	07/01/19	7/1/27 - 1/1/28	911,474	3,831,001	172,007	4,914,482
14G SRF L175152	07/01/18	7/1/27 - 1/1/28	231,941	1,001,694	44,743	1,278,378
14H SRF L175355	07/01/17	7/1/27 - 1/1/28	12,014	64,323	2,769	79,106
14I SRF L175223	07/01/18	7/1/27 - 1/1/28	146,907	634,457	28,340	809,704
14J SRF L175219	07/01/16	7/1/27 - 1/1/28	49,788	234,811	10,322	294,921
14K SRF L175366	07/01/18	7/1/27 - 1/1/28	57,849	262,708	11,626	332,183
14L SRF L175368	07/01/18	7/1/27 - 1/1/28	56,744	275,476	12,049	344,269
14M SRF L175372	07/01/18	7/1/27 - 1/1/28	15,171	73,652	3,222	92,045
14N SRF L175371	07/01/18	7/1/27 - 1/1/28	14,450	70,149	3,068	87,667
14O SRF L175305	07/01/18	7/1/27 - 1/1/28	34,485	159,257	7,027	200,769
14P SRF L175369	07/01/18	7/1/27 - 1/1/28	38,269	200,340	8,654	247,263
14Q SRF L175539	07/01/20	7/1/27 - 1/1/28	38,260	152,837	6,931	198,028
14R SRF L175517	07/01/21	7/1/27 - 1/1/28	561,131	1,881,627	88,597	2,531,355
16A SRF L174555	07/01/18	7/1/27 - 1/1/28	1,372,672	6,339,170	279,704	7,991,546
16B SRF L172129	07/01/20	7/1/27 - 1/1/28	56,876	207,081	9,574	273,531
16C SRF L175367	07/01/19	7/1/27 - 1/1/28	397,906	1,661,924	74,709	2,134,539
16D SRF L175460	07/01/18	7/1/27 - 1/1/28	80,324	389,951	17,057	487,332
16G SRF L174708	07/01/21	7/1/27 - 1/1/28	266,203	811,926	39,103	1,117,232
16H SRF L172130	07/01/21	7/1/27 - 1/1/28	221,083	674,312	32,475	927,870

BOND REDEMPTION AND INTEREST FUND

2026 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
State Revolving Funds Bonds - Series (continued):						
16I SRF L173798	07/01/22	7/1/27 - 1/1/28	\$ 435,258	\$ 1,227,618	\$ 60,312	\$ 1,723,188
16K SRF L172741	07/01/20	7/1/27 - 1/1/28	45,804	151,821	7,168	204,793
16N SRF L175578	07/01/24	7/1/27 - 1/1/28	293,924	1,125,155	51,469	1,470,548
16O SRF L173801	07/01/24	7/1/27 - 1/1/28	55,704	213,235	9,754	278,693
16P SRF L172744	07/01/22	7/1/27 - 1/1/28	98,714	433,441	19,301	551,456
21B SRF L175574	07/01/25	7/1/27 - 1/1/28	348,706	1,377,901	62,623	1,789,230
21C SRF L172742	07/01/24	7/1/27 - 1/1/28	134,072	637,255	27,976	799,303
21D SRF L175523	07/01/24	7/1/27 - 1/1/28	222,482	1,057,474	46,423	1,326,379
21E SRF L175569	07/01/23	7/1/27 - 1/1/28	86,493	438,904	19,056	544,453
21F SRF L173807	07/01/25	7/1/27 - 1/1/28	269,887	693,188	34,930	998,005
21G SRF L174620	07/01/24	7/1/27 - 1/1/28	277,859	1,320,688	57,978	1,656,525
21N SRF L175165	07/01/25	7/1/27 - 1/1/28	205,609	645,259	30,860	881,728
21H SRF L176359	07/01/24	7/1/27 - 1/1/28	122,371	314,303	15,838	452,512
21I SRF L174711	07/01/26	7/1/27 - 1/1/28	843,288	2,033,973	104,357	2,981,618
21J SRF L172745	07/01/27	7/1/27 - 1/1/28	520,376	725,803	45,198	1,291,377
09A SRF L173074	07/01/12	7/1/27 - 1/1/28	150,962	2,527,945	97,162	2,776,069
09B SRF L173064	06/21/11	7/1/27 - 1/1/28	—	382,890	13,887	396,777
09C SRF L173063	01/15/11	7/1/27 - 1/1/28	—	111,957	4,061	116,018
09I SRF L174675	06/21/11	7/1/27 - 1/1/28	28,812	602,349	22,892	654,053
07A SRF L172625	06/17/10	7/1/27 - 1/1/28	182,917	2,587,540	100,483	2,870,940
07B SRF L172850	07/01/10	7/1/27 - 1/1/28	143,497	1,706,776	67,108	1,917,381
07C SRF L172770	01/01/11	7/1/27 - 1/1/28	—	3,333,333	120,898	3,454,231
09G SRF L173075	07/01/13	7/1/27 - 1/1/28	95,077	1,625,987	62,422	1,783,486
09H SRF L173800	04/23/11	7/1/27 - 1/1/28	—	36,792	1,334	38,126
09E SRF L173005	08/06/11	7/1/27 - 1/1/28	116,409	2,162,586	82,658	2,361,653
07D SRF L172763	06/10/10	7/1/27 - 1/1/28	41,721	590,189	22,919	654,829
09F SRF L174557	07/01/16	7/1/27 - 1/1/28	205,505	3,438,785	132,176	3,776,466
04H SRF L172849	07/01/09	7/1/27 - 1/1/28	150,443	3,387,000	128,301	3,665,744
04A SRF L172485	05/15/08	7/1/27 - 1/1/28	9,746	779,707	28,633	818,086
04B SRF L172488	05/28/08	7/1/27 - 1/1/28	11,386	910,850	33,449	955,685
04E SRF L172495	05/30/08	7/1/27 - 1/1/28	9,540	507,741	18,761	536,042
04F SRF L172496	04/23/11	7/1/27 - 1/1/28	—	198,734	7,208	205,942
Refunding Bonds - Series:						
2007 Unlimited Tax Series B	03/21/07	6/1/27 - 12/1/27	\$ 4,821,863	\$ —	\$ 174,886	\$ 4,996,749
2007 Limited Tax Series C	03/21/07	6/1/27 - 12/1/27	5,082,000	405,000	199,010	5,686,010
2016 Unlimited Tax Series A	07/07/16	6/1/27 - 12/1/27	8,587,000	30,515,000	1,418,207	40,520,207
2016 Limited Tax Series B	07/07/16	6/1/27 - 12/1/27	1,201,750	4,600,000	210,426	6,012,176
2021 Limited Tax Series C	12/07/21	6/1/27 - 12/1/27	4,621,500	2,420,000	255,391	7,296,891
2021 Unlimited Tax Series D	12/07/21	6/1/27 - 12/1/27	1,577,750	—	57,224	1,634,974
2021 Unlimited Taxable Series E	12/07/21	6/1/27 - 12/1/27	1,973,008	6,725,000	315,472	9,013,480
2021 Alternate Revenue Unlimited Taxable Series F	12/07/21	6/1/27 - 12/1/27	870,519	—	31,573	902,092
2024 Limited Tax Series C	12/19/24	6/1/27 - 12/1/27	1,614,250	15,645,000	625,983	17,885,233
2024 Unlimited Tax Series D	12/19/24	6/1/27 - 12/1/27	1,165,250	8,310,000	343,662	9,818,912
2024 Alternate Revenue Unlimited Tax Series E	12/19/24	6/1/27 - 12/1/27	346,500	2,005,000	85,288	2,436,788
TOTAL			\$ 103,870,925	\$ 162,705,555	\$ 9,668,575	\$ 276,245,055

(A) Reserve at 3.5%

ORDINANCE NUMBER O25-008

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
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
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE RESERVE CLAIM FUND**

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

Section 1. That there is hereby levied the sum of \$6,000,000 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, for the fiscal year ending December 31, 2026, for the purpose of providing revenues for establishing and maintaining a reserve fund for the payment of claims, awards, losses, judgments, liabilities, settlements, or demands, and associated attorney's fees and costs that might be imposed on or incurred by such sanitary district in matters including, but not limited to, the Workers' Compensation Act or the Workers' Occupational Diseases Act, any claim in tort, any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of any property owned by such sanitary district which is damaged by fire, flood, explosion, vandalism or any other peril, natural or manmade.

Approved as to Form and Legality:

General Counsel

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year 2026 and to file a certified copy of the Ordinance with the said County Clerk of Cook County and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2026.

Approved:

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

ORDINANCE NUMBER 025-009

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
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
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE STORMWATER MANAGEMENT FUND**

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

Section 1. That there be and is hereby levied 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, for the fiscal year ending December 31, 2026, to provide revenue for the development, design, planning, construction, operation, and maintenance of regional and local stormwater facilities provided for in the countywide stormwater management plan and the acquisition of real property in furtherance of its regional and local stormwater management activities, and for payment of principal and interest on bonds issued for stormwater projects as authorized under the District's Act, "the sum of \$70,500,000 which includes the sum of \$2,467,500 as a reserve for loss in collection of taxes".

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year 2026, and to file a certified copy of the Ordinance with the said County Clerk of Cook County, and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*

NOTE PAGE

SECTION IX

APPENDIX

This section explains the structure of the District's compensation plan and financial and technical terminology contained in the District's Budget. It also details the various awards the District has received for its accomplishments over the last five years.

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COMPENSATION PLAN NARRATIVE

In accordance with Illinois State Statute, Chapter 70, Section 2605/4.2, a Department of Human Resources for the District was created, the executive officer of which is the Director of Human Resources. The Director shall, with the consent and approval of the Civil Service Board of the District, classify all non-exempt and non-represented positions in the District for the purpose of establishing pay grades.

To establish uniformity of pay and title for positions, the Director prescribes the minimum and maximum pay for each grade and title.

While maintaining internal balance as established by the relative evaluation of classes, the compensation for non-represented and non-exempt positions shall be at least equal to the median compensation provided by other employers for similar work in the Metropolitan Chicago labor market or other appropriate labor market. Compensation for non-represented positions is defined in the Salary Schedule for Technical, Administrative, and Managerial (HP) Employees.

Salary advancement within salary ranges for non-represented positions and certain exempt positions is provided to recognize growth in the job, and the rate of advance shall be based primarily upon the quality of performance. Salary advancement stages are defined as “steps” within the salary schedules for each grade of position.

Employees in positions covered by collective bargaining agreements shall be compensated based on negotiations between unions representing such employees and the management of the District. The rates paid to all such employees shall be adjusted in accordance with changes caused by the duly prescribed negotiations, provided that any change in rates may be made applicable at the beginning of the next budget year following the date of change in the rate, in the event necessary funds are not available. Compensation for these positions is defined in the Salary Schedule for Labor Trades (LT) Employees.

Compensation for exempt positions is established by the Board of Commissioners, except for their own compensation, which is established by Illinois Compiled Statutes. Compensation for exempt positions is defined in the Salary Schedule for Exempt (EX) Employees.

SALARY SCHEDULES (bi-weekly rates)

Exempt (EX)

EX01	\$2,884.62	EX09	\$576.92	EX17	\$11,234.59
EX02	\$2,692.31	EX10	\$11,234.59	EX18	\$7,021.65
EX03	\$8,520.98	EX11	\$12,638.93	EX19	\$11,234.59
EX04	\$3,108.71 to \$4,838.82	EX12	\$12,638.93	EX20	None
EX05	\$11,234.59	EX13	\$11,234.59	EX21	\$2,884.62
EX06	\$3,108.71 to \$4,838.82	EX14	\$12,638.93	EX22	\$3,076.92
EX07	\$14,043.30	EX15	\$12,638.93	EX23	None
EX08	\$11,234.59	EX16	\$673.08	EX24	None

Technical, Administrative, and Managerial (HP)

HP07	\$1,615.19 to \$2,352.40	HP16	\$4,071.52 to \$6,091.49	TM01	\$1,440.00
HP08	\$1,757.92 to \$2,589.88	HP17	\$4,544.68 to \$6,681.94	TM02	\$1,400.00
HP09	\$1,929.07 to \$2,875.00	HP18	\$5,101.07 to \$7,376.08	TM03	\$3,047.80
HP10	\$2,157.39 to \$3,255.11	HP19	\$5,791.62 to \$8,237.77	TM04	\$3,258.50
HP11	\$2,423.82 to \$3,698.54	HP20	\$6,133.21 to \$9,298.91	TM05	\$3,470.60
HP12	\$2,747.26 to \$4,237.04	HP21	\$6,725.03 to \$10,090.60		
HP13	\$3,108.71 to \$4,838.82	HP22	\$7,423.38 to \$11,024.76		
HP14	\$3,342.62 to \$5,181.90	HP23	\$8,254.09 to \$12,006.97		
HP15	\$3,668.73 to \$5,588.84				

Labor Trades (LT)

NR1541	\$3,948.00	NR6275	\$5,909.60	PR5153	\$4,536.80	PR5975	\$5,276.80	PR7579	\$5,231.20
NR1835	\$3,543.20	NR6441	\$4,264.00	PR5155	\$4,696.80	PR5989	\$5,436.80	PR7743	\$4,481.60
NR1853	\$4,000.00	NR6810	\$4,180.80	PR5159	\$4,736.80	PR6453	\$5,184.00	PR7773	\$4,680.00
NR1857	\$4,264.00	NR6831	\$4,908.80	PR5353	\$4,244.80	PR6459	\$5,504.00	PR7775	\$4,920.00
NR2483	\$4,000.00	NR6832	\$5,084.80	PR5553	\$4,344.00	PR6473	\$3,988.80	PR7779	\$5,080.00
NR3641	\$2,867.20	NR7393	\$5,363.20	PR5555	\$4,615.20	PR6479	\$4,308.80		
NR3642	\$3,136.00	NR7394	\$6,380.80	PR5753	\$4,840.00	PR7343	\$4,620.00	NR1027	\$1,780.00 to \$2,080.00
NR5369	\$4,020.80	NR7399	\$4,346.40	PR5755	\$5,132.00	PR7347	\$5,312.80	PR1025	\$2,656.80 to \$4,348.00
NR6210	\$4,400.80	NR8331	\$4,264.00	PR5759	\$5,228.00	PR7349	\$5,082.40	TR1028	\$1,699.09
NR6232	\$4,620.00	NR8650	\$4,000.00	PR5933	\$4,740.80	PR7423	\$5,166.40	TR3509	\$2,506.95
NR6233	\$4,851.20	NR8651	\$3,808.80	PR5935	\$5,100.80	PR7424	\$5,669.60		
NR6251	\$5,628.80	NR8652	\$2,656.80	PR5953	\$4,366.40	PR7425	\$6,034.40		
NR6271	\$5,665.60	NR8660	\$2,677.60	PR5955	\$4,759.20	PR7573	\$4,831.20		
NR6272	\$5,363.20	NR8661	\$2,944.80	PR5973	\$4,996.80	PR7575	\$5,151.20		

The Position Analysis for each Department shows the Pay Plan and Grade for each budgeted position. The Salary Schedules above display the salary ranges associated with each Pay Plan and Grade. For example, in Section 681 of the General Division of the Maintenance & Operations Department, the Principal Mechanical Engineer position is associated with the HP (Technical, Administrative, and Managerial) Pay Plan at Grade 18. By looking up HP18 in the second table above, the salary range for this or any other title at that Pay Plan and Grade is \$5,101.07 to \$7,376.08 bi-weekly. By multiplying those rates by 26, it can be determined that the annual salary range for such positions is \$132,627.82 to \$191,778.08. For the HP and some EX Pay Plans, the actual salary earned in a position is dependent on the "step" of the incumbent occupying the position. Where applicable, there are nine steps in each Pay Plan and Grade. The step level of an incumbent is determined by a combination of the incumbent's longevity in the title and at the District. Incumbents with the greatest longevity factors will be at the highest steps, assuming satisfactory job performance.

USER CHARGE RATES

Year	Large Commercial/Industrial Users				Tax-Exempt Users				Revenues in \$ millions
	Flow per million gallons	BOD ₅ per 1,000 pounds	SS per 1,000 pounds	OM&R Factor	Flow per million gallons	BOD ₅ per 1,000 pounds	SS per 1,000 pounds		
2026*	\$ —	\$ —	\$ —	— %	\$ —	\$ —	\$ —	\$ —	38.0
2025	292.73	191.03	126.40	47.4 %	292.73	191.03	126.40		38.8
2024	287.56	187.65	125.28	30.6 %	287.56	187.65	125.28		43.2
2023	282.47	184.33	124.16	40.1 %	282.47	184.33	124.16		38.5
2022	277.48	181.07	123.05	34.1 %	277.48	181.07	123.05		37.2
2021	278.81	202.93	117.81	35.4 %	278.81	202.93	117.81		45.9
2020	273.88	209.94	124.16	31.9 %	273.88	209.94	124.16		51.8
2019	269.04	216.64	130.38	32.8 %	269.04	216.64	130.38		41.3
2018	264.28	223.03	136.48	30.1 %	264.28	223.03	136.48		53.3
2017	259.61	229.13	142.47	33.9 %	259.61	229.13	142.47		44.5
2016	255.02	234.95	148.33	34.4 %	255.02	234.95	148.33		48.5
2015	250.51	240.49	154.08	39.1 %	250.51	240.49	154.08		45.0
2014	246.08	245.75	159.72	43.5 %	246.08	245.75	159.72		53.8
2013	241.73	250.76	165.25	42.4 %	245.18	254.34	167.60		77.6

* 2026 numbers are pending.

BOD₅ Biochemical Oxygen Demand based on standard five-day test

SS Suspended Solids

OM&R Portion of real estate taxes credited to users for the District's Operations, Maintenance, and Replacement costs

User charges are calculated based on sewer discharge volumes and representative sampling of the discharge for concentrations of BOD₅ and suspended solids. Loadings in thousands of pounds annually are extrapolated from the volume and concentration measurements, with the rates listed above applied. Users are given a credit for real estate taxes paid to the District multiplied by the OM&R factor. Users with annual charges exceeding \$12,000 are billed through quarterly estimates.

PROPERTY TAX LEVIES AND COLLECTIONS

(in thousands of dollars)

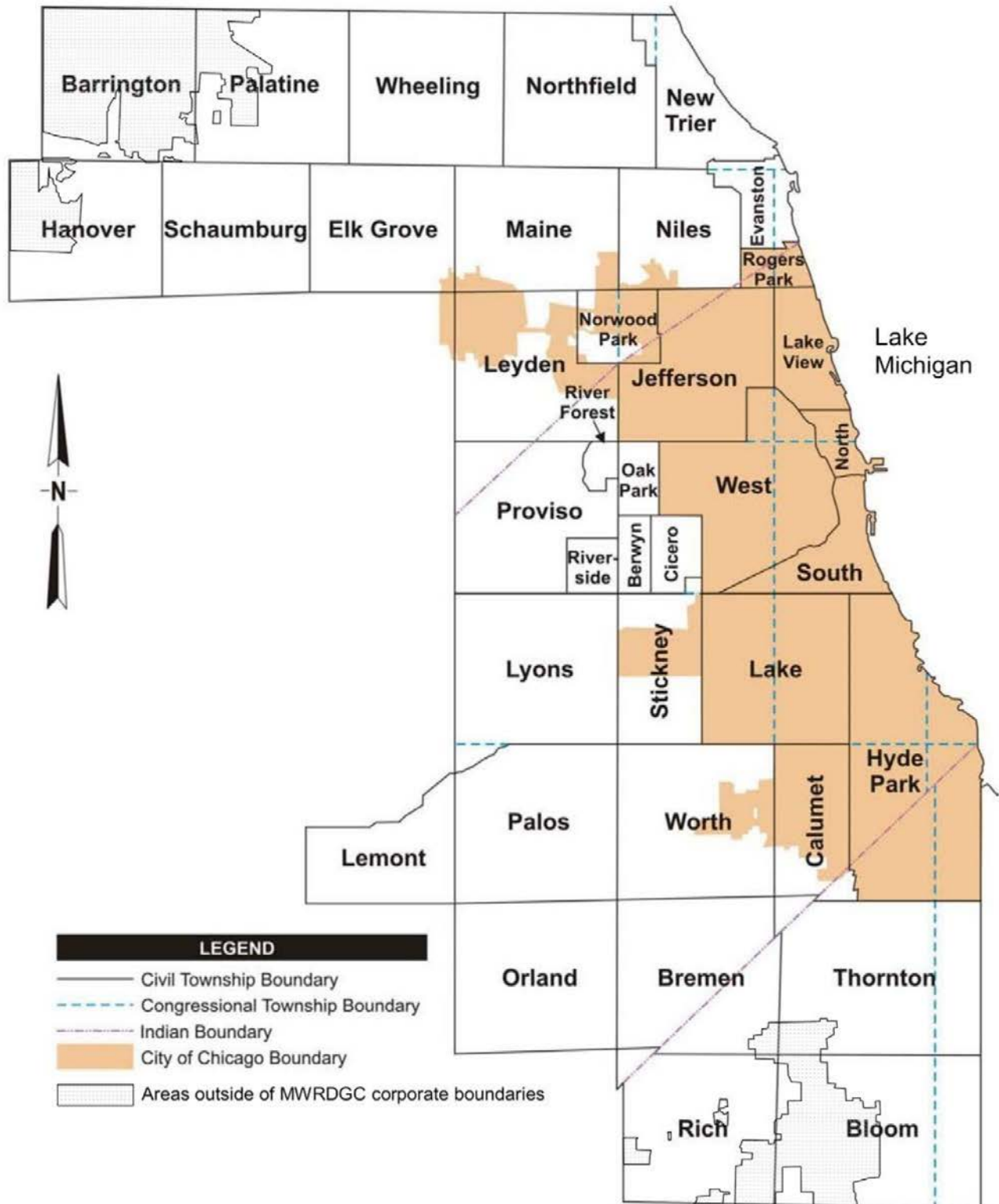
Fiscal Year Ended Dec. 31	Taxes Levied for the Fiscal Year	Collected within the First Year		
		Amount	Percentage of Levy	Final Due Date
2024	\$ 681,805	\$ —	— %	*
2023	668,457	656,586	98.2	8/1/2024
2022	679,359	655,620	96.5	12/1/2023
2021	659,867	495,067	75.0	12/30/2022
2020	645,998	623,876	97.0	10/1/2021
2019	638,198	619,659	97.1	8/1/2020
2018	616,946	604,126	97.9	8/1/2019
2017	594,770	581,007	97.7	8/1/2018
2016	571,454	559,938	98.0	8/1/2017
2015	555,098	541,008	97.5	8/1/2016

* Final due date for 2024 tax levies is not available.

NOTE: The source for Property Tax Levies and Collection is the Annual Comprehensive Financial Report of the Metropolitan Water Reclamation District of Greater Chicago for the Year Ended December 31, 2024.

PROPERTY TAX BASE

The Metropolitan Water Reclamation District of Greater Chicago receives the majority of its income from local real estate taxes. Taxes are collected by the Cook County Treasurer based on property values established by the Cook County Assessor. North, South and City of Chicago townships are reassessed on a three-year rotation.



The underlying county township map is derived from the Illinois Secretary of State Archives:

<https://www.ilsos.gov/departments/archives/IRAD/cook.html>

PROPERTY TAX BASE

MWRDGC Equalized Assessed Valuation by Township 2019 - 2024 (in \$ millions)

Township	2019	2020	2021	2022	2023	*2024
Suburban						
Barrington	\$ 360	\$ 365	\$ 498	\$ 529	\$ 573	—
Berwyn	690	866	797	775	1,059	—
Bloom	477	525	482	471	706	—
Bremen	1,608	1,854	1,693	1,651	2,310	—
Calumet	199	221	198	191	267	—
Cicero	626	840	774	768	1,071	—
Elk Grove	4,247	4,362	4,056	4,729	4,848	—
Evanston	3,432	3,462	3,221	3,751	3,845	—
Hanover	1,810	1,804	1,663	2,066	2,157	—
Lemont	899	1,021	943	937	1,263	—
Leyden	3,287	3,541	3,261	4,124	4,426	—
Lyons	4,132	4,815	4,440	4,364	5,660	—
Maine	5,040	4,996	4,701	5,786	5,998	—
New Trier	5,220	5,209	4,813	6,129	6,195	—
Niles	5,059	5,259	4,889	5,770	5,967	—
Northfield	6,375	6,344	6,385	7,495	7,783	—
Norwood Park	1,031	1,016	935	1,132	1,176	—
Oak Park	1,692	2,029	1,870	1,831	2,362	—
Orland	3,213	3,567	3,266	3,227	4,320	—
Palatine	3,302	3,316	3,069	3,673	3,808	—
Palos	1,495	1,673	1,529	1,503	2,041	—
Proviso	3,063	3,728	3,432	3,391	4,353	—
Rich	1,044	1,211	1,114	1,129	1,608	—
River Forest	557	640	594	579	753	—
Riverside	546	613	560	547	720	—
Schaumburg	5,168	5,248	4,863	5,569	5,771	—
Stickney	1,078	1,338	1,226	1,234	1,669	—
Thornton	1,712	2,014	1,800	1,740	2,407	—
Wheeling	5,622	5,714	5,276	6,257	6,421	—
Worth	3,255	3,785	3,473	3,404	4,506	—
City of Chicago						
Hyde Park	4,325	4,481	4,568	4,536	4,670	—
Jefferson	13,404	13,528	15,138	14,917	15,368	—
Lake	7,310	7,410	7,933	7,814	8,069	—
Lake View	11,125	11,347	11,974	11,797	12,131	—
North Chicago	18,619	18,659	19,435	19,827	20,452	—
Rogers Park	1,626	1,657	1,997	1,954	2,033	—
South Chicago	18,761	19,375	20,639	20,831	21,200	—
West Chicago	12,646	13,060	15,230	15,215	15,722	—
Total EAV	164,055	170,893	172,735	181,643	195,688	—

Shaded figures indicate assessed values following triennial reassessments.

*2024 numbers are not available.

AWARDS AND ACHIEVEMENTS RECOGNITION FOR THE FIVE-YEAR PERIOD, 2025-2021

American Council of Engineering Companies of Illinois	2025	<i>Honor Award for the Addison Creek Reservoir Project</i>
American Public Works Association	2023	<i>Chicago Metro Chapter Suburban Branch: Public Works Project of the Year Award for Mount Prospect's Levee 37 Interior Drainage Stormwater Improvement Project and Skokie's Green Alleys Program</i> <i>Chicago Metro Chapter Southwest Branch: Public Works Project of the Year Award for the Flossmoor Berry Lane Stormwater Improvement Project</i>
American Society of Civil Engineers - Illinois Section	2024	<i>Outstanding Engineering Achievement Award in the \$25 million to \$100 million category for the Addison Creek Reservoir in Bellwood, Illinois</i>
	2023	<i>Outstanding Engineering Achievement Award in the \$10 million to \$25 million category for the Golf Mill Park Stormwater Mitigation Project in Niles, Illinois</i>
	2022	<i>Sustainability in Civil Engineering Achievement Award for the Buffalo Creek Reservoir Expansion Project</i>
Association of Environmental and Engineering Geologists	2025	<i>Outstanding Environmental and Engineering Geologic Project Award for the Tunnel and Reservoir Plan.</i>
Australia Patent and Trademark Office	2025	<i>Australian Patent on Systems and Methods for Reducing Total Dissolved Solids (TDS) in Wastewater by an Algal Biofilm Treatment. Certificate of Grant of Standard Patent Number 2020210809. Joint Patent issued to the Iowa State University Research Foundation, Inc. and the Metropolitan Water Reclamation District of Greater Chicago</i>
Chicago Metropolitan Agency For Planning (CMAP)	2021	<i>CMAP Regional Excellence Award in the category of Regional Resilience: Buffalo Creek Reservoir</i>
Friends of the Chicago River	2022	<i>Chicago River Blue Award for work on the Natalie Creek Flood Control Project</i>
Government Finance Officers Association of the United States and Canada	2025-2021	<i>Budget document recognized for Distinguished Budget Presentation</i>
	2024-2021	<i>Certificate of Achievement for Excellence in Financial Reporting for the MWRD Retiree Health Care Trust - Annual Comprehensive Financial Report for Fiscal Years 2021 through 2024</i> <i>Certificate of Achievement for Excellence in Financial Reporting - Annual Comprehensive Financial Report for Fiscal Years 2021 through 2024</i> <i>Certificate of Achievement for Excellence in Financial Reporting for the MWRD Retirement Fund - Annual Comprehensive Financial Report for Fiscal Years 2021 through 2024</i>
Illinois Association for Floodplain and Stormwater Management	2021	<i>Stormwater Management Award</i>
Illinois Employer Support of the Guard and Reserve	2021	<i>Nomination for the Secretary of Defense Freedom Award</i>
Illinois Water Environment Association	2022	<i>Kari K. Steele, President, is the recipient of the Public Official of the Year award. The Public Official of the Year award is presented to an elected or appointed public official that has made a documented significant contribution in the areas of clean water legislation, public policy, government service, or another area of public prominence that resulted in improvements to the water environment</i>
International Water Association	2024	<i>Climate Smart Utilities Recognition Award, Most Inspiring Achiever Category</i>
Lesbian, Gay, Bisexual, and/or Transgender Chamber of Commerce	2021	<i>Supplier Diversity Advocate of the Year</i>
National Association of Clean Water Agencies (NACWA), formerly known as Association of Metropolitan Sewerage Agencies	2024	<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 28 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 20 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 19 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 17 consecutive years of full compliance for Hanover Park Water Reclamation Plant; Platinum Award for 11 consecutive years of full compliance for John E. Egan Water Reclamation Plant; and Platinum Award for one year of full compliance for Stickney Water Reclamation Plant</i> <i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Silver Award for two consecutive years of full compliance for Calumet Water Reclamation Plant</i>
	2023	<i>Excellence in Management Platinum Recognition Award</i>

AWARDS AND ACHIEVEMENTS RECOGNITION FOR THE FIVE-YEAR PERIOD, 2025-2021

National Association of Clean Water Agencies (NACWA), formerly known as Association of Metropolitan Sewerage Agencies (continued)	2023	<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 27 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 19 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 18 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 16 consecutive years of full compliance for Hanover Park Water Reclamation Plant; and Platinum Award for 10 consecutive years of full compliance for John E. Egan Water Reclamation Plant</i>
		<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Stickney Water Reclamation Plant</i>
		<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Silver Award for Calumet Water Reclamation Plant</i>
	2022	<i>National Environmental Achievement Award for Public Information and Education Video for "Where Does IT Go?" animation</i>
		<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 31 consecutive years of full compliance for Calumet Water Reclamation Plant; Platinum Award for 26 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 18 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 17 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 15 consecutive years of full compliance for Hanover Park Water Reclamation Plant; and Platinum Award for nine consecutive years of full compliance for John E. Egan Water Reclamation Plant</i>
		<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Stickney Water Reclamation Plant</i>
	2021	<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 30 consecutive years of full compliance for Calumet Water Reclamation Plant; Platinum Award for 25 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 17 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 16 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 14 consecutive years of full compliance for Hanover Park Water Reclamation Plant; and Platinum Award for eight consecutive years of full compliance for John E. Egan Water Reclamation Plant</i>
		<i>NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Stickney Water Reclamation Plant</i>
National Association of Government Web Professionals	2024	<i>Pinnacle and Members Choice Award For City/County Custom Website Group</i>
National Institute of Governmental Purchasing	2025-2021	<i>Quality Public Procurement Department (QPPD) Accreditation (formerly known as "Outstanding Agency Accreditation Award.")</i>
Peoples Gas	2022	<i>Energy Efficiency Award for the heat exchanger installation and boiler removal project at the Calumet Water Reclamation Plant</i>
Streeterville Organization of Active Residents	2025	<i>Beautification Award for the renovation of the Nicholas J. Melas Centennial Fountain</i>
United States Patent and Trademark Office	2023	<i>United States Patent on Systems and Methods for Reducing Total Dissolved Solids (TDS) in Wastewater by an Algal Biofilm Treatment. Joint Patent issued to the Iowa State University Research Foundation Inc., Ames, Iowa and the Metropolitan Water Reclamation District of Greater Chicago</i>
Water Environment Federation	2023	<i>Utility of the Future Today Recognition</i>
Water Research Foundation	2022	<i>Outstanding Subscriber Award for Applied Research</i>

FINANCIAL GLOSSARY

Abatement: A complete or partial cancellation of tax levy imposed by a government.

Accrual Basis of Accounting: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Accrued: The accumulation of a receivable or payable during a given period even though no explicit transaction occurs within that period.

Activities: The major programs and projects performed by an organizational unit.

Ad Valorem Tax: A tax levied in proportion to the value of the property against which it is levied (also known as property tax).

Appropriation: An amount of money in the budget, authorized by the Board of Commissioners, for expenditure or obligation within organizational units for specific purposes. The Corporate Fund appropriates money for operating and general purposes. The Capital Improvements Bond Fund appropriates money for major improvements, plant expansion, sewers, etc.

Assessed Valuation: The value of all taxable property within the boundaries of the District as a basis for levying taxes (i.e., the property's value). See Tax Base.

Assets: Resources owned or held by the District which have monetary value.

Balance Sheet: A statement showing the financial position at a given time, disclosing assets, liabilities, and fund balances.

Balanced Budget: Budgeted resources are equal to budgeted requirements.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service.

Bond Redemption & Interest Fund (Debt Service Fund): Established to account for annual property tax levies and certain other revenues, primarily interest on investments, which are used for the payment of principal and interest of general obligation bond issues.

Budget: A balanced financial plan for a given period of time, which includes appropriations and tax levy ordinances for the various sources of revenue which finance the various funds. The budget is not only a financial plan; it also serves as a policy guide, as an operations guide, and as a communications medium.

Capital Equipment: Fixed assets such as vehicles, marine equipment, computers, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value over \$5,000.

Capital Improvement Program: The aggregate compilation of those individual construction projects identified as necessary for new facilities, or to rehabilitate, replace, or expand existing District facilities, for the District to continue to meet its statutory service mandates in keeping with existing regulatory requirements.

Capital Improvements Bond Fund: Established to account for the proceeds of bonds authorized by the Illinois General Assembly, government grants and certain other revenues, all to be used in connection with improvements, replacements and additions to the District's facilities.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets, including land, buildings, improvements, machinery, and equipment. Most equipment or machinery is included in the annual operating budget. Capital improvements such as the acquisition of land, construction, and engineering expenses are included in the Capital Budget.

Capital Projects Fund: Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition or construction of capital facilities. Included in Capital Projects Funds are the Capital Improvements Bond Fund and the Construction Fund.

Capitalized: Capital outlays recorded as additions to the asset account, not as expenses.

Carryover (Net Assets Appropriable): The resource balance left after subtracting Current Liabilities and Designated Fund Balances from Current Assets.

Cash Basis of Accounting: Revenues are not recorded until cash is received, and expenditures are recorded only when cash is disbursed.

Cash Management: A conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Funds received are deposited on the day of receipt and invested as soon as the funds are available. The District maximizes the return on all funds available for investment without sacrifice of safety or necessary liquidity.

Classification of Budgetary Code Accounts: A manual published annually which specifies the official code designations set forth in the annual budget for the purposes of accounting and expenditure control. Budgetary code listings for funds, organizations, locations, programs and line items are included.

Commitment Items: Expenditure classifications established to account for and budget for approved appropriations. Also referred to as Line Items.

Construction Fund: Established to account for an annual property tax levy and certain other revenues to be used in connection with improvements, replacements, and additions to the District's facilities.

FINANCIAL GLOSSARY (continued)

Construction Working Cash Fund: Established to make temporary loans (repayable from the tax levy of the applicable year) to the Construction Fund, thus reducing the need for issuing short-term debt and the resultant interest expense.

Consumer Price Index (CPI-U): A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

Corporate Fund: Established to account for an annual property tax levy and certain other revenues which are to be used for the operations and payments of general expenditures of the District not specifically chargeable to other funds.

Corporate Working Cash Fund: Established to make temporary loans (repayable from the tax levy of the applicable year) to the Corporate Fund, thus reducing the need for issuing short-term debt and the resultant interest expense.

Crosshatch (#): The crosshatch mark (#) indicates a restriction on the filling of a vacated position.

Current Assets: Cash plus assets that are expected to be converted to cash, sold, or consumed during the next twelve months or as a part of the normal operating cycle.

Current Liabilities: Obligations that will become due within the next year or within the normal operating cycle, if longer than a year.

Debt Service Fund: See Bond Redemption & Interest Fund.

Debt Service Requirements: The amount of money required to pay interest and principal on outstanding debt.

Delinquent Taxes: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

Depreciation: The allocation of the acquisition cost of plant, property, and equipment to the particular periods or products that benefit from the utilization of the asset in service.

Disbursements: Payments made on obligations.

Encumbrances: Obligations incurred in the form of orders, contracts, and similar items that will become payable when goods are delivered or services rendered.

Equalization: After the County Assessor has established the assessed valuation for a given year, and following any revisions by the Board of (Tax) Appeals, the Illinois Department of Revenue is required by statute to review the assessed valuation. The Illinois Department of Revenue establishes an equalization factor, commonly called the “multiplier,” for each county to make all valuations uniform among the 102 counties in the state.

Equalized Assessed Valuation (EAV): Once the equalization factor (multiplier) is established, the assessed valuation, as revised by the Board of (Tax) Appeals, is multiplied by the equalization factor (multiplier) to determine the EAV.

Expenditure: An amount of money disbursed or obligated. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, and capital outlays. (see Accrual and Cash Basis of Accounting).

Fiduciary Funds: Established to account for transactions related to assets held in trust for a public purpose.

Fiscal Year: The timeframe to which the budget applies. The period for the District is from January 1 through December 31.

Fixed Assets: Long-term tangible assets that have a normal use expectancy of more than one year and do not lose their individual identity through use. Fixed assets include buildings, equipment, improvements other than buildings, and land.

Function: A group of related tasks, such as sewage treatment and collection, or the reduction of water pollution, which is aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.

Fund: An accounting entity established to account for sums of money or other resources, such as taxes, charges, fees, etc., to conduct specified operations and to attain certain objectives. Funds are frequently under specific limitations. For more information regarding specific funds, refer to the Financial Narrative in Section III, “Financial Statements by Fund.”

Fund Accounting: A governmental accounting system which is organized and operated on a fund basis.

Fund Balance: The cumulative difference of all revenues and all expenditures of the fund from the time the governmental entity was established. Fund balance is also considered to be the difference between fund assets and fund liabilities, and is sometimes referred to as “fund equity.”

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is Government Accounting Standards Board (GASB) pronouncements.

General Obligation Bonds: Bonds, the payment for which the full faith and credit of the issuing government are pledged.

FINANCIAL GLOSSARY (continued)

Governmental Funds: Group of funds utilized to account for revenues and expenditures in compliance with the legal requirements and constraints of current statutes for governmental agencies.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, such as sewer construction, pollution control, etc.

Home-Rule Unit: The principle or practice of self-government in the internal affairs of a dependent political unit. In Illinois, any municipality with a population of more than 25,000 is a home-rule unit unless it elects by referendum not to be a home-rule unit. Any other municipality may elect by referendum to become a home-rule unit.

Internal Control: Methods and procedures that are mainly concerned with the authorization of transactions, safeguarding of assets, and accuracy of the financial records.

Liabilities: Obligations incurred in past or current transactions requiring present or future settlement.

Limited Tax Bonds: A form of non-referendum bonding authority granted by Illinois Public Act 89-385 allowing the District to issue additional debt for projects initiated after October 1, 1991. Limited Tax Bonds can be issued to the extent that the total debt service requirements of any new debt, when combined with existing debt service, do not exceed the debt service extension base established by the Act.

Line Items: Expenditure classifications established to account for and budget for approved appropriations. Also referred to as Commitment Items.

Mid-Year Reviews: Twice during the fiscal year (in May and August), the current year budget is evaluated based on spending to date and current projections. The primary areas reviewed and analyzed are (1) current year budget versus previous year revenues and expenditures; (2) year-to-date expenditure and revenue status plus expenditure and revenue projections for the remainder of the year; and (3) data to support recommendations for budget transfers.

Modified Accrual Basis of Accounting: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities, and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due.

Multiplier: See Equalization.

Net Assets Appropriable: That resource balance left after subtracting Current Liabilities and Designated Fund Balances from Current Assets. Commonly referred to as carryover.

Net Present Value: A mathematical formula used to measure the expected return on investments by calculating how much money needs to be invested today to result in a certain sum at a future time.

Object Classification: A grouping of expenditures on the basis of goods or services purchased (e.g., personal services, materials and supplies, equipment, etc.), also referred to as Object of Expenditure.

Objectives: The annual organizational levels of achievement expected. A statement of purpose defined more specifically than a goal. (A goal can include several related objectives.) Objectives are listed in order of priority with their associated costs, including estimates of salaries, equipment, supplies, etc.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Ordinance: A bill, resolution, or order by means of which appropriations are given legal effect. It is the method by which the appropriation of the annual budget is enacted into law by the Board of Commissioners per authority of state statutes.

Other Postemployment Benefits (OPEB): Cost of retiree health insurance benefits recognized over the active service life of the employees rather than on a pay-as-you-go basis.

Performance: The measurable unit of types of work, related to District activities and, where meaningful, the costs of operation that are used to develop the costs for each unit of activity (e.g., dollars per one million gallons of sewage treated).

Personal Property Replacement Tax: Since July 1979, this income tax on corporations, partnerships, and invested capital of utilities replaces the personal property taxes previously levied.

Pollution Control Facilities: The State of Illinois directly assesses all pollution control facilities which have been certified by the Pollution Control Board. Pollution control facilities include any system, method, construction, device, or appliance appurtenant that is designed, constructed, installed, or operated for the primary purpose of eliminating, preventing, or reducing air and water pollution as defined in the Environmental Protection Act. This does not include any pollution control facility used for radioactive waste, nuclear generation of electrical energy, or for sewage disposal or treatment.

Programs: The essential activities performed by the District such as collection, treatment, flood and pollution control, etc., including specific and related sub-activities.

Property Tax Extension Limitation Laws: Illinois Public Act 89-0001 provides for limitations on real estate property tax levies. As applicable to the District, the 1994 tax levy, payable in 1995 is limited to a 5 percent increase from the 1993 levy. Future levies are limited to increases of the lesser of 5 percent or the percentage change in the national Consumer Price Index (CPI-U).

FINANCIAL GLOSSARY (continued)

Property Tax Rate: The amount of tax stated in terms of a unit of the tax base, expressed as dollars per \$100 of equalized assessed valuation.

Railroad Property: The State of Illinois directly assesses railroad property which includes all railroad operating property, tracks and right-of-way, all structures, equipment, and all property connected with or used in the operation of the railroad along with real estate held for expansion. Non-operating railroad property is assessed by the County Assessor.

Real Property: Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessment.

Refunding Bonds: Bonds issued to retire bonds already outstanding.

Reserve Claim Fund: Established for the payment of claims, awards, losses, judgments, or liabilities which might be imposed against the District, and for the emergency repair or replacement of damaged District property.

Resources: The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., including estimated revenues applying to the current fiscal year, and bonds authorized and unissued.

Retirement Fund: Established to account for annual pension costs and supported in part by property taxes which are levied in accordance with statutory requirements.

Revenue: Income generated by taxes, notes, bonds, investment income, land rental, user charge, sludge, and scrap sales, as well as federal and state grants.

Sinking Fund: See Bond Redemption & Interest Fund.

Special District: A governmental entity established by the State of Illinois for a specific purpose or purposes. The District was originally organized under an act of the General Assembly of the State of Illinois in 1889.

State Revolving Fund (SRF): Under the Water Quality Act Amendment of 1987, federal authorization created State Revolving Funds administered by State agencies which provide loans from these funds to municipal agencies for their wastewater construction programs. These loans carry interest rates which are below general rates available in the municipal bond market. Therefore, pollution control facilities receive subsidies which can provide the approximate equivalent of a 25 to 30 percent grant.

Tax Base: The aggregate value of the items being taxed. The base of the District's real property tax is the market value of all taxable real estate within the boundaries of the District. See assessed valuation.

Tax Cap: (Property Tax Extension Limitation Laws). Illinois Public Act 89-0001 provides for limitations on real estate property tax levies. As applicable to the District, the 1994 tax levy, payable in 1995 is limited to a 5 percent increase from the 1993 levy. Future levies are limited to increases of the lesser of 5 percent or the percentage change in the National Consumer Price Index (CPI-U).

Tax Levy: An amount of money raised through the collection of property taxes to finance each fund operation.

Tax Levy Ordinance: An ordinance through which taxes are levied. See ordinance.

Tax Rate: See Property Tax Rate.

Taxes: Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

User Charge System: In compliance with the 1977 Clean Water Act, the District is required to augment the ad valorem property tax system with a charge related to the actual use of waste treatment services. Users exceeding their ad valorem amount pay additional amounts for services received.

Working Cash Funds (Corporate, Construction, and Stormwater): Authorized by Illinois State Statutes to make temporary loans to the Corporate, Construction, and Stormwater Management Funds. Loans are repaid to the Working Cash Funds from the tax levies of the funds. The use of Working Cash Funds eliminates the need for the issuance of short-term financing.

GLOSSARY OF TECHNICAL TERMS

Biochemical Oxygen Demand (BOD): The quantity of oxygen used in the biochemical oxidation of organic matter in a specified time, at a specific temperature, and under specific conditions; the BOD analysis is a standard test used in assessing wastewater strength. See “Carbonaceous Biochemical Oxygen Demand.”

Biological Oxidation: The process whereby living organisms, in the presence of oxygen, convert the organic matter contained in wastewater into new cells and subsequently into more stable compounds.

Biosolids: The nutrient-rich organic materials resulting from the treatment of domestic sewage in a wastewater treatment facility. These organic materials are generated when solids (sewage sludge) generated during the treatment of domestic sewage are treated further to meet the 40 CFR (Code of Federal Regulations) Part 503 sewage sludge regulatory requirements for beneficial reuse.

Carbonaceous Biochemical Oxygen Demand (CBOD): The portion of BOD attributable to organic matter containing carbon; does not include nitrogenous oxygen demand.

Centrifuge: A mechanical device in which centrifugal force is used to separate solids from liquids and/or to separate liquids of different densities, e.g., a dewatering device.

Coarse and Fine Screens: A coarse screen is a bar screen with approximate 3” openings located at the point of incoming wastewater which is used to capture large objects and other debris; this device protects the sewage pumps. A fine screen is a bar screen with approximately 5/8” openings to collect and remove small debris via a traveling rake. The screening is conveyed to a scavenger disposal box.

Collection System: A system of underground conduits/sewers collecting wastewater from a source and conveying it to the treatment facility.

Combined Sewer: A sewer that transports wastewater and (in wet weather conditions) stormwater.

Design Capacity: The maximum rate of sewage flow which a treatment plant is capable of treating, on a long-term basis, to continuously attain required effluent quality.

Dewatering: Water removal or concentration of solids by filtration, centrifugation, or drying.

Digestion, Anaerobic: The biological decomposition of organic matter in the absence of oxygen, resulting in partial gasification, liquefaction, and mineralization. The digester gas is collected, compressed, and used to fuel the plant boilers.

Drying Bed: Large areas on which solids are placed for dewatering by gravity, drainage, and evaporation.

Effluent: The resulting product of the wastewater treatment process which is also used for tank cleaning, grass watering, and conveyor belt cleaning.

Exceptional Quality (EQ): Exceptional Quality refers to biosolids or composted biosolids that meet the Class A pathogen standard, lowest metal concentration limits, and vector attraction reduction requirement specified in 40 CFR Part 503. Biosolids meeting the EQ criteria can be beneficially used without any restrictions.

503 Regulations: The United States Environmental Protection Agency issued on February 19, 1993, comprehensive federal sewage sludge use and disposal regulations which are organized in five parts: general provisions, land application, surface disposal, pathogens and vector attraction reduction, and incineration. Parts addressing standards for land application, surface disposal, and incineration practices consist of sections covering applicability and special requirements, management practices, frequency of monitoring, recordkeeping, and reporting requirements.

Industrial User (IU): A person who conducts any industrial, manufacturing, agricultural, trade, or business process or who conducts the development, recovery, or processing of natural resources.

Industrial Waste: All solid, liquid, or gaseous waste resulting from an industrial user.

Infrastructure: Assets that are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples from our infrastructure holdings include: wastewater tankage, LASMA Drying sites, SEPA stations, the Deep Tunnel, and sewerage interceptors.

Interceptor: A larger sewer which “intercepts” the wastewater from smaller and/or local sewers.

Interceptor Inspection and Rehabilitation Program (IIRP): The inspection and repair of District sewers and interceptors.

Lagoon, Solids: An earthen basin which is used for the storage, continued stabilization, and dewatering of solids.

Lysimeter: A device used for collecting water from the pore spaces of soils and for determining the chemical composition of the water that percolates through a certain depth of soil.

Maintenance Management System (MMS): A District-wide computerized system to assist management in maintaining the District’s infrastructure.

National Pollutant Discharge Elimination System (NPDES): The permit and regulation system governing direct discharges into navigable waters administered by the IEPA and USEPA.

Odor Control Program: The systematic modifying or altering of certain processes to minimize obnoxious odors. Ferric chloride, ozonation (conversion of oxygen into ozone), and deodorants are some of the various methods used in combating odors.

GLOSSARY OF TECHNICAL TERMS (continued)

Phycoremediation: The process of using algae (macro-algae or micro-algae) for the removal of pollutants, like nutrients (nitrogen and phosphorus), from the wastewater and carbon dioxide (CO₂) from waste air.

Pretreatment (Industrial): Any method, construction, device, arrangement, or appliance installed for the purpose of treating, neutralizing, stabilizing, disinfecting, or disposing of sewage, industrial waste, or other wastes prior to entry into the District's sewerage system.

Pretreatment Program: The District's efforts to identify, monitor and control by enforcement, the discharge of industrial waste from industrial sources into the District's sewerage system, in conformance with federal regulations promulgated pursuant to the Clean Water Act.

Primary Treatment: The District uses a series of large screens to remove large debris from the wastewater which can clog the machinery. Heavy solids like sand and grit are then removed in the grit chamber. Any remaining heavy solids settle to the bottom of the primary settling tanks.

Reservoirs, Storm: Temporary storage areas for containing surface waters during extreme storm conditions.

Secondary Treatment Process: The wastewater flows to aeration tanks which have been seeded with bacteria. Filtered air is pumped through the liquid to provide oxygen for the bacteria. The bacteria consume organic materials in the wastewater, grow and multiply. The mixture of bacteria and water then flow into a secondary settling tank. The bacteria clump together and become heavy "flocs" which settle to the bottom of the tank and are removed. At this point, the water can be discharged to a nearby waterway after disinfection, with over 90 percent of its contaminants removed.

Set Point: The desired or target value for an essential variable of a system.

Sewage: Water-carried human wastes or a combination of water-carried wastes from residences, business buildings, institutions, and industrial establishments, together with such ground, surface, storm, or other waters as may be present.

Sewage and Waste Control Ordinance: An ordinance to provide for the abatement and prevention of pollution by regulating and controlling the quantity and quality of sewage and industrial waste admitted to or discharged into the sewerage systems, sewage treatment facilities, and waterways under the jurisdiction of the District. This ordinance was originally adopted by the District's Board of Commissioners in 1969 and continues to be amended as necessary.

Sewerage System: Sewers, intercepting sewers, pipes, or conduits, pumping stations, force mains, constructed drainage ditches, surface water intercepting ditches, and all other constructions, devices, and appliances used for collecting or conducting sewage, industrial waste, or other wastes to a point of treatment or ultimate disposal.

Sidestream Elevated Pool Aeration (SEPA): A process in which a portion of the flow of a body of water is pumped up approximately 15 feet; the water is then allowed to cascade downward over a series of weirs, thus increasing the dissolved oxygen content of the body of water.

Solids: The accumulated solids separated from wastewater during processing. The precipitate or product from chemical treatment, coagulation, or sedimentation of wastewater.

Solids Content: The weight of total solids in sludge per unit total weight of sludge, expressed in percent. Water content plus solids content equals 100 percent.

Solids Processing: A variety of settling or filtering operations (grit and scum dewatering, raw sludge concentration, sludge stabilization, dewatered stabilized sludge air drying, for example) used to collect solid material from wastewater or other liquids for subsequent utilization.

Spoil Pile: Excavated materials such as soil and rock that are piled for storage as the result of canal construction activities.

Struvite: A salt precipitate of magnesium, ammonium, and phosphate in wastewater treatment facilities which may build up to the level that cause operational blockages.

Suspended Solids: Solid material that either floats on the surface of, or contained in suspension in, wastewater or other liquids. This material is largely removed by settling or filtering processes at a treatment plant. (See Solids Processing, above.)

TARP (Deep Tunnel): The Tunnel and Reservoir Plan (TARP) improves water quality by capturing combined sewer overflows (CSOs), storing this polluted wastewater, and then pumping it to a treatment plant for processing.

Tertiary Treatment: The third stage of wastewater treatment which purifies the wastewater by removal of fine particles, nitrates, and phosphates with sand filtration. This process removes 99 percent of the impurities.

United States Environmental Protection Agency (USEPA): This federal agency is responsible for setting the guidelines and policies related to wastewater effluents and solids disposal. The Illinois EPA issues the District's National Pollutant Discharge Elimination System permit and other regulatory constraints.

Utilization: Solids used for daily landfill cover, final cover for landfill closure, and to reclaim severely disturbed soil such as strip-mining land.

Wastewater Treatment: Processes which involve physical removal of contaminants from the wastewater by use of coarse screens, fine screens, grit tanks and settling tanks (primary treatment); further treatment via aeration and clarification (secondary treatment); and in some cases, the physical or chemical separation and removal of impurities from secondary-treated effluent (tertiary treatment).

Wetlands: Areas which are inundated by surface or groundwater at a frequency which maintains saturation. The wetlands can be natural (marshes, bogs, swamps, for example) or manmade.

ACRONYMS

ACH	Automated Clearing House	IGA	Intergovernmental Agreement
BOD	Biochemical Oxygen Demand	IT	Information Technology
CALSMA	Calumet Solids Management Area	ITD	Information Technology Department
CAWS	Chicago Area Waterway System	JULIE	Joint Utility Location Information for Excavators, Inc.
CBOD	Carbonaceous Biochemical Oxygen Demand	kWh	kilowatt-hour
CCDOTH	Cook County Department of Transportation and Highways	KWRP	Kirie Water Reclamation Plant
CIBF	Capital Improvements Bond Fund	LASMA	Lawndale Avenue Solids Management Area
CIP	Capital Improvement Program	LSSS	Local Sewer Systems Section
CPI	Consumer Price Index	LWRP	Lemont Water Reclamation Plant
CSA	Calumet Service Area	mg/L	milligrams per liter
CSO	Combined Sewer Overflow	M&O	Maintenance & Operations
CUP	Chicago Underflow Plan	M&R	Monitoring & Research
CWRP	Calumet Water Reclamation Plant	MBE	Minority-owned Business Enterprise
DRSCW	DuPage River Salt Creek Workgroup	MGD	Millions of Gallons per Day
DWP	Detailed Watershed Plan	MOB	Main Office Building - 100 E. Erie St., Chicago, Illinois
EAV	Equalized Assessed Valuation	MOBA	Main Office Building McMillan Pavilion - 111 E. Erie St., Chicago, Illinois
EBPR	Enhanced Biological Phosphorus Removal	MOBC	Main Office Building Complex - MOB & MOBA
ESG	Environmental, Social, Governance/Leadership	MSPS	Mainstream Pumping Station
EQ	Exceptional Quality	MWRD	Metropolitan Water Reclamation District
EWRP	Egan Water Reclamation Plant	NAA	Net Assets Appropriate
FEMA	Federal Emergency Management Agency	NACWA	National Association of Clean Water Agencies
FTE	Full-Time Equivalent	NBPS	North Branch Pumping Station
GAAP	Generally Accepted Accounting Principles	NPDES	National Pollutant Discharge Elimination System
GASB	Government Accounting Standards Board	NSA	North Service Area
GFOA	Government Finance Officers Association	OM&R	Operations, Maintenance, & Replacement costs
GIS	Geographic Information System	OPEB	Other Postemployment Benefits
GPS	Global Positioning System	OUC	Office of Underground Coordination
HPWRP	Hanover Park Water Reclamation Plant	OWRP	O'Brien Water Reclamation Plant (formerly known as Northside Water Reclamation Plant)
HSOM	High Strength Organic Materials	P&MM	Procurement & Materials Management
HVAC	Heating, Ventilation, and Air Conditioning	PPRT	Personal Property Replacement Tax
IDOT	Illinois Department of Transportation	RAPS	Racine Avenue Pumping Station
IEPA	Illinois Environmental Protection Agency	RAS	Return Activated Sludge

ACRONYMS (continued)

RFP	Request for Proposal
RMIS	Risk Management Information System
SAP	SAP is a German computer software firm
SBE	Small Business Enterprise
SP	Strategic Plan
SEPA	Sidestream Elevated Pool Aeration stations
SIU	Significant Industrial User
SRF	State Revolving Fund loan program
SS	Suspended Solids
SSA	Stickney Service Area
SSMP	Small Streams Maintenance Program
SWRP	Stickney Water Reclamation Plant
TAM	Technical, Administrative, and Managerial
TARP	Tunnel and Reservoir Plan
TIF	Tax Increment Financing
USEPA	United States Environmental Protection Agency
VBE	Veteran-owned Business Enterprise
WBE	Women-owned Business Enterprise
WEFTEC	Water Environment Federation's Technical Exhibition and Conference
WMO	Watershed Management Ordinance
WRP	Water Reclamation Plant

NOTE PAGE



Metropolitan Water Reclamation District of Greater Chicago

Historical Information And Milestones

- 1837** Chicago was incorporated as a city. The city's primary source of drinking water is Lake Michigan. Due to poor drainage and discharges to Lake Michigan, water-borne diseases plagued the city throughout the 1800s.
- 1856** Sewers were constructed to collect the city's wastewater. These sewers emptied into the Chicago River, ultimately becoming a health hazard.
- 1885** A torrential rainstorm flushed pollution from the river into Lake Michigan prompting public concern for ways to safeguard the quality of the drinking water.
- 1886** A Drainage and Water Supply Commission was created to study the growing problem of contamination of the city's water supply.
- 1889** Illinois Legislature passed an act enabling the establishment of the Sanitary District of Chicago to keep sewage pollution out of Lake Michigan. Referendum passed creating the Sanitary District of Chicago.
- 1892** Ground was broken on the 28-mile Main Channel of the Sanitary and Ship Canal. The canal would reverse the flow of the Chicago River by linking it to the Des Plaines River, and thus prevent pollution of Lake Michigan by the river.
- 1900** Main Channel of the Sanitary and Ship Canal opened.
- 1907** Main Channel Extension including Lockport Powerhouse and Lock completed.
- 1910** North Shore Channel completed.
- 1919** District's Board of Commissioners passed an ordinance committing the District to the construction and operation of treatment plants.
- 1922** The 16-mile Calumet-Sag Channel became operational; Calumet Treatment Plant placed into operation.
- 1928** North Side Treatment Plant placed into operation.
- 1930** U.S. Supreme Court Decree issued reducing diversion of Lake Michigan in steps. Effective January 1, 1939, diversion reduced to 1,500 cubic feet per second; West Side Treatment Plant placed into operation.
- 1939** Southwest Treatment Plant placed into operation.
- 1949** West and Southwest Treatment Plants combined.
- 1955** District's name changed to the Metropolitan Sanitary District of Greater Chicago (MSDGC); the Chicago Sewage Disposal System named one of the Seven Wonders of Modern Engineering by the American Society of Civil Engineers (ASCE), recognizing the size of the system, including intercepting sewers, treatment plants, and waterways.
- 1956** Referendum, enabled by legislation, passed adding 412 square miles to the District.
- 1961** Lemont Treatment Plant placed into operation.
- 1963** Hanover Park Treatment Plant placed into operation.
- 1969** Board adopted the Sewage and Waste Control Ordinance, prohibiting any waste discharge into Lake Michigan.
- 1971** Fulton County "Prairie Plan" began whereby abandoned strip-mines were reclaimed into agriculturally productive land; won "Special Civil Engineering Achievement Award" in 1974 from the ASCE.
- 1972** District adopted the Tunnel and Reservoir Plan (TARP) as recommended by a committee of representatives from the state, city, county, and MSDGC. The plan provided for the collection, transportation, storage, and treatment of combined rainwater and sewage that in periods of heavy rain overflowed into waterways, underpasses, and basements.
- 1975** Construction began on the 31-mile Mainstream tunnel system; Egan Treatment Plant placed into operation.
- 1977** Construction began on the Calumet tunnel system.
- 1980** O'Hare Treatment Plant (later renamed Kirie Water Reclamation Plant) and Upper Des Plaines TARP tunnel system placed into operation.
- 1985** Mainstream tunnel system placed into operation, capable of storing one billion gallons of combined sewage and stormwater; TARP Mainstream System, Phase I, received award for "Outstanding Civil Engineering Achievement" from the ASCE.
- 1986** TARP received awards for "Outstanding Civil Engineering Achievement" and "Outstanding Civil Engineering Achievement of Past 100 Years in Illinois"; 9.2-mile Calumet tunnel system placed into operation.
- 1988** Water quality improvements recognized as causing increased real estate development along the waterway system; construction began on the Des Plaines TARP tunnel.
- 1989** District celebrated its 100th anniversary. As part of the Centennial Celebration, the District changed its name to the Metropolitan Water Reclamation District of Greater Chicago and dedicated the Centennial Fountain.
- 1990** Army Corps of Engineers and the District began construction of the O'Hare-CUP Reservoir, the first of three reservoirs in the TARP program.
- 1992-1994** District's five Sidestream Elevated Pool Aeration Stations (SEPA) completed along the Calumet River system. These stations add oxygen to the waterways to enhance the aquatic environment. The District received "Outstanding Civil Engineering Achievement" in 1994 by ASCE for these projects.
- 1998** O'Hare-CUP Reservoir placed into operation, capable of storing 350 million gallons of combined sewage and stormwater; North Branch tunnel placed into operation.
- 1999** Des Plaines tunnel placed into operation; construction began on the McCook Reservoir.
- 2000** District celebrated the 100th anniversary of the reversal of the Chicago River and completed a century of protecting Chicago's water environment; construction began on Thornton Transitional Reservoir.
- 2003** Construction began on the major capital improvement program for the Calumet, North Side, and Stickney Water Reclamation Plants.
- 2004** By an act of the Illinois Legislature, the District became responsible for stormwater management in Cook County.
- 2006** TARP Phase I 109-mile tunnel system completed; all four TARP tunnel systems in operation.
- 2007** District celebrated 100th anniversary of the Lockport Powerhouse and Dam.
- 2009** Construction of the Thornton Composite Reservoir began.
- 2010** District celebrated the 100th anniversary of the North Shore Channel.
- 2012** North Side Water Reclamation Plant renamed Terrence J. O'Brien Water Reclamation Plant.
- 2013** Board adopted the Watershed Management Ordinance, establishing uniform and minimum stormwater regulations throughout Cook County.
- 2014** District celebrated its 125th anniversary.
- 2015** Disinfection facility at the Calumet Water Reclamation Plant placed into operation. Thornton Composite Reservoir placed into operation.
- 2016** Phosphorus recovery facility placed into operation at the Stickney Water Reclamation Plant; implemented an ultraviolet disinfection process at the O'Brien Water Reclamation Plant; Board adopted the Resource Recovery Ordinance, which provides legal framework for resource recovery initiatives.
- 2017** Phase I of the McCook Reservoir completed.



Metropolitan Water Reclamation District of Greater Chicago

100 East Erie Street • Chicago, Illinois 60611-3154

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FRONT

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.

BACK

The MWRD uses a biological process to treat wastewater at its seven water reclamation plants. Microorganisms, such as this free-swimming ciliate, consume soluble and insoluble solids, helping to ensure that clean water is returned to the environment.



**Metropolitan Water
Reclamation District
of Greater Chicago**

2026 Budget

TENTATIVE BUDGET

THE 2026 EXECUTIVE DIRECTOR'S RECOMMENDATIONS (PREVIOUSLY PRINTED) AND AMENDMENTS HEREIN
NOVEMBER 20, 2025



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

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

For the Fiscal Year Beginning

January 01, 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

Tentative Budget

The 2026 Executive Director's Recommendations
(previously printed) and Amendments Herein

November 20, 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

Director of Human Resources

Darlene A. LoCascio

Director of Procurement & Materials Management

Steven J. Lux

Treasurer

Susan T. Morakalis

General Counsel

Catherine A. O'Connor

Director of Engineering

Edward W. Podczewinski

Director of Monitoring & Research

Shellie A. Riedle

Administrative Services Officer

Jacqueline Torres

Clerk/Director of Finance

For additional copies of this document, contact:

Irene Green, Budget Officer

100 East Erie Street, Chicago, IL 60611-3154

www.mwrd.org

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Metropolitan Water Reclamation District of Greater Chicago



The 2026 Tentative Budget for the Metropolitan Water Reclamation District of Greater Chicago consists of the Executive Director's Recommendations (previously published on October 21, 2025) and amendments approved by the Committee on Budget and Employment on November 6, 2025. This supplement to the Executive Director's Recommendations includes all of the Line Item Analysis schedules for each department with the recommendations of the Committee on Budget and Employment. A Position Analysis schedule is included only for departments where changes occurred due to actions taken at the November 6, 2025 Committee on Budget and Employment meeting. All changes are highlighted.

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Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

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Precious Brady-Davis
Yumeka Brown
Cameron Davis
Beth McElroy Kirkwood
Eira L. Corral Sepúlveda
Sharon Waller

November 20, 2025

The Honorable Kari K. Steele
And Members of the Board of Commissioners
O F F I C E

Honorable Ladies and Gentlemen:

The Metropolitan Water Reclamation District of Greater Chicago (District) 2026 Budget, as presented by the Executive Director and revised by the Committee on Budget and Employment, 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.

Committee Hearings

The Committee on Budget and Employment received the Executive Director's Recommendations on October 21, 2025. A hearing on these recommendations was conducted on November 6, 2025, when the Executive Director and his Executive Team presented initiatives included in the 2026 Budget. The Executive Director presented a financial summary of the 2026 Budget. The District has a stable Corporate Fund and a sustainable Capital Improvement Program.

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



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.

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.

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 \$827.5 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, 63.5 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 (mwrdd.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 (mwrdd.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 \$78.6 million from the 2025 Adjusted Budget and is attributed to a \$82.7 million increase in the Capital Improvement Program due to the timing of project awards scheduled for 2026 operational needs.



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.

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 \$	 1,773,164,500	 \$ 1,694,607,674	 \$ 78,556,826	 4.64%

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,

Patricia Theresa Flynn
Chairperson, Committee on Budget and Employment

Budget Amendments

Major Budget Amendments Impacting the 2026 Tentative Budget

The 2026 Executive Director's Recommended Budget was presented to the Board of Commissioners on October 21, 2025 according to the budget process detailed on pages 27 - 29 of the 2026 Executive Director's Recommendations.

The purpose of this section is to describe budgetary amendments between the Executive Director's Recommendations and the Tentative Budget. The total appropriation increased by \$0.7 million, or 0.04 percent, from the 2026 Executive Director's Recommendations of \$1.772 billion to \$1.773 billion due to a net increase in the Construction Fund.

The Corporate Fund, Retirement Fund, Reserve Claim Fund, Capital Improvements Bond Fund, Stormwater Management Fund, and Bond Redemption & Interest Fund are presented without modification from the 2026 Executive Director's Recommendations.

	Appropriations				
	2026 Executive Director's Recommendations	2026 Tentative Budget	Increase (Decrease)	Percent Change	
Corporate Fund	\$ 530,820,200	\$ 530,820,200	\$ —	— %	
Construction Fund	73,017,600	73,709,800	692,200	0.95 %	
Retirement Fund	100,776,000	100,776,000	—	— %	
Reserve Claim Fund	48,273,800	48,273,800	—	— %	
Capital Improvements Bond Fund	689,527,900	689,527,900	—	— %	
Stormwater Management Fund	82,036,500	82,036,500	—	— %	
Bond Redemption & Interest Fund	248,020,300	248,020,300	—	— %	
Total Budget	\$ 1,772,472,300	\$ 1,773,164,500	\$ 692,200	0.04 %	

Corporate Fund

The Corporate Fund is the District's general operating fund and includes appropriation requests for all the day-to-day operational costs anticipated for 2026. The total appropriation request for the Corporate Fund is \$530.8 million, unchanged from the 2026 Executive Director's Recommendations. The net-zero changes in appropriation are primarily due to revised cost estimates, new equipment purchases, and shifts in professional services funding between departments.

Construction Fund

The Construction Fund, which finances smaller construction projects on a pay-as-you-go basis, increased by \$692,200, or 0.95 percent, from the 2026 Executive Director's Recommendations of \$73.0 million to \$73.7 million. The change in appropriation is primarily due to a change in the project schedule for Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3 at the Kirie WRP (\$1.6 million), offset by the cancellation of the Fox River Water Reclamation District Operations and Maintenance Building Replacement (\$0.5 million), and a change in the project schedule for Underground Storage Tank Improvements at Various Locations (\$0.5 million).

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. The total appropriation request for the Stormwater Management Fund is \$82.0 million, unchanged from the 2026 Executive Director's Recommendations. The net-zero change in appropriation is primarily due to revised project schedules.

CHICAGO, November 20, 2025

REPORT OF COMMITTEE ON BUDGET AND EMPLOYMENT

Presented to the Board of Commissioners of the
Metropolitan Water Reclamation District of Greater Chicago

*To the Honorable, President and Members of the Board of
Commissioners of the Metropolitan Water Reclamation
District of Greater Chicago*

LADIES AND GENTLEMEN:

Your Chairperson of the Committee on Budget and Employment respectfully reports that she has under consideration the resources of the Metropolitan Water Reclamation District of Greater Chicago and its estimated receipts, together with the sum of money required to be appropriated to defray the necessary expenses and liabilities of the Metropolitan Water Reclamation District of Greater Chicago for the fiscal year beginning January 1, 2026 and ending December 31, 2026, as prepared and submitted by the Executive Director in the document entitled "2026 Budget - Executive Director's Recommendations - October 21, 2025," which document is incorporated by reference herein, made a part hereof and attached hereto.

Your Chairperson of the Committee on Budget and Employment has duly considered and reviewed the above budget estimates and revised and amended the same, in certain particulars, which estimates, as amended, were and are approved by your Chairperson of the Committee on Budget and Employment and are submitted herewith in final revised form, setting forth the details of the estimates of the resources, revenues and expenditures for the future consideration, review, adoption, and passage by the Board of Commissioners. Your Chairperson of the Committee on Budget and Employment further reports that in the consideration and revision of the estimated resources and departmental expenditures, it has received, considered, and transmits them herewith for the guidance of the Board of Commissioners and for public information. The budget estimates are prepared and made up of the following three parts:

- a. General Budget summary setting forth the aggregate figures of the budget in such manner as to show the balanced relations between the total proposed expenditures and the total anticipated revenues and other means of financing the budget for the fiscal year ending December 31, 2026, contrasted with the actual receipts and disbursement figures for the preceding year and the estimated figures for the current year. The budget of the Corporate Fund, Construction Fund, Capital Improvements Bond Fund, and Stormwater Management Fund has been planned and balanced with receipts on an actual cash basis and expenditures on an accrual basis pursuant to Statutes,
- b. The several estimates, statements and other detail, and the complete financial plan for the budget year, set forth as required in Section 5.3 of the Metropolitan Water Reclamation District Act (Chap. 70, Sec. 2605/5.3, Illinois Compiled Statutes),

- c. Complete draft of the Appropriation Ordinances and Tax Levy Ordinances required to give legal sanction to the appropriation when approved and adopted by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago.

Your Chairperson of the Committee on Budget and Employment further reports that she has prepared and herewith transmits a draft of Ordinances to be adopted and passed by the Board of Commissioners entitled:

"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";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Metropolitan Water Reclamation District Retirement Fund and Corporate Fund";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Construction Fund";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, to pay the interest on outstanding Bonds and to discharge the principal thereof";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Reserve Claim Fund";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Stormwater Management Fund”;

Your Chairperson of the Committee on Budget and Employment also recommends the passage of the following Orders:

Ordered: That the foregoing report and budget estimates as transmitted by the Chairperson of the Committee on Budget and Employment, and the following Ordinances submitted with said report, which have not been adopted be and the same are hereby received for the consideration, adoption and passage by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago:

“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”;

and

“An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Metropolitan Water Reclamation District Retirement Fund and Corporate Fund”;

and

“An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Construction Fund”;

and

“An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, to pay the interest on outstanding Bonds and to discharge the principal thereof”;

and

“An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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,

Approved as to Form and Legality:



General Counsel

for the purpose of providing revenues for the Reserve Claim Fund”;

and

“An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, 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, for the purpose of providing revenues for the Stormwater Management Fund”;

and it is further

Ordered: That upon the adoption and passage of the Appropriation Ordinance and the above mentioned Tax Levy Ordinances, the report of your Chairperson of the Committee on Budget and Employment, together with the complete budget and statements of the assets, the estimated resources and the revenues of the Metropolitan Water Reclamation District of Greater Chicago for the fiscal year 2026 and the Ordinances listed above which are required to give legal sanction to the appropriations when adopted and passed by the Board of Commissioners, the vote shall be entered in the Proceedings of the Board of Commissioners and the ordinances, report, budget and statements shall be printed in book form for easy reference and examination, and for controlling the expenditures by the Board of Commissioners during the fiscal year beginning January 1, 2026 and ending December 31, 2026;

and it is further

Ordered: That the report of your Chairperson of the Committee on Budget and Employment and the Appropriation Ordinances of the Metropolitan Water Reclamation District of Greater Chicago for the year 2026 and the Tax Levy Ordinances listed above which are required to give legal sanction to the appropriation when adopted and passed by the Board of Commissioners together with the summary of estimated revenues and estimated expenditures for the year beginning January 1, 2026 and ending December 31, 2026, shall be published once before January 20, 2026, in a newspaper having general circulation within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago;

and it is further

Ordered: That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby authorized and directed to carry out the aforementioned orders and to incur the necessary expenses thereof.

Respectfully submitted,



Chairperson,
Committee on Budget and Employment

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2026-2024 ALL FUNDS

APPROPRIATIONS	2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
FUND				
Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 523,694,700	\$ 497,258,600
Construction Fund	73,709,800	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
TOTAL	\$ 1,773,164,500	\$ 1,694,607,674	\$ 1,694,607,674	\$ 1,428,932,635
TAX LEVIES				
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,539,093
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	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
TOTAL	\$ 758,668,255	\$ 709,708,434	\$ 723,426,385	\$ 699,450,610
Abatement after the budget year ****	(9,826,963)	(9,873,875)	(10,058,776)	
Total (after planned abatement)	\$ 748,841,292	\$ 699,834,559	\$ 713,367,609	

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

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

*** Prior year obligations for the Capital Improvements Bond Fund are included in the Appropriation for Liabilities.

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

COMPARATIVE STATEMENT OF TAX RATES

2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

FUND		2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
	tax rate limit				
Corporate Fund	41¢	14.62 ¢	14.81 ¢	14.60 ¢	14.58 ¢
Construction Fund	10¢	0.32	0.33	0.33	0.34
Stormwater Management Fund	5¢	3.20	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 ¢
TOTAL		34.47 ¢	33.85 ¢	34.03 ¢	34.03 ¢

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

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

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

ACCOUNT SUMMARY COMPARISON

2026 - 2025 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2026-2025	
	2026	2025 Adjusted	Dollars	Percent
Board of Commissioners	\$ 6,250,200	\$ 6,037,800	\$ 212,400	3.5
General Administration	25,456,800	24,424,500	1,032,300	4.2
Monitoring & Research	37,111,700	35,349,900	1,761,800	5.0
Procurement & Materials Management	11,853,800	11,707,000	146,800	1.3
Human Resources	74,176,900	70,636,600	3,540,300	5.0
Information Technology	22,780,200	26,904,700	(4,124,500)	(15.3)
Law	9,088,900	8,865,000	223,900	2.5
Finance	4,444,100	4,526,100	(82,000)	(1.8)
Maintenance & Operations:				
General Division	18,266,700	16,954,800	1,311,900	7.7
North Service Area	61,653,400	60,661,500	991,900	1.6
Calumet Service Area	73,511,400	73,448,500	62,900	0.1
Stickney Service Area	148,234,300	143,633,800	4,600,500	3.2
TOTAL Maintenance & Operations	\$ 301,665,800	\$ 294,698,600	\$ 6,967,200	2.4
Engineering	37,991,800	40,544,500	(2,552,700)	(6.3)
TOTAL Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 7,125,500	1.4
Construction Fund	73,709,800	83,143,600	(9,433,800)	(11.3)
Capital Improvements Bond Fund	689,527,900	546,102,500	143,425,400	26.3
TOTAL Capital Budget	\$ 763,237,700	\$ 629,246,100	\$ 133,991,600	21.3
Stormwater Management Fund	82,036,500	134,723,100	(52,686,600)	(39.1)
Bond Redemption & Interest Fund	248,020,300	234,620,974	13,399,326	5.7
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)
GRAND TOTAL	<u>\$1,773,164,500</u>	<u>\$1,694,607,674</u>	<u>\$ 78,556,826</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
Board of Commissioners	37	37	35	—	—
General Administration	132	134	128	(2)	(1.5)
Monitoring & Research	285	289	282	(4)	(1.4)
Procurement & Materials Management	56	56	53	—	—
Human Resources	76	77	91	(1)	(1.3)
Information Technology	73	73	72	—	—
Law	37	38	38	(1)	(2.6)
Finance	27	27	27	—	—
Maintenance & Operations:					
General Division	102	101	100	1	1.0
North Service Area	243	243	240	—	—
Calumet Service Area	198	196	196	2	1.0
Stickney Service Area	383	382	380	1	0.3
TOTAL Maintenance & Operations	926	922	916	4	0.4
Engineering	206	197	190	9	4.6
TOTAL Corporate Fund	1,855	1,850	1,832	5	0.3
Construction Fund	—	—	—	—	—
Capital Improvements Bond Fund	—	—	—	—	—
TOTAL Capital Budget	—	—	—	—	—
Stormwater Management Fund	101	102	99	(1)	(1.0)
Bond Redemption & Interest Fund	—	—	—	—	—
Retirement Fund	—	—	—	—	—
Reserve Claim Fund	—	—	—	—	—
GRAND TOTAL	1,956	1,952	1,931	4	0.2

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

(In Thousands)

	FUND								
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL	
<u>2026 BUDGETED</u>									
Net Assets Appropriable (b)	\$ 131,623.0	\$ 36,233.3	\$ 56,081.8	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 579,595.5	
Net Assets Appropriated	\$ 72,188.5	\$ 36,233.3	\$ 56,081.8	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 520,161.0	
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	\$ 73,709.8	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,773,164.5	
<u>2025 ESTIMATED</u>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 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)	(27,051.5)	(113,005.1)	(118,736.0)	(234,621.0)	(17,000.0)	(1,181,333.6)	
Ending Net Assets Appropriable	\$ 131,623.0	\$ 254,053.5	\$ 56,081.8	\$ 1,039.4	\$ —	\$ —	\$ 40,976.9	\$ 483,774.6	
<u>2024 ACTUAL</u>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4	
Revenue	386,841.2	371,558.2	46,349.3	78,631.7	42,767.3	17,415.9	2,167.7	945,731.3	
Expenditures	(455,807.0)	(110,734.3)	(23,110.2)	(85,811.0)	(129,207.3)	(235,755.7)	(7,451.5)	(1,047,877.0)	
Ending Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ —	\$ —	\$ 48,369.9	\$ 729,395.6	
Adjusted NAA 1/1/2025	\$ 195,155.6		\$ 56,985.3	\$ 47,485.0					
Adjustment (a)	\$ (18,023.0)		\$ 105.0	\$ (3,887.5)					

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

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

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

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

ALL FUNDS

SUMMARY OF REVENUE AND EXPENDITURES

2026 BUDGETED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
REVENUE								
Net Assets Appropriable (a)	\$ 131,623.0	\$ 36,233.3	\$ 56,081.8	\$ 1,039.4	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 579,595.5
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	\$ 73,709.8	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,773,164.5
EXPENDITURES								
Board of Commissioners	\$ 6,250.2	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,250.2
General Administration	25,456.8	—	—	—	—	—	—	25,456.8
Monitoring & Research	37,111.7	—	—	—	—	—	—	37,111.7
Procurement & Materials Mgmt.	11,853.8	—	—	—	—	—	—	11,853.8
Human Resources	74,176.9	—	—	—	—	—	—	74,176.9
Information Technology	22,780.2	—	—	—	—	—	—	22,780.2
Law	9,088.9	—	—	—	—	—	—	9,088.9
Finance	4,444.1	—	—	—	—	—	—	4,444.1
Engineering	37,991.8	689,527.9	73,709.8	—	—	—	—	801,229.5
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	\$ 73,709.8	\$ 82,036.5	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,773,164.5

(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
REVENUE								
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	—	—
Miscellaneous	5,416.8	2,000.0	10.0	—	—	—	0.4	7,427.2
TOTAL REVENUE	\$ 613,420.2	\$ 443,176.3	\$ 83,133.3	\$ 114,044.5	\$ 118,736.0	\$ 234,621.0	\$ 57,976.9	\$ 1,665,108.2
EXPENDITURES								
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	27,051.5	—	—	—	—	250,246.1
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
TOTAL EXPENDITURES	\$ 481,797.2	\$ 189,122.8	\$ 27,051.5	\$ 113,005.1	\$ 118,736.0	\$ 234,621.0	\$ 17,000.0	\$ 1,181,333.6

* 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.

	ASSETS			
	2026		2025	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	\$ 58,238,200	\$ 58,238,200	\$ 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	\$ 65,431,751	\$ 65,431,751	\$ 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		\$ 56,081,782		\$ 57,695,600
Net Assets Appropriated		\$ 56,081,782		\$ 57,695,600
Estimated Revenue		17,628,018		25,448,000
Total Assets Appropriable		\$ 73,709,800		\$ 83,143,600
FUND EQUITY				
Undesignated	56,081,782		57,625,600	
Total Fund Equity	\$ 56,081,782		\$ 57,625,600	
Total Liabilities & Fund Equity	\$ 65,431,751		\$ 66,328,635	

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	\$ 226,098,100
601050	Compensation Plan Adjustments	—	—	3,623,400	2,110,200	2,829,900	1,940,400	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	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	3,352,100
601080	Salaries of Nonbudgeted Employees	29,172	5,000	106,800	23,300	104,400	74,700	74,700
601090	Employee Claims	9,814	100,000	100,000	56,600	100,000	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	1,504,200
601240	District Contribution for 401(a) Retirement Plan	—	—	1,200,000	—	1,200,000	2,365,500	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	52,431,000
601270	General Salary Adjustments	—	—	—	—	—	2,757,900	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	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	297,560,900
612010	Travel	80,996	118,500	117,800	41,800	96,800	155,400	155,400
612030	Meals and Lodging	260,676	266,900	267,400	164,000	237,500	360,700	360,700
612040	Postage, Freight, and Delivery Charges	58,081	102,100	102,100	51,300	93,100	73,800	73,800
612050	Compensation for Personally-Owned Automobiles	127,798	149,900	150,100	92,000	136,200	152,600	152,600
612080	Motor Vehicle Operating Services	57,921	59,200	59,700	47,500	51,900	73,400	73,400
612090	Reprographic Services	41,071	294,800	295,100	99,000	74,500	207,300	207,300
612150	Electrical Energy	62,827,839	54,854,000	54,854,000	29,885,600	54,081,600	49,799,400	49,799,400
612160	Natural Gas	1,609,331	3,015,800	3,015,800	1,207,700	2,721,300	2,885,300	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	1,574,500
612210	Communication Services	4,102,329	7,017,600	6,156,100	5,211,300	3,610,500	2,362,000	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	3,531,200
612250	Court Reporting Services	57,258	106,000	106,000	99,000	77,600	106,000	106,000
612260	Medical Services	457,857	606,900	606,900	560,000	570,000	574,600	574,600
612280	Subscriptions and Membership Dues	952,116	987,600	987,600	638,600	959,700	1,051,200	1,051,200
612290	Insurance Premiums	5,262,436	6,659,700	6,659,700	3,240,300	6,166,600	7,040,000	7,040,000
612330	Rental Charges	803,646	2,097,400	1,897,100	1,872,600	1,578,200	1,885,400	1,885,400
612340	Discount Lost	4,616	3,000	3,000	2,500	5,000	5,000	5,000
612360	Advertising	114,190	151,600	151,600	109,300	100,100	140,200	140,200
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,581,800	1,371,500	1,602,700	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	963,600
612400	Intergovernmental Agreements	76,407	80,000	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	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	2,019,200
612430	Payments for Professional Services	4,028,790	6,844,100	6,675,500	5,192,500	4,717,000	9,501,800	9,641,800
612490	Contractual Services, N.O.C.	1,483,344	1,952,900	1,905,400	1,699,500	1,529,800	2,649,400	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	26,947,500
612530	Farming Services	58,443	120,000	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	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	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	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	14,435,200
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	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	2,733,000
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	356,000	346,000	319,100	371,000	371,000
612780	Safety Repairs and Services	456,783	661,000	859,400	822,000	767,200	632,800	632,800
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,600	42,500	77,100	77,100
612800	Repairs to Office Furniture and Equipment	41,020	83,000	83,900	80,400	42,500	94,100	94,100
612810	Computer Equipment Maintenance	130,403	503,500	503,500	471,000	501,000	553,500	553,500
612820	Computer Software Maintenance	6,157,348	6,667,600	6,675,900	5,559,100	6,496,300	7,897,300	7,757,300
612840	Communications Equipment Maintenance (Includes Software)	814,569	1,025,800	1,025,800	958,200	1,555,500	869,900	869,900
612860	Repairs to Vehicle Equipment	660,971	425,100	785,100	759,600	666,000	580,000	580,000
612970	Repairs to Testing and Laboratory Equipment	443,629	457,500	449,200	433,700	450,400	488,000	509,500
612990	Repairs, N.O.C.	6,036	35,200	35,200	19,900	10,700	38,000	38,000
200	TOTAL CONTRACTUAL SERVICES	145,638,359	175,855,900	175,588,900	135,866,400	156,398,300	170,238,400	170,319,900
623030	Metals	206,622	278,600	283,600	201,100	287,300	247,600	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	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	2,115,600
623110	Hardware	128,671	129,100	144,100	138,000	134,800	140,000	140,000
623130	Buildings, Grounds, Paving Materials, and Supplies	440,040	519,300	589,300	501,800	486,500	547,900	547,900
623170	Fiber, Paper, and Insulation Materials	74,437	80,800	80,800	58,000	70,000	73,800	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	47,300
623250	Vehicle Parts and Supplies	168,624	286,600	319,600	299,500	254,500	282,700	282,700
623270	Mechanical Repair Parts	5,173,736	6,692,300	7,337,300	6,901,200	5,242,500	7,530,900	7,680,900
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	290,783	491,700	491,700	349,800	343,900	400,200	400,200
623530	Farming Supplies	12,725	19,000	19,000	13,700	14,100	19,000	19,000
623560	Processing Chemicals	23,391,548	33,713,700	32,951,500	27,712,500	27,585,000	32,817,100	32,257,100
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	1,359,800
623660	Cleaning Supplies	398,356	343,700	354,700	322,200	358,200	352,200	352,200
623680	Tools and Supplies	506,746	489,500	524,500	490,700	483,000	482,700	482,700
623700	Wearing Apparel	226,895	282,700	282,700	240,000	268,400	274,200	274,200
623720	Books, Maps, and Charts	20,682	24,000	24,000	13,100	19,400	28,500	28,500
623780	Safety and Medical Supplies	371,686	417,000	417,000	294,000	400,200	433,100	433,100
623800	Computer Software	120,039	269,300	382,300	319,200	278,100	425,000	425,000
623810	Computer Supplies	570,438	719,600	594,600	481,200	434,200	634,800	634,800
623820	Fuel	610,262	862,900	834,400	708,400	743,400	713,600	713,600
623840	Gases	149,977	127,000	136,500	133,800	179,000	140,100	140,100
623850	Communications Supplies	150,670	41,000	41,000	38,600	40,000	40,500	40,500
623860	Lubricants	361,031	430,400	430,400	388,900	438,400	424,400	424,400
623990	Materials and Supplies, N.O.C.	400,084	411,000	496,700	353,400	350,200	393,600	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	56,160,700
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	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	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	1,475,000
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	225,000
634820	Computer Software	—	—	89,000	—	—	43,000	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	645,000
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,500	253,600	763,900	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	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	5,944,500
667130	Taxes on Real Estate	710,653	782,000	782,000	690,700	690,800	834,200	834,200
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,700	690,800	834,200	834,200
TOTAL CORPORATE FUND		\$455,807,041	\$ 523,694,700	\$ 523,694,700	\$ 391,812,100	\$481,797,200	\$ 530,820,200	\$ 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.								

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	\$ 4,318,900
601050	Compensation Plan Adjustments	—	—	11,000	—	5,000	15,000	15,000
601060	Compensation for Paid Overtime	27,231	50,700	39,700	1,400	2,000	2,000	2,000
601070	Social Security and Medicare Contributions	80,676	115,800	115,800	73,100	102,100	118,800	118,800
601100	Tuition and Training Payments	8,775	27,100	27,100	15,200	18,000	18,300	18,300
601270	General Salary Adjustments	—	—	—	—	—	73,900	73,900
601300	Personal Services, N.O.C. (Not Otherwise Classified)	363,546	736,500	736,500	388,800	494,400	737,500	737,500
100	TOTAL PERSONAL SERVICES	4,227,041	5,098,000	5,098,000	3,384,300	4,569,100	5,284,400	5,284,400
612010	Travel	11,729	11,700	11,700	4,900	11,700	15,000	15,000
612030	Meals and Lodging	22,310	17,500	17,500	15,100	17,500	31,600	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	1,000
612080	Motor Vehicle Operating Services	—	500	500	—	300	500	500
612280	Subscriptions and Membership Dues	30,420	32,400	32,400	32,400	32,400	32,700	32,700
612430	Payments for Professional Services	485,143	861,000	861,000	773,200	519,800	869,300	869,300
612490	Contractual Services, N.O.C.	610	1,100	1,100	900	1,100	1,200	1,200
200	TOTAL CONTRACTUAL SERVICES	550,770	925,300	925,300	826,600	583,400	951,300	951,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,280	14,500	14,500	5,000	7,500	14,500	14,500
300	TOTAL MATERIALS AND SUPPLIES	3,280	14,500	14,500	5,000	7,500	14,500	14,500
TOTAL BOARD OF COMMISSIONERS		\$ 4,781,091	\$ 6,037,800	\$ 6,037,800	\$ 4,215,900	\$ 5,160,000	\$ 6,250,200	\$ 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.

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	\$ 15,006,900
601050	Compensation Plan Adjustments	—	—	288,300	202,900	214,800	107,200	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	1,026,100
601070	Social Security and Medicare Contributions	193,345	220,900	220,900	161,000	210,300	220,600	220,600
601080	Salaries of Nonbudgeted Employees	—	—	32,400	11,800	30,000	69,700	69,700
601100	Tuition and Training Payments	32,476	81,500	81,500	40,500	44,700	72,900	72,900
601270	General Salary Adjustments	—	—	—	—	—	192,600	192,600
100	TOTAL PERSONAL SERVICES	14,116,273	15,700,000	15,700,000	10,978,200	14,373,500	16,696,000	16,696,000
612010	Travel	9,873	18,500	18,500	7,300	10,600	19,100	19,100
612030	Meals and Lodging	24,798	26,500	26,500	21,400	21,700	27,400	27,400
612040	Postage, Freight, and Delivery Charges	50,348	86,400	86,400	36,400	80,600	60,000	60,000
612050	Compensation for Personally- Owned Automobiles	2,440	2,900	2,900	2,800	4,700	3,700	3,700
612080	Motor Vehicle Operating Services	57,177	56,000	56,000	46,200	49,300	69,000	69,000
612090	Reprographic Services	32,187	276,800	276,800	87,800	64,100	188,800	188,800
612150	Electrical Energy	401,357	345,000	345,000	207,500	386,100	405,000	405,000
612160	Natural Gas	25,692	35,000	35,000	19,700	38,400	45,000	45,000
612170	Water and Water Services	5,020	5,400	5,400	4,800	5,100	5,400	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	1,018,300
612330	Rental Charges	356,512	1,730,000	1,370,000	1,366,500	1,150,300	1,570,000	1,570,000
612360	Advertising	6,002	12,500	12,500	2,100	8,200	5,000	5,000
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,581,800	1,371,500	1,602,700	1,602,700
612390	Administration Building McMillan Pavilion Operation	792,847	869,800	936,800	936,500	806,400	963,600	963,600
612400	Intergovernmental Agreements	76,407	80,000	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	735,000
612490	Contractual Services, N.O.C.	157,541	280,300	280,300	234,800	190,900	279,400	279,400
612680	Repairs to Buildings	5,687	62,500	45,500	6,100	2,000	57,500	57,500
612800	Repairs to Office Furniture and Equipment	30,341	72,000	72,000	69,000	32,200	73,600	73,600
612820	Computer Software Maintenance	268,244	281,400	281,400	281,300	281,400	574,300	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	26,300
612860	Repairs to Vehicle Equipment	528,242	259,300	619,300	602,600	535,700	410,300	410,300
200	TOTAL CONTRACTUAL SERVICES	5,427,001	8,110,900	8,110,900	6,819,200	6,629,900	8,219,400	8,219,400
623070	Electrical Parts and Supplies	7,218	11,500	11,500	9,800	5,700	11,500	11,500
623090	Plumbing Accessories and Supplies	6,848	10,000	10,000	9,000	4,600	10,000	10,000
623110	Hardware	17,402	18,000	18,000	16,500	16,500	18,000	18,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	96,708	148,200	148,200	133,300	120,600	131,100	131,100
623660	Cleaning Supplies	939	2,500	2,500	1,000	1,000	2,500	2,500
623700	Wearing Apparel	19,187	48,500	48,500	38,600	38,900	48,500	48,500
623720	Books, Maps, and Charts	328	1,000	1,000	100	900	1,000	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	118,800
300	TOTAL MATERIALS AND SUPPLIES	325,967	388,600	474,300	386,300	306,300	341,400	341,400
634800	Office Furniture and Equipment	48,900	—	—	—	—	—	—
634810	Computer Equipment	—	200,000	114,300	—	—	200,000	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	200,000
TOTAL GENERAL ADMINISTRATION		\$ 20,012,841	\$ 24,424,500	\$ 24,424,500	\$ 18,197,300	\$ 21,309,700	\$ 25,456,800	\$ 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.

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	\$ 31,831,200
601050	Compensation Plan Adjustments	—	—	420,000	33,000	226,700	308,700	308,700
601060	Compensation for Paid Overtime	479,893	971,200	551,200	185,900	265,000	276,000	276,000
601070	Social Security and Medicare Contributions	399,945	462,100	462,100	324,600	432,800	465,800	465,800
601100	Tuition and Training Payments	72,808	68,000	68,000	45,500	64,700	130,700	130,700
601270	General Salary Adjustments	—	—	—	—	—	596,400	596,400
100	TOTAL PERSONAL SERVICES	29,407,954	33,025,200	33,025,200	22,195,700	29,583,400	33,608,800	33,608,800
612010	Travel	23,356	22,400	22,400	11,600	20,800	44,700	44,700
612030	Meals and Lodging	68,129	60,200	60,200	40,400	57,600	106,100	106,100
612040	Postage, Freight, and Delivery Charges	5,977	11,100	11,100	11,100	9,500	9,500	9,500
612050	Compensation for Personally-Owned Automobiles	24,709	29,100	28,600	17,800	34,400	27,100	27,100
612080	Motor Vehicle Operating Services	140	500	1,000	500	900	500	500
612330	Rental Charges	1,540	1,600	1,600	600	600	2,000	2,000
612410	Governmental Service Charges	19,000	19,400	19,400	19,000	19,400	19,000	19,000
612430	Payments for Professional Services	566,789	126,100	126,100	110,600	122,300	100,000	540,000
612490	Contractual Services, N.O.C.	537,469	569,300	522,300	463,700	476,200	724,700	724,700
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,600	42,500	77,100	77,100
612820	Computer Software Maintenance	22,894	23,700	32,000	31,000	23,400	32,700	32,700
612970	Repairs to Testing and Laboratory Equipment	438,244	449,000	440,700	425,500	442,800	477,700	499,200
200	TOTAL CONTRACTUAL SERVICES	1,765,010	1,354,900	1,307,900	1,169,400	1,250,400	1,621,100	2,082,600
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	41,679	40,600	40,600	37,600	38,300	60,400	60,400
623530	Farming Supplies	8,765	15,000	15,000	10,000	10,000	15,000	15,000
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	453,852	444,100	444,100	415,800	428,200	479,500	458,000
623700	Wearing Apparel	17,172	18,500	18,500	17,200	17,000	14,000	14,000
623720	Books, Maps, and Charts	2,171	1,500	1,500	900	1,000	1,000	1,000
623810	Computer Supplies	354	300	300	—	300	300	300
623820	Fuel	12,846	21,100	21,100	21,000	21,000	16,600	16,600
623990	Materials and Supplies, N.O.C.	92,438	64,900	64,900	61,900	63,700	66,100	66,100
300	TOTAL MATERIALS AND SUPPLIES	629,277	606,000	606,000	564,400	579,500	652,900	631,400

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	25,000
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,500	253,600	763,900	763,900
400	TOTAL MACHINERY AND EQUIPMENT	726,750	363,800	410,800	406,200	319,600	788,900	788,900
TOTAL MONITORING & RESEARCH		\$ 32,528,991	\$ 35,349,900	\$ 35,349,900	\$ 24,335,700	\$ 31,732,900	\$ 36,671,700	\$ 37,111,700

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.

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	\$ 6,434,300
601050	Compensation Plan Adjustments	—	—	78,900	10,700	78,000	22,800	22,800
601060	Compensation for Paid Overtime	159,577	124,100	45,200	1,300	39,000	9,800	9,800
601070	Social Security and Medicare Contributions	74,438	91,800	91,800	58,400	84,600	94,300	94,300
601100	Tuition and Training Payments	3,928	8,100	8,100	7,600	8,000	13,200	13,200
601270	General Salary Adjustments	—	—	—	—	—	82,500	82,500
100	TOTAL PERSONAL SERVICES	5,458,080	6,517,500	6,517,500	3,975,800	5,706,900	6,656,900	6,656,900
612010	Travel	—	1,200	1,200	—	1,200	1,000	1,000
612030	Meals and Lodging	—	1,000	1,000	—	1,000	1,200	1,200
612050	Compensation for Personally-Owned Automobiles	35	800	800	100	200	800	800
612080	Motor Vehicle Operating Services	—	200	200	—	100	200	200
612360	Advertising	101,924	129,100	129,100	101,500	84,900	127,200	127,200
612430	Payments for Professional Services	—	150,000	150,000	600	135,600	150,000	150,000
612680	Repairs to Buildings	9,782	17,600	17,600	17,600	16,100	22,600	22,600
612800	Repairs to Office Furniture and Equipment	307	1,600	1,600	1,600	400	1,200	1,200
612820	Computer Software Maintenance	62,689	180,800	180,800	63,200	158,800	155,300	155,300
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	—	400	400
612860	Repairs to Vehicle Equipment	17,121	15,000	15,000	15,000	13,100	17,500	17,500
200	TOTAL CONTRACTUAL SERVICES	191,858	497,700	497,700	199,600	411,400	477,400	477,400
623030	Metals	179,424	231,000	216,000	146,400	225,000	200,000	200,000
623070	Electrical Parts and Supplies	496,242	550,600	520,600	387,800	540,000	540,500	540,500
623090	Plumbing Accessories and Supplies	613,699	650,000	650,000	557,000	700,000	650,000	650,000
623110	Hardware	104,794	102,100	117,100	112,500	110,000	113,000	113,000
623130	Buildings, Grounds, Paving Materials, and Supplies	228,880	234,000	234,000	201,500	245,000	240,700	240,700
623170	Fiber, Paper, and Insulation Materials	69,034	73,800	73,800	52,000	65,000	66,800	66,800
623190	Paints, Solvents, and Related Materials	35,994	37,200	37,200	33,000	36,000	37,000	37,000
623250	Vehicle Parts and Supplies	27,702	31,200	41,200	33,500	31,000	39,300	39,300
623270	Mechanical Repair Parts	255,714	275,000	270,000	212,300	270,000	277,300	277,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,559	9,400	9,400	9,300	10,000	8,700	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	830,300
623660	Cleaning Supplies	391,897	334,500	344,500	315,200	350,000	343,000	343,000
623680	Tools and Supplies	141,666	111,200	146,200	146,100	150,000	124,500	124,500
623700	Wearing Apparel	187,449	211,200	211,200	181,800	210,000	207,700	207,700
623780	Safety and Medical Supplies	87,647	84,800	84,800	79,200	84,000	86,300	86,300
623810	Computer Supplies	16,508	16,000	16,000	15,900	15,500	16,000	16,000
623820	Fuel	276,761	350,000	321,500	217,600	325,000	325,000	325,000
623840	Gases	149,946	120,400	128,900	127,000	175,000	133,500	133,500
623850	Communications Supplies	15,092	21,000	21,000	18,600	20,000	20,500	20,500
623860	Lubricants	333,908	388,200	388,200	354,900	400,000	372,200	372,200
623990	Materials and Supplies, N.O.C.	28,873	32,000	32,000	20,900	31,000	17,200	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	4,649,500
634760	Material Handling and Farming Equipment	98,600	—	—	—	—	30,000	30,000
634990	Machinery and Equipment, N.O.C.	—	—	—	—	—	40,000	40,000
400	TOTAL MACHINERY AND EQUIPMENT	98,600	—	—	—	—	70,000	70,000
TOTAL PROCUREMENT & MATERIALS MANAGEMENT		\$ 10,102,034	\$ 11,707,000	\$ 11,707,000	\$ 8,024,200	\$ 10,960,800	\$ 11,853,800	\$ 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.

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	\$ 8,216,900
601050	Compensation Plan Adjustments	—	—	127,700	36,900	36,900	98,100	98,100
601060	Compensation for Paid Overtime	137,924	307,800	180,100	116,400	163,400	100,000	100,000
601070	Social Security and Medicare Contributions	121,441	158,200	158,200	103,200	134,400	156,900	156,900
601090	Employee Claims	9,814	100,000	100,000	56,600	100,000	100,000	100,000
601100	Tuition and Training Payments	324,467	826,400	826,400	402,600	653,000	733,300	733,300
601240	District Contribution for 401(a) Retirement Plan	—	—	1,200,000	—	1,200,000	2,365,500	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	52,431,000
601270	General Salary Adjustments	—	—	—	—	—	151,100	151,100
601300	Personal Services, N.O.C. (Not Otherwise Classified)	260,015	460,000	460,000	274,900	276,300	460,000	460,000
100	TOTAL PERSONAL SERVICES	55,697,586	61,621,300	61,621,300	46,852,600	63,633,700	64,812,800	64,812,800
612010	Travel	2,402	6,700	6,700	1,300	6,200	9,300	9,300
612030	Meals and Lodging	6,767	15,700	15,700	4,600	15,000	18,800	18,800
612050	Compensation for Personally-Owned Automobiles	60	1,400	1,400	—	900	900	900
612080	Motor Vehicle Operating Services	54	100	100	—	100	100	100
612250	Court Reporting Services	9,817	16,000	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	574,600
612280	Subscriptions and Membership Dues	—	200	200	100	200	200	200
612290	Insurance Premiums	5,262,436	6,659,700	6,659,700	3,240,300	6,166,600	7,040,000	7,040,000
612330	Rental Charges	4,580	16,500	23,300	20,300	19,500	12,500	12,500
612360	Advertising	6,263	10,000	10,000	5,700	7,000	8,000	8,000
612430	Payments for Professional Services	915,593	1,100,300	1,093,500	1,078,100	1,058,800	1,112,900	1,112,900
612490	Contractual Services, N.O.C.	16,033	61,700	61,700	36,600	60,600	58,600	58,600
612780	Safety Repairs and Services	144,007	164,100	164,100	154,700	142,000	185,000	185,000
200	TOTAL CONTRACTUAL SERVICES	6,825,869	8,659,300	8,659,300	5,117,700	8,062,900	9,036,900	9,036,900
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,097	62,100	62,100	13,100	19,700	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	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	12,000
300	TOTAL MATERIALS AND SUPPLIES	256,004	356,000	356,000	195,700	306,200	327,200	327,200
TOTAL HUMAN RESOURCES		\$ 62,779,459	\$ 70,636,600	\$ 70,636,600	\$ 52,166,000	\$ 72,002,800	\$ 74,176,900	\$ 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.								

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	\$ 10,316,500
601050	Compensation Plan Adjustments	—	—	89,600	10,500	73,900	77,900	77,900
601060	Compensation for Paid Overtime	53,494	261,200	171,600	34,100	48,600	50,000	50,000
601070	Social Security and Medicare Contributions	113,365	143,700	143,700	99,900	134,300	146,900	146,900
601100	Tuition and Training Payments	18,993	36,800	36,800	26,100	34,800	44,300	44,300
601270	General Salary Adjustments	—	—	—	—	—	206,000	206,000
100	TOTAL PERSONAL SERVICES	8,498,491	10,261,700	10,261,700	6,935,300	9,503,500	10,841,600	10,841,600
612010	Travel	1,505	3,000	2,300	1,500	1,700	2,500	2,500
612030	Meals and Lodging	3,533	3,000	3,500	1,500	2,800	3,000	3,000
612040	Postage, Freight, and Delivery Charges	655	1,500	1,500	1,500	800	1,500	1,500
612050	Compensation for Personally- Owned Automobiles	649	700	1,400	800	1,100	1,000	1,000
612210	Communication Services	4,099,929	7,014,000	6,152,500	5,211,300	3,610,500	2,362,000	2,362,000
612330	Rental Charges	186,129	165,500	168,400	168,300	165,500	168,400	168,400
612430	Payments for Professional Services	596,760	1,279,000	1,276,100	1,053,100	1,069,000	1,193,000	893,000
612490	Contractual Services, N.O.C.	9,250	10,000	9,500	—	8,700	10,000	10,000
612810	Computer Equipment Maintenance	130,403	503,500	503,500	471,000	501,000	553,500	553,500
612820	Computer Software Maintenance	5,781,804	6,171,100	6,171,100	5,173,100	6,022,200	6,374,400	6,234,400
612840	Communications Equipment Maintenance (Includes Software)	796,785	1,000,700	1,000,700	933,600	1,530,800	843,200	843,200
200	TOTAL CONTRACTUAL SERVICES	11,607,402	16,152,000	15,290,500	13,015,700	12,914,100	11,512,500	11,072,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	894	10,300	10,300	2,100	6,500	3,000	3,000
623800	Computer Software	78,103	125,800	250,800	230,600	217,000	245,500	245,500
623810	Computer Supplies	487,902	636,400	511,400	428,200	391,000	574,600	574,600
623850	Communications Supplies	115,588	—	—	—	—	—	—
300	TOTAL MATERIALS AND SUPPLIES	682,487	772,500	772,500	660,900	614,500	823,100	823,100
634810	Computer Equipment	161,665	245,000	156,000	156,000	156,000	25,000	25,000
634820	Computer Software	—	—	89,000	—	—	18,000	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	43,000
TOTAL INFORMATION TECHNOLOGY		\$ 21,082,668	\$ 27,766,200	\$ 26,904,700	\$ 21,094,900	\$ 23,485,900	\$ 23,220,200	\$ 22,780,200

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	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
270	Executive Division					
271	Executive Section					
EX17	Director of Information Technology	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 271	Executive Section	2	2	409,714	2	409,715
275	Project Management Office Section					
HP19	Project Management Office Manager	1	1		1	
HP18	Senior Project Manager	1	1		1	
HP16	Applications Administrator #2 (Project Manager)	1	1		1	
HP16	Project Manager	2	2		2	
HP14	Business Analyst	2	2		2	
TOTAL 275	Project Management Office Section	7	7	903,463	7	935,305
277	IT Security Unit					
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
280	Enterprise Infrastructure Division - MOB					
281	Enterprise Infrastructure Administration Section - MOB					
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	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
282	Network Management Unit - MOB					
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
283	Network Infrastructure Unit - MOB					
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
285	IT Service Desk Unit - MOB					
HP15	IT Support Coordinator	1	1		1	
HP12	Systems Support Specialist II #2 (IT Support Analyst I) (New Grade HP11)	1	1		—	
HP11	IT Support Analyst I	3	3		4	
TOTAL 285	IT Service Desk Unit - MOB	5	5	453,328	5	419,979
286	Endpoint Systems Management Unit - MOB (formerly Desktop Engineering Unit - MOB)					
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	A/V Administrator	—	—		2	
HP16	Desktop Engineer	1	1		—	
HP16	Desktop Engineer #2 (Systems Administrator) (New Grade HP16)	—	—		1	
HP14	A/V Analyst	—	—		1	
TOTAL 286	Endpoint Systems Management Unit - MOB (formerly Desktop Engineering Unit - MOB)	4	4	670,694	7	1,039,754

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
287	Audio Visual Services Unit - MOB					
HP16	A/V Administrator	2	2		—	
HP14	A/V Analyst	1	1		—	
TOTAL 287	Audio Visual Services Unit - MOB	3	3	399,309	—	—
288	IT Field Service Unit - MOB					
HP18	Senior Computer Systems Administrator #2 (IT Support Coordinator) (New Grade HP15)	1	1		1	
HP15	Computer Systems Coordinator #2 (IT Support Analyst II) (New Grade HP13)	1	1		1	
HP13	IT Support Analyst II	6	6		6	
TOTAL 288	IT Field Service Unit - MOB	8	8	876,991	8	894,132
289	IT Security & Governance Unit - MOB					
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
290	Enterprise Applications Division - MOB					
291	Enterprise Applications Administration Section - MOB					
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
292	Business Applications Unit - MOB					
HP18	Senior Applications Administrator	1	—		—	
HP17	Webmaster #1	1	—		—	
HP16	Applications Administrator	2	—		—	
HP14	Applications Analyst	1	—		—	
TOTAL 292	Business Applications Unit - MOB	5	—	—	—	—
293	ERP Support Unit - MOB					
HP18	Senior Applications Administrator	—	1		1	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Senior Systems Programmer #1	2	2		—	
HP17	Senior Systems Programmer #2 (Applications Administrator) (New Grade HP16)	—	—		2	
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
294	Enterprise GIS Support Unit - MOB					
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
295	Applications Development Unit - MOB					
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
296	Enterprise Database Support Unit - MOB					
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.						

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	\$ 6,633,400
601050	Compensation Plan Adjustments	—	—	50,000	—	—	50,000	50,000
601060	Compensation for Paid Overtime	2,547	105,200	55,200	100	200	1,000	1,000
601070	Social Security and Medicare Contributions	84,863	94,800	94,800	68,600	88,600	96,100	96,100
601100	Tuition and Training Payments	11,564	17,200	17,200	10,600	15,000	33,500	33,500
601270	General Salary Adjustments	—	—	—	—	—	132,600	132,600
100	TOTAL PERSONAL SERVICES	6,201,919	6,672,000	6,672,000	4,671,900	6,427,200	6,946,600	6,946,600
612010	Travel	493	5,700	5,700	100	5,100	6,200	6,200
612030	Meals and Lodging	10,652	12,800	12,800	3,200	11,000	13,300	13,300
612040	Postage, Freight, and Delivery Charges	435	1,300	1,300	1,100	1,200	1,300	1,300
612050	Compensation for Personally-Owned Automobiles	3,505	5,100	5,100	2,400	2,700	5,100	5,100
612090	Reprographic Services	1,204	7,000	7,000	—	2,000	7,000	7,000
612250	Court Reporting Services	15,977	37,000	37,000	30,000	15,000	37,000	37,000
612410	Governmental Service Charges	—	500	500	—	500	500	500
612430	Payments for Professional Services	441,435	1,151,400	1,151,400	821,700	353,100	1,037,300	1,037,300
612490	Contractual Services, N.O.C.	72,626	92,400	92,400	78,400	73,600	102,600	102,600
612520	Waste Material Disposal Charges	55,743	78,000	78,000	58,200	73,200	78,000	78,000
200	TOTAL CONTRACTUAL SERVICES	602,070	1,391,200	1,391,200	995,100	537,400	1,288,300	1,288,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	5,186	6,600	6,600	4,000	6,100	6,600	6,600
623720	Books, Maps, and Charts	11,582	13,000	13,000	11,000	11,200	13,000	13,000
623990	Materials and Supplies, N.O.C.	14	200	200	—	200	200	200
300	TOTAL MATERIALS AND SUPPLIES	16,783	19,800	19,800	15,000	17,500	19,800	19,800
667130	Taxes on Real Estate	710,653	782,000	782,000	690,700	690,800	834,200	834,200
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,700	690,800	834,200	834,200
TOTAL LAW		\$ 7,531,424	\$ 8,865,000	\$ 8,865,000	\$ 6,372,700	\$ 7,672,900	\$ 9,088,900	\$ 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.

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	\$ 3,815,000
601050	Compensation Plan Adjustments	—	—	2,000	700	4,500	15,000	15,000
601060	Compensation for Paid Overtime	7,674	33,100	31,100	1,100	5,000	5,000	5,000
601070	Social Security and Medicare Contributions	47,580	54,600	54,600	38,800	51,100	55,200	55,200
601100	Tuition and Training Payments	24,793	30,000	30,000	27,100	33,600	30,000	30,000
601270	General Salary Adjustments	—	—	—	—	—	76,400	76,400
100	TOTAL PERSONAL SERVICES	3,499,549	3,869,900	3,869,900	2,665,800	3,548,100	3,996,600	3,996,600
612010	Travel	3,492	6,500	6,500	1,800	4,200	6,500	6,500
612030	Meals and Lodging	11,202	15,500	15,500	3,900	9,100	14,000	14,000
612040	Postage, Freight, and Delivery Charges	92	500	500	—	100	500	500
612050	Compensation for Personally-Owned Automobiles	345	400	400	—	200	500	500
612090	Reprographic Services	2,460	2,500	2,800	2,700	2,800	3,000	3,000
612250	Court Reporting Services	31,464	53,000	53,000	53,000	46,600	53,000	53,000
612340	Discount Lost	4,616	3,000	3,000	2,500	5,000	5,000	5,000
612430	Payments for Professional Services	419,812	558,800	558,500	391,600	398,000	329,700	329,700
612490	Contractual Services, N.O.C.	760	2,500	2,500	800	1,400	2,500	2,500
612800	Repairs to Office Furniture and Equipment	5,513	500	500	—	—	6,400	6,400
200	TOTAL CONTRACTUAL SERVICES	479,756	643,200	643,200	456,300	467,400	421,100	421,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,641	12,000	12,000	2,800	6,300	25,400	25,400
623720	Books, Maps, and Charts	479	500	500	—	—	500	500
623990	Materials and Supplies, N.O.C.	90	500	500	100	200	500	500
300	TOTAL MATERIALS AND SUPPLIES	8,210	13,000	13,000	2,900	6,500	26,400	26,400
TOTAL FINANCE		\$ 3,987,515	\$ 4,526,100	\$ 4,526,100	\$ 3,125,000	\$ 4,022,000	\$ 4,444,100	\$ 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.

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	\$ 113,378,900
601050	Compensation Plan Adjustments	—	—	2,129,600	1,572,000	1,945,900	682,400	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	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	1,619,100
601080	Salaries of Nonbudgeted Employees	29,172	5,000	74,400	11,500	74,400	5,000	5,000
601100	Tuition and Training Payments	115,333	252,700	252,700	70,600	184,500	258,000	258,000
601270	General Salary Adjustments	—	—	—	—	—	724,900	724,900
100	TOTAL PERSONAL SERVICES	110,284,240	115,051,800	115,051,800	82,231,000	110,840,500	120,882,900	120,882,900
612010	Travel	12,696	24,200	24,200	8,200	19,400	31,200	31,200
612030	Meals and Lodging	79,632	83,800	83,800	57,200	73,500	109,400	109,400
612050	Compensation for Personally-Owned Automobiles	93,320	105,500	105,500	65,400	88,500	109,500	109,500
612080	Motor Vehicle Operating Services	511	1,600	1,600	800	1,100	2,100	2,100
612150	Electrical Energy	62,426,481	54,509,000	54,509,000	29,678,100	53,695,500	49,394,400	49,394,400
612160	Natural Gas	1,583,638	2,980,800	2,980,800	1,188,000	2,682,900	2,840,300	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	1,561,100
612240	Testing and Inspection Services	121,430	364,800	364,800	298,100	210,500	334,000	334,000
612330	Rental Charges	254,004	183,300	333,300	316,900	241,800	132,000	132,000
612410	Governmental Service Charges	5,218,810	5,042,500	5,042,700	3,601,200	4,802,700	4,824,900	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	2,019,200
612430	Payments for Professional Services	69,535	228,500	181,800	119,600	203,000	3,514,600	3,514,600
612490	Contractual Services, N.O.C.	687,106	931,100	931,100	880,800	712,800	1,200,900	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	26,869,500
612530	Farming Services	58,443	120,000	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	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	7,613,300
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	548,000	204,000	813,300	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	14,435,200
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	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	2,552,900
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	356,000	346,000	319,100	371,000	371,000
612780	Safety Repairs and Services	312,775	496,900	695,300	667,300	625,200	447,800	447,800

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	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
612820	Computer Software Maintenance	10,473	10,600	10,600	10,500	10,500	760,600	760,600
612860	Repairs to Vehicle Equipment	115,607	150,800	150,800	142,000	117,200	152,200	152,200
612990	Repairs, N.O.C.	5,886	30,200	30,200	15,200	9,400	28,000	28,000
200	TOTAL CONTRACTUAL SERVICES	115,088,207	125,650,700	125,650,700	94,539,100	115,885,300	126,799,400	126,859,400
623030	Metals	27,197	47,600	67,600	54,700	62,300	47,600	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	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	1,455,600
623110	Hardware	6,476	9,000	9,000	9,000	8,300	9,000	9,000
623130	Buildings, Grounds, Paving Materials, and Supplies	211,160	285,300	355,300	300,300	241,500	307,200	307,200
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	6,000	5,000	7,000	7,000
623190	Paints, Solvents, and Related Materials	8,945	12,300	12,300	9,800	11,100	10,300	10,300
623250	Vehicle Parts and Supplies	140,921	255,400	278,400	266,000	223,500	243,400	243,400
623270	Mechanical Repair Parts	4,918,022	6,417,300	7,067,300	6,688,900	4,972,500	7,253,600	7,403,600
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	74,371	132,500	132,500	96,100	80,900	75,500	75,500
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,100	4,000	4,000
623560	Processing Chemicals	23,391,548	33,713,700	32,951,500	27,712,500	27,585,000	32,817,100	32,257,100
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	71,360	76,500	76,500	50,900	73,500	71,500	71,500
623660	Cleaning Supplies	5,520	6,700	7,700	6,000	7,200	6,700	6,700
623680	Tools and Supplies	342,529	354,100	354,100	323,400	311,800	334,000	334,000
623700	Wearing Apparel	3,087	4,500	4,500	2,400	2,500	4,000	4,000
623780	Safety and Medical Supplies	50,825	51,300	51,300	36,900	45,700	51,300	51,300
623800	Computer Software	727	40,500	40,500	1,500	10,900	40,500	40,500
623810	Computer Supplies	45,790	41,900	41,900	28,900	19,200	43,900	43,900
623820	Fuel	320,656	491,800	491,800	469,800	397,400	372,000	372,000
623840	Gases	31	6,600	7,600	6,800	4,000	6,600	6,600
623850	Communications Supplies	19,990	20,000	20,000	20,000	20,000	20,000	20,000
623860	Lubricants	27,123	42,200	42,200	34,000	38,400	52,200	52,200
623990	Materials and Supplies, N.O.C.	109,219	157,500	157,500	80,400	114,100	163,800	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	49,080,900
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	45,000
634650	Equipment for Process Facilities	1,416,910	2,294,500	2,563,500	2,296,900	2,283,200	2,464,600	2,464,600

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
634760	Material Handling and Farming Equipment	1,654,646	1,638,400	1,387,100	1,379,300	1,293,600	1,095,000	1,445,000
634860	Vehicle Equipment	1,211,461	320,000	516,200	490,400	486,500	645,000	645,000
634990	Machinery and Equipment, N.O.C.	698,660	256,900	361,200	346,400	281,000	243,000	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	4,842,600
TOTAL MAINTENANCE & OPERATIONS		\$266,004,153	\$ 294,698,600	\$ 294,698,600	\$ 223,581,400	\$271,378,400	\$ 301,665,800	\$ 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.								

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
601010	Salaries of Regular Employees	\$ 11,993,355	\$ 12,889,600	\$ 12,889,600	\$ 8,688,700	\$ 11,720,800	\$ 13,323,600	\$ 13,323,600
601050	Compensation Plan Adjustments	—	—	238,900	30,000	147,400	122,800	122,800
601060	Compensation for Paid Overtime	329,219	573,400	334,500	197,300	330,000	298,800	298,800
601070	Social Security and Medicare Contributions	171,666	191,900	191,900	133,800	180,900	192,700	192,700
601100	Tuition and Training Payments	15,249	39,500	40,100	7,900	27,200	39,900	39,900
601270	General Salary Adjustments	—	—	—	—	—	190,000	190,000
100	TOTAL PERSONAL SERVICES	12,509,489	13,694,400	13,695,000	9,057,700	12,406,300	14,167,800	14,167,800
612010	Travel	3,798	4,500	5,100	200	4,900	5,700	5,700
612030	Meals and Lodging	13,506	8,300	10,300	5,500	9,000	14,700	14,700
612050	Compensation for Personally-Owned Automobiles	3,193	5,500	5,500	1,100	4,000	5,000	5,000
612080	Motor Vehicle Operating Services	260	300	300	200	200	300	300
612150	Electrical Energy	80,456	58,000	58,000	44,400	79,000	70,900	70,900
612160	Natural Gas	3,460	6,900	6,900	2,600	5,400	6,900	6,900
612170	Water and Water Services	15,137	32,200	32,200	13,800	19,000	26,800	26,800
612240	Testing and Inspection Services	4,755	7,000	7,000	7,000	6,000	7,000	7,000
612410	Governmental Service Charges	13,513	15,800	15,900	14,500	15,800	15,800	15,800
612420	Maintenance of Grounds and Pavements	133,468	172,000	172,000	161,000	147,000	177,800	177,800
612430	Payments for Professional Services	9,300	84,900	84,900	22,700	83,000	386,000	386,000
612490	Contractual Services, N.O.C.	90,590	96,600	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	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	1,765,000
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	548,000	204,000	813,300	813,300
612680	Repairs to Buildings	14,453	30,500	30,500	24,500	21,000	27,000	27,000
612780	Safety Repairs and Services	9,541	9,900	9,900	9,900	9,500	20,000	20,000
612860	Repairs to Vehicle Equipment	23,569	32,100	32,100	32,100	15,000	30,000	30,000
612990	Repairs, N.O.C.	1,904	4,200	4,200	2,000	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	3,478,800
623070	Electrical Parts and Supplies	45,338	101,500	101,500	49,200	64,000	96,500	96,500
623090	Plumbing Accessories and Supplies	7,832	4,000	4,000	3,800	4,000	29,000	29,000
623110	Hardware	979	1,000	1,000	1,000	1,400	1,000	1,000
623130	Buildings, Grounds, Paving Materials, and Supplies	8,873	14,900	14,900	7,400	10,000	9,000	9,000
623250	Vehicle Parts and Supplies	174	2,500	2,500	600	600	2,500	2,500

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
623270	Mechanical Repair Parts	57,784	121,000	121,000	106,100	25,000	171,000	171,000
623300	Manhole Materials	139,778	50,000	50,000	41,300	45,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,753	48,500	48,500	17,700	5,000	8,500	8,500
623560	Processing Chemicals	127,629	202,700	202,700	202,700	130,700	192,700	192,700
623680	Tools and Supplies	20,008	17,000	17,000	14,400	12,000	12,000	12,000
623700	Wearing Apparel	3,087	3,500	3,500	2,400	2,500	3,000	3,000
623780	Safety and Medical Supplies	23,394	15,000	15,700	15,700	17,000	15,000	15,000
623800	Computer Software	—	2,000	2,000	—	1,000	2,000	2,000
623810	Computer Supplies	1,893	7,900	7,900	4,500	7,000	7,900	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	620,100
TOTAL GENERAL DIVISION		\$ 14,837,861	\$ 16,951,100	\$ 17,126,500	\$ 11,985,600	\$ 14,790,100	\$ 18,266,700	\$ 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.

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
601010	Salaries of Regular Employees	\$ 27,080,315	\$ 27,931,400	\$ 27,931,400	\$ 20,183,400	\$ 27,589,500	\$ 29,534,600	\$ 29,534,600
601050	Compensation Plan Adjustments	—	—	380,100	358,500	359,000	189,300	189,300
601060	Compensation for Paid Overtime	1,377,348	1,376,100	1,020,000	748,700	996,700	974,700	974,700
601070	Social Security and Medicare Contributions	396,250	416,000	416,000	318,900	408,500	420,500	420,500
601100	Tuition and Training Payments	69,967	67,100	67,100	29,400	51,100	69,900	69,900
601270	General Salary Adjustments	—	—	—	—	—	218,300	218,300
100	TOTAL PERSONAL SERVICES	28,923,880	29,790,600	29,814,600	21,638,900	29,404,800	31,407,300	31,407,300
612010	Travel	5,136	6,000	6,000	3,600	5,000	12,500	12,500
612030	Meals and Lodging	30,809	28,900	28,900	22,100	25,000	38,400	38,400
612050	Compensation for Personally-Owned Automobiles	26,021	22,000	22,000	12,600	20,900	26,500	26,500
612080	Motor Vehicle Operating Services	144	500	700	500	700	1,000	1,000
612150	Electrical Energy	12,182,145	11,670,200	11,670,200	6,314,900	11,606,200	10,666,500	10,666,500
612160	Natural Gas	650,604	887,900	887,900	485,500	885,500	950,800	950,800
612170	Water and Water Services	104,291	81,300	81,300	52,400	81,300	94,000	94,000
612240	Testing and Inspection Services	42,957	60,600	60,600	41,600	39,500	55,200	55,200
612330	Rental Charges	5,969	10,600	10,600	10,000	6,600	20,600	20,600
612410	Governmental Service Charges	5,016,942	4,836,500	4,836,400	3,417,400	4,598,900	4,618,700	4,618,700
612420	Maintenance of Grounds and Pavements	68,730	198,900	213,900	211,800	175,500	275,900	275,900
612490	Contractual Services, N.O.C.	3,945	20,000	20,000	19,200	12,500	28,000	28,000
612520	Waste Material Disposal Charges	642,621	885,500	885,500	885,200	805,800	952,900	952,900
612530	Farming Services	58,443	120,000	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	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	3,698,800
612680	Repairs to Buildings	504,347	604,500	634,500	632,900	507,000	662,000	662,000
612760	Repairs to Material Handling and Farming Equipment	10,428	15,500	15,500	5,500	14,100	30,500	30,500
612780	Safety Repairs and Services	73,903	131,000	195,100	179,800	177,700	109,100	109,100
612860	Repairs to Vehicle Equipment	13,692	20,000	20,000	15,000	18,800	19,200	19,200
200	TOTAL CONTRACTUAL SERVICES	23,223,701	24,938,700	25,389,200	18,094,000	23,759,800	23,782,200	23,782,200
623030	Metals	8,991	10,000	10,000	9,400	9,200	10,000	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	2,091,500
623090	Plumbing Accessories and Supplies	280,467	373,800	373,800	309,200	330,200	306,000	306,000
623130	Buildings, Grounds, Paving Materials, and Supplies	90,032	82,900	132,900	117,600	68,400	86,000	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	2,300
623250	Vehicle Parts and Supplies	17,547	26,000	22,600	20,800	17,900	26,000	26,000
623270	Mechanical Repair Parts	1,346,260	1,348,600	1,598,600	1,537,500	1,314,800	1,839,900	1,839,900
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	29,099	33,000	33,000	32,500	31,000	38,000	38,000
623560	Processing Chemicals	755,381	1,090,000	1,090,000	1,061,500	816,300	1,383,000	1,383,000
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	59,139	44,000	44,000	40,400	42,400	39,000	39,000
623660	Cleaning Supplies	1,815	2,000	1,900	1,400	1,900	2,000	2,000
623680	Tools and Supplies	96,709	100,000	100,000	89,000	94,300	102,000	102,000
623780	Safety and Medical Supplies	17,950	18,500	18,500	17,700	15,600	18,500	18,500
623800	Computer Software	46	6,000	6,000	1,500	4,000	6,000	6,000
623810	Computer Supplies	17,519	17,000	17,000	13,700	5,200	14,000	14,000
623820	Fuel	28,339	20,800	20,800	19,000	17,400	26,000	26,000
623850	Communications Supplies	19,990	20,000	20,000	20,000	20,000	20,000	20,000
623860	Lubricants	1,583	5,000	5,000	3,800	3,600	5,000	5,000
623990	Materials and Supplies, N.O.C.	10,981	13,700	13,700	11,800	13,700	23,700	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	6,038,900
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	40,600	45,000	45,000
634650	Equipment for Process Facilities	444,525	330,000	330,000	318,400	327,700	215,000	215,000
634760	Material Handling and Farming Equipment	113,369	308,400	406,300	398,500	311,300	15,000	15,000
634860	Vehicle Equipment	452,807	150,000	150,100	150,000	150,100	150,000	150,000
400	TOTAL MACHINERY AND EQUIPMENT	1,055,559	833,400	931,400	900,700	829,700	425,000	425,000
TOTAL NORTH SERVICE AREA		\$ 57,586,163	\$ 60,658,600	\$ 61,527,600	\$ 45,772,000	\$ 58,540,900	\$ 61,653,400	\$ 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.

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	\$ 23,517,600
601050	Compensation Plan Adjustments	—	—	420,700	394,600	439,500	161,000	161,000
601060	Compensation for Paid Overtime	1,195,621	1,274,700	830,000	654,400	821,500	820,000	820,000
601070	Social Security and Medicare Contributions	313,489	334,800	334,800	248,100	323,000	335,300	335,300
601080	Salaries of Nonbudgeted Employees	—	—	41,400	9,200	41,400	—	—
601100	Tuition and Training Payments	5,246	29,000	28,400	5,600	16,200	71,500	71,500
601270	General Salary Adjustments	—	—	—	—	—	118,000	118,000
100	TOTAL PERSONAL SERVICES	22,821,821	23,933,700	23,881,100	16,867,100	22,165,300	25,023,400	25,023,400
612010	Travel	—	3,600	3,000	500	900	3,600	3,600
612030	Meals and Lodging	7,524	10,000	8,000	7,200	8,000	10,900	10,900
612050	Compensation for Personally-Owned Automobiles	39,426	48,000	48,000	34,400	43,600	48,000	48,000
612080	Motor Vehicle Operating Services	87	500	300	—	—	500	500
612150	Electrical Energy	15,531,185	12,849,100	12,849,100	6,857,600	12,342,900	12,224,000	12,224,000
612160	Natural Gas	437,361	751,300	751,300	296,000	689,600	751,300	751,300
612170	Water and Water Services	349,169	348,800	348,800	168,300	320,000	348,800	348,800
612240	Testing and Inspection Services	37,498	86,600	86,600	53,600	42,000	60,000	60,000
612330	Rental Charges	3,696	11,000	11,000	6,000	10,200	11,000	11,000
612410	Governmental Service Charges	95,975	100,000	100,000	96,200	97,600	100,000	100,000
612420	Maintenance of Grounds and Pavements	116,100	442,500	427,500	242,300	335,000	260,500	320,500
612490	Contractual Services, N.O.C.	13,812	22,400	22,400	18,600	13,700	18,900	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	7,911,200
612600	Repairs to Collection Facilities	92,178	798,900	687,900	577,300	574,700	442,000	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	5,311,900
612680	Repairs to Buildings	267,817	885,800	855,800	765,600	614,100	790,400	790,400
612760	Repairs to Material Handling and Farming Equipment	93,683	100,000	100,000	100,000	94,600	100,000	100,000
612780	Safety Repairs and Services	30,035	62,000	44,600	44,500	46,400	36,800	36,800
612820	Computer Software Maintenance	3,491	3,600	3,600	3,500	3,500	3,600	3,600
612860	Repairs to Vehicle Equipment	59,051	53,500	53,500	53,500	53,400	75,900	75,900
612990	Repairs, N.O.C.	684	2,000	2,000	1,100	1,400	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	26,100,370	27,832,900	27,286,700	19,773,100	26,007,600	28,511,300	28,571,300

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	12,600
623070	Electrical Parts and Supplies	1,039,105	1,265,600	1,265,600	987,200	1,061,600	1,050,800	1,050,800
623090	Plumbing Accessories and Supplies	332,892	455,100	455,100	353,900	435,400	383,100	383,100
623130	Buildings, Grounds, Paving Materials, and Supplies	53,245	100,700	100,700	70,600	83,100	90,700	90,700
623190	Paints, Solvents, and Related Materials	5,094	5,000	5,000	3,500	4,500	3,000	3,000
623250	Vehicle Parts and Supplies	41,623	75,000	101,400	100,400	75,000	85,000	85,000
623270	Mechanical Repair Parts	1,080,119	1,715,400	1,815,400	1,770,800	1,372,700	1,695,500	1,845,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	27,959	37,000	37,000	31,900	33,000	15,000	15,000
623560	Processing Chemicals	9,166,608	15,519,900	14,777,700	12,330,700	12,399,500	13,913,600	13,353,600
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	10,377	28,500	28,500	7,400	28,000	28,500	28,500
623660	Cleaning Supplies	865	1,000	2,100	1,400	1,600	1,000	1,000
623680	Tools and Supplies	103,157	100,000	100,000	94,300	88,500	73,000	73,000
623780	Safety and Medical Supplies	9,228	15,800	15,100	1,700	11,200	15,800	15,800
623800	Computer Software	682	1,000	1,000	—	900	1,000	1,000
623810	Computer Supplies	2,912	—	—	—	—	5,000	5,000
623820	Fuel	67,490	115,000	115,000	95,000	75,000	115,000	115,000
623860	Lubricants	9,975	2,000	11,300	8,100	10,800	12,000	12,000
623990	Materials and Supplies, N.O.C.	40,083	49,200	49,200	23,600	47,200	49,500	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	17,140,100
634650	Equipment for Process Facilities	740,183	1,129,500	1,500,300	1,374,300	1,427,200	1,388,600	1,388,600
634760	Material Handling and Farming Equipment	961,574	790,000	468,800	468,800	468,800	820,000	1,170,000
634860	Vehicle Equipment	252,211	120,000	366,100	340,400	336,400	120,000	120,000
634990	Machinery and Equipment, N.O.C.	612,377	145,400	64,900	61,200	64,900	98,000	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	2,776,600
TOTAL CALUMET SERVICE AREA		\$ 63,487,765	\$ 73,450,300	\$ 72,460,600	\$ 54,777,400	\$ 66,209,800	\$ 73,511,400	\$ 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.

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	\$ 47,003,100
601050	Compensation Plan Adjustments	—	—	1,089,900	788,900	1,000,000	209,300	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	2,121,100
601070	Social Security and Medicare Contributions	633,826	664,200	664,200	511,400	650,100	670,600	670,600
601080	Salaries of Nonbudgeted Employees	29,172	5,000	33,000	2,300	33,000	5,000	5,000
601100	Tuition and Training Payments	24,870	117,100	117,100	27,700	90,000	76,700	76,700
601270	General Salary Adjustments	—	—	—	—	—	198,600	198,600
100	TOTAL PERSONAL SERVICES	46,029,049	47,633,100	47,661,100	34,667,300	46,864,100	50,284,400	50,284,400
612010	Travel	3,762	10,100	10,100	3,900	8,600	9,400	9,400
612030	Meals and Lodging	27,793	36,600	36,600	22,400	31,500	45,400	45,400
612050	Compensation for Personally-Owned Automobiles	24,680	30,000	30,000	17,300	20,000	30,000	30,000
612080	Motor Vehicle Operating Services	20	300	300	100	200	300	300
612150	Electrical Energy	34,632,695	29,931,700	29,931,700	16,461,200	29,667,400	26,433,000	26,433,000
612160	Natural Gas	492,212	1,334,700	1,334,700	403,900	1,102,400	1,131,300	1,131,300
612170	Water and Water Services	718,597	1,498,400	1,498,400	852,800	1,200,000	1,091,500	1,091,500
612240	Testing and Inspection Services	36,220	210,600	210,600	195,900	123,000	211,800	211,800
612330	Rental Charges	244,339	161,700	311,700	300,900	225,000	100,400	100,400
612410	Governmental Service Charges	92,380	90,200	90,400	73,100	90,400	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	1,245,000
612430	Payments for Professional Services	60,235	143,600	96,900	96,900	120,000	3,128,600	3,128,600
612490	Contractual Services, N.O.C.	578,759	792,100	792,100	746,400	590,000	1,057,400	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	17,997,400
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	5,900,000	3,800,000	5,200,000	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	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	5,424,500
612670	Repairs to Railroads	84,759	691,000	691,000	689,700	600,000	1,422,000	1,422,000
612680	Repairs to Buildings	491,841	1,139,000	1,052,300	796,600	449,000	1,073,500	1,073,500
612760	Repairs to Material Handling and Farming Equipment	239,210	240,500	240,500	240,500	210,400	240,500	240,500
612780	Safety Repairs and Services	199,296	294,000	445,700	433,100	391,600	281,900	281,900
612820	Computer Software Maintenance	6,982	7,000	7,000	7,000	7,000	757,000	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	27,100
612990	Repairs, N.O.C.	3,298	24,000	24,000	12,100	6,000	24,000	24,000
200	TOTAL CONTRACTUAL SERVICES	63,876,285	70,216,400	70,138,500	54,213,800	64,062,500	71,027,100	71,027,100
623030	Metals	10,388	25,000	45,000	33,300	41,500	25,000	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	2,785,300
623090	Plumbing Accessories and Supplies	612,153	642,500	492,500	421,200	550,000	737,500	737,500
623110	Hardware	5,496	8,000	8,000	8,000	6,900	8,000	8,000
623130	Buildings, Grounds, Paving Materials, and Supplies	59,010	86,800	106,800	104,700	80,000	121,500	121,500
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	6,000	5,000	7,000	7,000
623190	Paints, Solvents, and Related Materials	1,962	5,000	5,000	4,500	4,500	5,000	5,000
623250	Vehicle Parts and Supplies	81,577	151,900	151,900	144,200	130,000	129,900	129,900
623270	Mechanical Repair Parts	2,433,860	3,232,300	3,532,300	3,274,500	2,260,000	3,547,200	3,547,200
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	13,560	14,000	14,000	14,000	11,900	14,000	14,000
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,100	4,000	4,000
623560	Processing Chemicals	13,341,929	16,901,100	16,881,100	14,117,600	14,238,500	17,327,800	17,327,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,844	4,000	4,000	3,100	3,100	4,000	4,000
623660	Cleaning Supplies	2,840	3,700	3,700	3,200	3,700	3,700	3,700
623680	Tools and Supplies	122,656	137,100	137,100	125,700	117,000	147,000	147,000
623700	Wearing Apparel	—	1,000	1,000	—	—	1,000	1,000
623780	Safety and Medical Supplies	253	2,000	2,000	1,800	1,900	2,000	2,000
623800	Computer Software	—	31,500	31,500	—	5,000	31,500	31,500
623810	Computer Supplies	23,466	17,000	17,000	10,700	7,000	17,000	17,000
623820	Fuel	224,826	356,000	356,000	355,800	305,000	231,000	231,000
623840	Gases	31	6,600	7,600	6,800	4,000	6,600	6,600
623860	Lubricants	15,565	35,200	25,900	22,100	24,000	35,200	35,200
623990	Materials and Supplies, N.O.C.	58,156	92,100	91,600	42,100	50,000	90,600	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	25,281,800
634650	Equipment for Process Facilities	232,202	835,000	733,200	604,200	528,300	861,000	861,000
634760	Material Handling and Farming Equipment	579,703	540,000	512,000	512,000	513,500	260,000	260,000
634860	Vehicle Equipment	506,442	50,000	—	—	—	375,000	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	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	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	\$ 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.

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	\$ 26,146,100
601050	Compensation Plan Adjustments	—	—	426,300	243,500	244,200	563,300	563,300
601060	Compensation for Paid Overtime	433,052	728,500	302,200	33,100	47,600	55,000	55,000
601070	Social Security and Medicare Contributions	323,171	382,700	382,700	257,100	351,900	378,400	378,400
601100	Tuition and Training Payments	58,217	181,200	181,200	62,600	174,000	170,000	170,000
601270	General Salary Adjustments	—	—	—	—	—	521,500	521,500
100	TOTAL PERSONAL SERVICES	23,781,906	27,002,600	27,002,600	17,579,200	24,274,900	27,834,300	27,834,300
612010	Travel	15,450	18,600	18,600	5,100	15,900	19,900	19,900
612030	Meals and Lodging	33,652	30,900	30,900	16,700	28,300	35,900	35,900
612040	Postage, Freight, and Delivery Charges	574	1,200	1,200	1,200	800	1,000	1,000
612050	Compensation for Personally-Owned Automobiles	2,178	3,000	3,000	2,600	3,000	3,000	3,000
612080	Motor Vehicle Operating Services	40	300	300	—	100	1,000	1,000
612090	Reprographic Services	5,221	8,500	8,500	8,500	5,600	8,500	8,500
612170	Water and Water Services	5,573	6,000	6,000	6,000	5,400	8,000	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	3,197,200
612330	Rental Charges	882	500	500	—	500	500	500
612430	Payments for Professional Services	106,226	345,000	283,100	250,100	298,500	460,000	460,000
612490	Contractual Services, N.O.C.	1,950	4,500	4,500	3,500	4,500	269,500	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	5,773,300
612680	Repairs to Buildings	311,856	113,000	163,000	—	157,300	100,000	100,000
612800	Repairs to Office Furniture and Equipment	4,859	8,900	9,800	9,800	9,900	12,900	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	10,300
612990	Repairs, N.O.C.	150	5,000	5,000	4,700	1,300	10,000	10,000
200	TOTAL CONTRACTUAL SERVICES	3,100,413	12,470,700	13,112,200	12,727,700	9,656,100	9,911,000	9,911,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	24,368	55,500	55,500	46,500	48,000	55,300	55,300
623680	Tools and Supplies	22,551	24,200	24,200	21,200	21,200	24,200	24,200
623720	Books, Maps, and Charts	6,122	7,000	7,000	800	5,300	13,000	13,000
623800	Computer Software	41,209	103,000	91,000	87,100	50,200	139,000	139,000
623990	Materials and Supplies, N.O.C.	7,303	20,000	20,000	15,900	16,100	15,000	15,000
300	TOTAL MATERIALS AND SUPPLIES	101,554	209,700	197,700	171,500	140,800	246,500	246,500

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
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	\$ 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.

Construction Fund Program**Awards in 2026**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
HVAC Improvements to UV Building and Switchgear Building, OWRP	22-093-2M	\$ 2,747	\$ 2,013	483	Jan 2026
Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	22-377-2DR	8,730	6,514	693	Jan 2026
Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	25-821-21	10,800	5,790	1,074	Jan 2026
Medium Voltage Drive OEM Rehabilitation, Various Locations	26-623-21	1,100	800	699	Jan 2026
Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP	J68823-001	1,000	500	699	Jan 2026
Utility Tunnel Waterproofing, HPWRP	26-721-21	250	250	211	Feb 2026
Exhaust Fan System Replacements, NSA	J67795-016	300	300	333	Feb 2026
Rehabilitate Two Electric Motors, SWRP and KWRP	25-643-21	1,000	800	640	Mar 2026
Pump and Blower Building Floor Modifications, CWRP	J68843-032	672	332	152	Mar 2026
SEPA No. 3 Paver Walkway Improvement, CSA	25-635-21	200	200	152	Apr 2026
Remove and Replace Pavement, Various Locations	25-651-21	3,450	2,744	639	Apr 2026
Restoration of Egan WRP Permeable Paver Parking Lot	25-721-21	150	150	121	Apr 2026
Land Grading and Surface Rehabilitation, CSA	26-840-21	705	705	90	Apr 2026
Permeable Pavement Restoration, SWRP	26-921-21	200	200	274	Apr 2026
Walters Road Pumping Station Wet Well Rehabilitation, NSA	J67743-013	150	150	274	Apr 2026
Roof Replacement of Building 29, CWRP	J68843-033	408	408	60	Apr 2026
Roof Replacement and Rehabilitation, Various Locations	26-999-21	5,000	5,000	244	May 2026
Underground Storage Tank Improvements, Various Locations	22-602-21	1,500	400	578	Jun 2026
Elevator Modernization and Rehabilitation, CWRP and MSPS	26-614-21	2,150	650	548	Jun 2026
Rehabilitation of Lockport Controlling Works Gate No. 2, SSA	26-629-21	130	130	213	Jun 2026
Modify Air Vent Elevation, DS-M13, SSA	J66679-002	350	350	213	Jun 2026
Calumet Union Ditch Wing Wall and Bank Restoration, CSA	25-680-21	350	175	548	Jul 2026
Fire Suppression System for Generators, LPH	26-607-21	425	425	183	Jul 2026
Furnish, Deliver, and Install GeoPool Dewatering System, CSA	26-850-21	1,365	1,365	61	Jul 2026
Total 2026 Awards		\$ 43,131	\$ 30,351		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Biogas Combined Heat and Power System, EWRP	20-415-2S	\$ 10,696	\$ 4,468	849	Jan 2024
Biosolids Management Strategy, SWRP	23-RFP-19	1,500	250	903	Jul 2024
Replacement of Telemetry, Various Locations	20-861-2E	3,154	303	548	Sep 2024
Mechanical Process Improvements, Various Locations	24-601-21	17,859	8,500	1,105	Nov 2024
Centrifuge Rehabilitation, SWRP	24-902-21	3,900	1,300	1,095	Dec 2024
Building Management System Improvements, CWRP and EWRP	25-629-21	3,092	2,000	888	Jun 2025
Centrifuge Improvements, SWRP	22-903-22	5,450	2,550	897	Jul 2025
Truck Scale Replacement, Various Locations	24-695-22	809	779	730	Jul 2025
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	23-IGA-35	2,938	2,436	420	Oct 2025
Furnish, Deliver, and Install One Chiller, Main Office Building	25-404-21	602	301	455	Oct 2025
Lockport Powerhouse Tailrace Barrier	25-605-21	204	204	227	Oct 2025
Sludge Pump Improvements, Various Locations	25-624-21	6,850	5,860	588	Oct 2025
Rehabilitate Aeration Blowers, SWRP	24-908-21	3,800	1,700	1,096	Dec 2025
Roof Replacement and Rehabilitation, Various Locations	25-612-21	4,100	4,000	743	Dec 2025
Specialized Railroad Car Rehabilitation, SSA	25-922-22	1,900	1,400	743	Dec 2025
		\$ 66,854	\$ 36,051		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Gate Control Equipment Upgrade at TARP Control Structures, KWRP, NSA	06-358-2M	\$ 3,000	\$ —	553	Jan 2027
6th Street Construction and Utility Tunnel Rehabilitation and Various Roof Replacements, CWRP	19-257-2D	5,000	—	323	Jan 2027
Rehabilitation of Gap Dam at Thornton Reservoir, CSA	25-281-2H	500	—	352	Jan 2027
Building Splash Guard, LPH	26-610-21	2,000	—	364	Jan 2027
Furnish, Deliver, and Install New Digital Governors, LPH	26-628-21	4,887	—	517	Jan 2027
Low-Water Crossing Removal, LPH	27-615-21	800	—	333	Jan 2027
Furnish, Deliver, and Install Grinder at the Palos Hills Pumping Station, CSA	27-828-21	250	—	364	Jan 2027
Lighting Improvements, CSA	J68823-003	500	—	334	Jan 2027
Odor Control System Rehabilitation, HPWRP	27-722-21	1,500	—	333	Feb 2027
Fox River Water Reclamation District (FRWRD) Plantwide Electrical Improvements	23-IGA-36	8,643	—	1,022	Mar 2027
Fox River Water Reclamation District (FRWRD) Structure 10 New Ferric Chloride System	25-IGA-20	1,276	—	1,022	Mar 2027
Expand Building Automation System, Main Office Building	27-405-21	1,500	—	670	Mar 2027

Projects Under Development (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Remove and Replace Pavement, Various Locations	27-651-21	\$ 2,000	\$ —	274	Apr 2027
Storage Shed Rehabilitation and Expansion, KWRP	J67783-048	300	—	244	May 2027
Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP	23-704-21	5,000	—	549	Jun 2027
Transformer Fire Barrier, LPH	J66634-004	175	—	213	Jun 2027
Fox River Water Reclamation District (FRWRD) Structure 32 New Raw/WAS Pump Station	25-IGA-19	2,806	—	352	Jul 2027
Edelweiss Slope Restoration, CSA	J66679-006	200	—	183	Jul 2027
Replace Epoxy Floor, KWRP	J67785-010	290	—	108	Jul 2027
Furnish, Deliver, and Install AC Drives for South Post-Digestion Centrifuges, SWRP	25-925-21	1,050	—	488	Aug 2027
Railroad Track Improvements, SSA	20-907-21	3,900	—	427	Oct 2027
Elevator Upgrades, KWRP and OWRP	21-701-21	4,600	—	1,157	Oct 2027
Replace Coarse Screens, OWRP	22-702-21	9,000	—	792	Oct 2027
Replace Gas Monitoring Systems, Various Locations	23-635-21	5,000	—	1,157	Oct 2027
Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS	23-903-21	4,200	—	1,157	Oct 2027
Lockport Turbine Generator Rehabilitation, SSA	25-601-21	3,500	—	1,157	Oct 2027
Trash Rake Improvements, MSPS	25-923-21	2,500	—	792	Oct 2027
Primary Tank Improvements, SWRP	25-924-21	2,000	—	1,157	Oct 2027
Digester Rehabilitation, HPWRP	19-541-2P	6,000	—	506	Nov 2027
Furnish, Deliver, and Install Protective Relays, LPH	25-621-21	550	—	518	Jul 2028
Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS	21-903-21	1,600	—	791	Oct 2028
Discharge Valve Rehabilitation on Main Sewage Pumps 1-4, SWRP	25-921-21	1,000	—	426	Oct 2028
Total Future Awards		\$ 85,526			
Cumulative 2026 Awards, Projects Under Construction, and Future Awards		\$ 195,511			

Note: All cost figures are in thousands of dollars.

201 50000	Fund: Construction 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
612240	Testing and Inspection Services	\$ 332,185	\$ 433,500	\$ 433,500	\$ 414,500	\$ 194,300	\$ 488,400	\$ 488,400
612400	Intergovernmental Agreements	6,843,145	1,501,900	1,398,100	896,300	866,600	4,079,100	3,572,800
612430	Payments for Professional Services	378,152	1,450,000	1,450,000	1,116,600	1,116,700	550,000	550,000
612440	Preliminary Engineering Reports and Studies	—	117,700	117,700	—	—	442,200	800,000
612450	Professional Engineering Services for Construction Projects	633,107	1,687,000	1,790,800	1,774,400	1,414,600	743,000	743,000
200	TOTAL CONTRACTUAL SERVICES	8,186,589	5,190,100	5,190,100	4,201,800	3,592,200	6,302,700	6,154,200
645620	Waterway Facilities Structures	—	235,000	235,000	208,000	208,000	—	204,000
645650	Process Facilities Structures	5,340,845	9,214,600	10,456,200	10,324,400	2,820,800	5,994,400	5,924,100
645680	Buildings	481,245	2,345,100	2,528,100	1,303,100	1,344,200	1,281,500	1,232,500
645700	Preservation of Collection Facility Structures	1,731,481	11,159,600	9,735,000	3,717,700	2,626,400	1,960,500	1,960,500
645720	Preservation of Waterway Facility Structures	1,858,042	1,160,000	1,160,000	704,900	309,200	505,000	505,000
645750	Preservation of Process Facility Structures	2,225,469	29,607,900	29,607,900	16,053,300	8,597,100	31,059,700	32,115,700
645780	Preservation of Buildings	2,447,303	22,681,300	22,681,300	11,413,500	6,703,600	21,593,800	21,743,800
645790	Preservation of Capital Projects, N.O.C.	839,268	1,550,000	1,550,000	300,000	850,000	4,320,000	3,870,000
500	TOTAL CAPITAL PROJECTS	14,923,653	77,953,500	77,953,500	44,024,900	23,459,300	66,714,900	67,555,600
TOTAL CONSTRUCTION FUND		\$ 23,110,242	\$ 83,143,600	\$ 83,143,600	\$ 48,226,700	\$ 27,051,500	\$ 73,017,600	\$ 73,709,800
NOTES: 1. Amounts may not add up due to rounding. 2. 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.								

401 50000	Fund: Capital Improvements Bond 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
612090	Reprographic Services	\$ —	\$ 5,000	\$ 5,000	\$ —	\$ —	\$ 5,000	\$ 5,000
612250	Court Reporting Services	—	10,000	10,000	—	—	10,000	10,000
612400	Intergovernmental Agreements	—	100,000	100,000	—	50,000	100,000	100,000
612430	Payments for Professional Services	350,081	100,000	855,100	755,100	162,900	250,000	250,000
612450	Professional Engineering Services for Construction Projects	3,670,253	18,150,000	25,997,700	16,034,300	2,117,600	8,675,000	8,675,000
612470	Personal Services for Post- Award Engineering for Construction Projects	51,586	—	2,246,600	2,246,600	10,000	—	—
612780	Safety Repairs and Services	—	100,000	100,000	—	—	100,000	100,000
200	TOTAL CONTRACTUAL SERVICES	4,071,920	18,465,000	29,314,400	19,036,000	2,340,500	9,140,000	9,140,000
645600	Collection Facilities Structures	6,729,181	500,000	5,292,400	4,792,400	3,044,600	6,800,000	6,800,000
645620	Waterway Facilities Structures	8,973,486	15,230,000	36,530,400	33,145,500	8,501,600	2,000,000	2,000,000
645630	Army Corps of Engineers Services	2,857,434	—	4,225,100	3,668,800	1,863,800	1,575,000	1,575,000
645650	Process Facilities Structures	17,346,825	432,181,400	452,508,300	88,866,400	25,692,100	408,317,600	408,317,600
645680	Buildings	—	500,000	500,000	—	—	500,000	500,000
645700	Preservation of Collection Facility Structures	20,606,084	34,337,500	176,090,300	156,640,800	81,951,700	92,925,000	92,925,000
645720	Preservation of Waterway Facility Structures	2,694,965	—	25,027,000	25,027,000	10,856,100	26,250,000	26,250,000
645750	Preservation of Process Facility Structures	31,269,685	23,075,000	155,595,800	153,490,600	40,155,100	93,423,900	93,423,900
645780	Preservation of Buildings	11,009,516	19,900,000	54,849,400	39,965,000	10,077,500	46,803,600	46,803,600
500	TOTAL CAPITAL PROJECTS	101,487,176	525,723,900	910,618,700	505,596,500	182,142,500	678,595,100	678,595,100
656010	Land	—	300,000	300,000	—	—	300,000	300,000
600	TOTAL LAND	—	300,000	300,000	—	—	300,000	300,000
667340	Payments for Easements	2,088	250,000	250,000	—	250,000	250,000	250,000
727102	Principal - Capital Lease	3,458,877	—	19,126,000	19,126,000	3,628,600	—	—
727112	Interest - Capital Lease	930,887	—	2,729,600	2,729,600	761,200	—	—
767300	Bond Issuance Costs	783,371	1,363,600	1,419,500	55,900	—	1,242,800	1,242,800
700	TOTAL FIXED AND OTHER CHARGES	5,175,223	1,613,600	23,525,100	21,911,500	4,639,800	1,492,800	1,492,800
TOTAL CAPITAL IMPROVEMENTS BOND FUND		\$110,734,319	\$ 546,102,500	\$ 963,758,200	\$ 546,544,000	\$189,122,800	\$ 689,527,900	\$ 689,527,900

* The Capital Improvements Bond Fund is budgeted and accounted for on an obligation basis.

** The appropriation in the Capital Improvements Bond Fund is adjusted to carry forward open value of contracts from the prior year.

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

2. Estimated Expenditure may 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. The Capital Improvements Bond Fund appropriation is controlled on the Summary Object level.

Stormwater Management Fund Program

Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	\$ 9,849	\$ 7,000	453	Jan 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	2,000	560	Feb 2026
School District 103 Green Infrastructure Project in Lyons	25-IGA-12	386	386	110	Mar 2026
Acquisition of Flood-Prone Property in Markham	25-IGA-22	450	450	100	Mar 2026
Green Alleys Project 3 in Calumet City	25-IGA-06	400	400	100	Apr 2026
Green Alley Paving in Cicero	25-IGA-07	486	486	100	Apr 2026
Green Alley Project 3 in Forest Park	25-IGA-09	337	337	100	Apr 2026
Village Hall Green Parking Lot Improvements in Glenview	25-IGA-10	499	499	130	Apr 2026
North Village Hall Green Parking Lot in La Grange Park	25-IGA-11	80	80	100	Apr 2026
Green Alley Program 2 in Markham	25-IGA-13	392	392	100	Apr 2026
Green Infrastructure Alley Improvements 3 in Maywood	25-IGA-14	440	440	100	Apr 2026
Green Alleys Project in Oak Park	25-IGA-15	450	450	100	Apr 2026
Village Hall Permeable Parking Lot in River Forest	25-IGA-16	160	160	100	Apr 2026
Village Hall Green Parking Lot in River Grove	25-IGA-17	568	568	100	Apr 2026
Green Alley Reconstruction Project 3 in Westchester	25-IGA-18	393	393	100	Apr 2026
Flood Control Project on Prairie Creek, NSA	12-056-5F	33,941	2,000	715	May 2026
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	5,500	1,500	602	May 2026
Total 2026 Awards		\$ 58,331	\$ 17,541		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
* Lyons and McCook Levee Improvements Project	13-199-3F	\$ 2,852	\$ 2,000	3,089	Sep 2018
Groveland Avenue Levee Improvements in Riverside, SSA	18-IGA-20	4,907	1,454	3,237	Dec 2018
Acquisition of Flood-Prone Properties in Lyons, SSA	21-IGA-24	5,500	1,700	1,904	Oct 2022
* Addison Creek Channel Improvements, SSA	11-187-3F	72,407	827	1,054	Jul 2023
Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	24-IGA-02	12,946	5,300	825	Jun 2024
Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	23-IGA-43	2,500	1,500	663	Jan 2025
Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	20-IGA-23	1,800	1,300	528	Mar 2025
IDOT 55th Street Relief Sewer - West Phase II in Countryside	24-IGA-21	1,622	250	270	Apr 2025
Thorn Ditch Flood Mitigation Project in South Holland	24-IGA-05	5,860	4,400	512	Jul 2025
Suburban Green Schoolyard Pilot Project 1 in Burnham	24-279-5F	2,125	1,190	180	Aug 2025

Projects Under Construction (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	23-IGA-11	\$ 6,500	\$ 3,250	394	Sep 2025
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	6,000	3,124	261	Sep 2025
157th Street and Spring Creek Flood Mitigation in Orland Township	24-IGA-24	150	105	200	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	925	152	Oct 2025
Citation Lake Stormwater Improvements in Northfield Township	23-IGA-44	3,000	2,250	390	Dec 2025
34th Street Rehabilitation Project in Berwyn	25-IGA-05	384	192	225	Dec 2025
Total Projects Under Construction		\$ 132,353	\$ 29,767		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	\$ 1,880	\$ —	90	Jan 2027
Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA	14-065-5F	29,000	—	883	Feb 2027
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	2,500	—	389	Feb 2027
Flood Control Project for the Washington Street Area in Blue Island	21-IGA-28	5,700	—	197	Feb 2027
Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed	25-283-5F	15,000	—	352	Mar 2027
71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park	21-166-5F	40,120	—	213	Apr 2027
Roberts Road Drainage Improvements in Palos Hills, Illinois	23-IGA-12	3,500	—	331	Apr 2027
I-290 Frontage Road Sewer and Outfall in Maywood	24-IGA-23	5,707	—	295	May 2027
Riparian Area Improvements at Multiple Locations in Cook County	25-800-5F	4,000	—	282	May 2027
Total Future Awards		\$ 107,407			
Cumulative Projects Under Construction, 2026 Awards, and Future Awards		\$ 298,091			

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

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

Note: All cost figures are in thousands of dollars.

501 50000	Fund: Stormwater 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	\$ 11,135,041	\$ 12,114,300	\$ 12,114,300	\$ 8,175,900	\$ 11,466,300	\$ 12,456,100	\$ 12,456,100
601050	Compensation Plan Adjustments	—	—	205,900	60,600	149,300	218,000	218,000
601060	Compensation for Paid Overtime	168,290	430,300	224,400	110,500	112,400	185,000	185,000
601070	Social Security and Medicare Contributions	157,027	175,700	175,700	125,500	165,500	180,800	180,800
601080	Salaries of Nonbudgeted Employees	—	10,000	10,000	—	—	10,000	10,000
601100	Tuition and Training Payments	22,694	82,300	82,300	32,600	37,300	43,100	43,100
601250	Health and Life Insurance Premiums	1,035,429	1,193,700	1,193,700	853,000	1,304,800	1,383,100	1,383,100
601270	General Salary Adjustments	—	—	—	—	—	207,300	207,300
100	TOTAL PERSONAL SERVICES	12,518,481	14,006,300	14,006,300	9,358,100	13,235,600	14,683,400	14,683,400
612010	Travel	8,990	9,500	9,500	3,600	9,100	13,000	13,000
612030	Meals and Lodging	15,023	21,100	21,100	5,000	20,200	40,000	40,000
612040	Postage, Freight, and Delivery Charges	—	2,500	2,500	2,000	1,300	1,500	1,500
612050	Compensation for Personally-Owned Automobiles	357	5,500	5,500	200	2,500	4,500	4,500
612080	Motor Vehicle Operating Services	121	1,100	1,100	—	100	800	800
612250	Court Reporting Services	10,402	14,000	14,000	12,000	8,400	14,000	14,000
612280	Subscriptions and Membership Dues	20,941	20,000	20,000	8,500	19,200	25,700	25,700
612330	Rental Charges	51,542	12,900	12,900	12,400	12,000	13,000	13,000
612400	Intergovernmental Agreements	20,153,725	36,542,800	36,542,800	22,831,100	27,759,400	35,755,800	35,879,800
612410	Governmental Service Charges	500	500	500	500	500	500	500
612420	Maintenance of Grounds and Pavements	—	150,000	150,000	—	150,000	150,000	150,000
612430	Payments for Professional Services	576,564	787,800	787,800	741,500	508,400	562,400	533,900
612440	Preliminary Engineering Reports and Studies	387,644	1,815,000	1,815,000	1,182,400	737,000	1,295,400	1,295,400
612450	Professional Engineering Services for Construction Projects	4,022,638	9,627,200	9,627,200	7,504,300	4,948,500	6,020,900	6,020,900
612490	Contractual Services, N.O.C.	151,409	285,800	285,800	191,300	166,600	320,800	287,100
612520	Waste Material Disposal Charges	144,521	160,000	160,000	160,000	135,000	160,000	160,000
612620	Repairs to Waterway Facilities	1,828,277	2,464,300	2,414,300	2,314,000	2,060,000	2,200,000	2,200,000
612790	Repairs to Marine Equipment	51,654	82,100	82,100	82,100	82,000	187,100	187,100
612800	Repairs to Office Furniture and Equipment	1,579	6,000	6,000	4,700	16,700	7,000	6,000

501 50000	Fund: Stormwater 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
612990	Repairs, N.O.C.	234	2,000	2,000	2,000	2,000	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	27,426,121	52,010,100	51,960,100	35,057,600	36,638,900	46,774,400	46,835,200
623130	Buildings, Grounds, Paving Materials, and Supplies	3,799	7,500	7,500	5,700	6,000	7,500	7,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	10,912	17,200	17,200	9,400	8,700	17,200	17,200
623560	Processing Chemicals	4,767	7,500	7,500	7,500	7,500	7,500	7,500
623680	Tools and Supplies	4,539	13,500	13,500	9,800	11,100	11,600	11,600
623700	Wearing Apparel	7,271	10,000	10,000	7,800	8,500	10,000	10,000
623720	Books, Maps, and Charts	—	200	200	—	—	200	200
623820	Fuel	7,311	9,000	9,000	9,000	9,000	9,000	9,000
623990	Materials and Supplies, N.O.C.	152,684	160,000	210,000	204,000	160,000	170,000	170,000
300	TOTAL MATERIALS AND SUPPLIES	191,282	224,900	274,900	253,200	210,800	233,000	233,000
634790	Marine Equipment	—	50,000	50,000	30,100	35,800	—	—
634810	Computer Equipment	16,995	—	—	—	—	—	—
634860	Vehicle Equipment	247,661	250,800	250,800	250,700	250,800	—	—
634990	Machinery and Equipment, N.O.C.	9,470	40,000	40,000	—	40,000	10,000	10,000
400	TOTAL MACHINERY AND EQUIPMENT	274,126	340,800	340,800	280,800	326,600	10,000	10,000
645620	Waterway Facilities Structures	43,812,021	60,565,600	60,565,600	57,370,900	50,799,800	18,185,700	18,124,900
645630	Army Corps of Engineers Services	100,000	—	100,000	—	—	—	—
645690	Capital Projects, N.O.C.	—	100,000	40,000	—	—	100,000	100,000
645720	Preservation of Waterway Facility Structures	4,011	175,400	135,400	6,200	6,200	50,000	50,000
500	TOTAL CAPITAL PROJECTS	43,916,032	60,841,000	60,841,000	57,377,100	50,806,000	18,335,700	18,274,900
667330	Right-of-Way Properties	1,484,931	6,900,000	6,900,000	1,281,400	11,387,200	1,850,000	1,850,000
667340	Payments for Easements	—	400,000	400,000	—	400,000	150,000	150,000
700	TOTAL FIXED AND OTHER CHARGES	1,484,931	7,300,000	7,300,000	1,281,400	11,787,200	2,000,000	2,000,000
TOTAL STORMWATER MANAGEMENT FUND		\$ 85,810,973	\$ 134,723,100	\$ 134,723,100	\$ 103,608,200	\$113,005,100	\$ 82,036,500	\$ 82,036,500

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

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

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

901	Fund: Reserve Claim	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
601090	Employee Claims	\$ 3,462,140	\$ 10,000,000	\$ 10,000,000	\$ 2,422,500	\$ 3,000,000	\$ 10,000,000	\$ 10,000,000
100	TOTAL PERSONAL SERVICES	3,462,140	10,000,000	10,000,000	2,422,500	3,000,000	10,000,000	10,000,000
667220	General Claims and Emergency Repair and Replacement Costs	3,989,395	43,586,800	43,586,800	14,175,200	14,000,000	38,273,800	38,273,800
700	TOTAL FIXED AND OTHER CHARGES	3,989,395	43,586,800	43,586,800	14,175,200	14,000,000	38,273,800	38,273,800
TOTAL RESERVE CLAIM FUND		\$ 7,451,535	\$ 53,586,800	\$ 53,586,800	\$ 16,597,700	\$ 17,000,000	\$ 48,273,800	\$ 48,273,800
NOTE: Amounts may not add up due to rounding.								

PAGE REFERENCE GUIDE

The Tentative Budget Book is presented as a supplement to the Executive Director's Recommendations Budget Book. The following is a page reference guide that provides the corresponding pages between the two budget book versions. Pages that do not appear in the Executive Director's Recommendations Budget Book and are unique to the Tentative Budget Book are noted with "N/A."

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NOTE PAGE



Metropolitan Water Reclamation District of Greater Chicago

Historical Information And Milestones

- 1837** Chicago was incorporated as a city. The city's primary source of drinking water is Lake Michigan. Due to poor drainage and discharges to Lake Michigan, water-borne diseases plagued the city throughout the 1800s.
- 1856** Sewers were constructed to collect the city's wastewater. These sewers emptied into the Chicago River, ultimately becoming a health hazard.
- 1885** A torrential rainstorm flushed pollution from the river into Lake Michigan prompting public concern for ways to safeguard the quality of the drinking water.
- 1886** A Drainage and Water Supply Commission was created to study the growing problem of contamination of the city's water supply.
- 1889** Illinois Legislature passed an act enabling the establishment of the Sanitary District of Chicago to keep sewage pollution out of Lake Michigan. Referendum passed creating the Sanitary District of Chicago.
- 1892** Ground was broken on the 28-mile Main Channel of the Sanitary and Ship Canal. The canal would reverse the flow of the Chicago River by linking it to the Des Plaines River, and thus prevent pollution of Lake Michigan by the river.
- 1900** Main Channel of the Sanitary and Ship Canal opened.
- 1907** Main Channel Extension including Lockport Powerhouse and Lock completed.
- 1910** North Shore Channel completed.
- 1919** District's Board of Commissioners passed an ordinance committing the District to the construction and operation of treatment plants.
- 1922** The 16-mile Calumet-Sag Channel became operational; Calumet Treatment Plant placed into operation.
- 1928** North Side Treatment Plant placed into operation.
- 1930** U.S. Supreme Court Decree issued reducing diversion of Lake Michigan in steps. Effective January 1, 1939, diversion reduced to 1,500 cubic feet per second; West Side Treatment Plant placed into operation.
- 1939** Southwest Treatment Plant placed into operation.
- 1949** West and Southwest Treatment Plants combined.
- 1955** District's name changed to the Metropolitan Sanitary District of Greater Chicago (MSDGC); the Chicago Sewage Disposal System named one of the Seven Wonders of Modern Engineering by the American Society of Civil Engineers (ASCE), recognizing the size of the system, including intercepting sewers, treatment plants, and waterways.
- 1956** Referendum, enabled by legislation, passed adding 412 square miles to the District.
- 1961** Lemont Treatment Plant placed into operation.
- 1963** Hanover Park Treatment Plant placed into operation.
- 1969** Board adopted the Sewage and Waste Control Ordinance, prohibiting any waste discharge into Lake Michigan.
- 1971** Fulton County "Prairie Plan" began whereby abandoned strip-mines were reclaimed into agriculturally productive land; won "Special Civil Engineering Achievement Award" in 1974 from the ASCE.
- 1972** District adopted the Tunnel and Reservoir Plan (TARP) as recommended by a committee of representatives from the state, city, county, and MSDGC. The plan provided for the collection, transportation, storage, and treatment of combined rainwater and sewage that in periods of heavy rain overflowed into waterways, underpasses, and basements.
- 1975** Construction began on the 31-mile Mainstream tunnel system; Egan Treatment Plant placed into operation.
- 1977** Construction began on the Calumet tunnel system.
- 1980** O'Hare Treatment Plant (later renamed Kirie Water Reclamation Plant) and Upper Des Plaines TARP tunnel system placed into operation.
- 1985** Mainstream tunnel system placed into operation, capable of storing one billion gallons of combined sewage and stormwater; TARP Mainstream System, Phase I, received award for "Outstanding Civil Engineering Achievement" from the ASCE.
- 1986** TARP received awards for "Outstanding Civil Engineering Achievement" and "Outstanding Civil Engineering Achievement of Past 100 Years in Illinois"; 9.2-mile Calumet tunnel system placed into operation.
- 1988** Water quality improvements recognized as causing increased real estate development along the waterway system; construction began on the Des Plaines TARP tunnel.
- 1989** District celebrated its 100th anniversary. As part of the Centennial Celebration, the District changed its name to the Metropolitan Water Reclamation District of Greater Chicago and dedicated the Centennial Fountain.
- 1990** Army Corps of Engineers and the District began construction of the O'Hare-CUP Reservoir, the first of three reservoirs in the TARP program.
- 1992-1994** District's five Sidestream Elevated Pool Aeration Stations (SEPA) completed along the Calumet River system. These stations add oxygen to the waterways to enhance the aquatic environment. The District received "Outstanding Civil Engineering Achievement" in 1994 by ASCE for these projects.
- 1998** O'Hare-CUP Reservoir placed into operation, capable of storing 350 million gallons of combined sewage and stormwater; North Branch tunnel placed into operation.
- 1999** Des Plaines tunnel placed into operation; construction began on the McCook Reservoir.
- 2000** District celebrated the 100th anniversary of the reversal of the Chicago River and completed a century of protecting Chicago's water environment; construction began on Thornton Transitional Reservoir.
- 2003** Construction began on the major capital improvement program for the Calumet, North Side, and Stickney Water Reclamation Plants.
- 2004** By an act of the Illinois Legislature, the District became responsible for stormwater management in Cook County.
- 2006** TARP Phase I 109-mile tunnel system completed; all four TARP tunnel systems in operation.
- 2007** District celebrated 100th anniversary of the Lockport Powerhouse and Dam.
- 2009** Construction of the Thornton Composite Reservoir began.
- 2010** District celebrated the 100th anniversary of the North Shore Channel.
- 2012** North Side Water Reclamation Plant renamed Terrence J. O'Brien Water Reclamation Plant.
- 2013** Board adopted the Watershed Management Ordinance, establishing uniform and minimum stormwater regulations throughout Cook County.
- 2014** District celebrated its 125th anniversary.
- 2015** Disinfection facility at the Calumet Water Reclamation Plant placed into operation. Thornton Composite Reservoir placed into operation.
- 2016** Phosphorus recovery facility placed into operation at the Stickney Water Reclamation Plant; implemented an ultraviolet disinfection process at the O'Brien Water Reclamation Plant; Board adopted the Resource Recovery Ordinance, which provides legal framework for resource recovery initiatives.
- 2017** Phase I of the McCook Reservoir completed.

Metropolitan Water Reclamation District of Greater Chicago

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FRONT

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.

BACK

The MWRD uses a biological process to treat wastewater at its seven water reclamation plants. Microorganisms, such as this free-swimming ciliate, consume soluble and insoluble solids, helping to ensure that clean water is returned to the environment.

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2026-2024 ALL FUNDS

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

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

COMPARATIVE STATEMENT OF TAX RATES

2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

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

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

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

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

ACCOUNT SUMMARY COMPARISON

2026 - 2025 ALL FUNDS

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

PERSONNEL SUMMARY COMPARISON

2026 - 2024 ALL FUNDS

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

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

(In Thousands)

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

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

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

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

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

ALL FUNDS

SUMMARY OF REVENUE AND EXPENDITURES

2026 BUDGETED

(In Thousands)

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

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

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

CORPORATE FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

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

CORPORATE FUND

APPROPRIABLE REVENUE

2026 - 2023

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

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

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

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

CAPITAL IMPROVEMENTS BOND FUND

APPROPRIABLE REVENUE

2026 - 2023

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

CONSTRUCTION FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

		ASSETS			
		2026		2025	
		AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS					
Cash & Investments		\$ 59,239,800	\$ 59,239,800	\$ 42,797,400	\$ 42,797,400
Taxes Receivable		6,755,000	6,755,000	6,755,000	6,825,000
Prior Years Taxes Receivable		438,551	438,551	176,235	176,235
Replacement Tax		—	—	16,600,000	16,600,000
Total Current Assets		\$ 66,433,351	\$ 66,433,351	\$ 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			\$ 57,083,382		\$ 57,695,600
Net Assets Appropriated			\$ 57,083,382		\$ 57,695,600
Estimated Revenue			17,628,018		25,448,000
Total Assets Appropriable			\$ 74,711,400		\$ 83,143,600
FUND EQUITY					
Undesignated		57,083,382		57,625,600	
Total Fund Equity		\$ 57,083,382		\$ 57,625,600	
Total Liabilities & Fund Equity		\$ 66,433,351		\$ 66,328,635	

STORMWATER MANAGEMENT FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 37,605,500	\$ 37,605,500	\$ 72,919,003	\$ 72,919,003
Taxes Receivable	60,312,500	60,312,500	55,487,500	56,062,500
Prior Years Taxes Receivable	2,675,198	2,675,198	386,597	386,597
Total Current Assets	\$ 100,593,198	\$ 100,593,198	\$ 128,793,100	\$ 129,368,100
	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
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
Total Current Liabilities	\$ 78,487,686	\$ 78,487,686	\$ 64,630,000	\$ 64,630,000
Designated for Future Claims Liabilities		\$ —		\$ —
Total Current Liabilities and Designations		\$ 78,487,686		\$ 64,630,000
ASSETS APPROPRIABLE FOR 2026 & 2025				
Net Assets Appropriable		\$ 22,105,512		\$ 64,738,100
Net Assets Appropriated		\$ 22,105,512		\$ 64,738,100
Equity Transfer to Bond and Interest Fund		(9,706,800)		(9,529,000)
Equity Transfer In from Capital Improvements Bond Fund		5,000,000		—
Estimated Revenue		79,349,488		79,514,000
Total Assets Appropriable		\$ 96,748,200		\$ 134,723,100
FUND EQUITY	\$ 22,105,512		\$ 64,163,100	
Total Liabilities & Fund Equity	\$ 100,593,198		\$ 128,793,100	

STORMWATER MANAGEMENT FUND FINANCING**2026 - 2021**

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

(1) FINANCING LIMITATION**2026**

(In Millions)

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

* Statutory limitation is 100%

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

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

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

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

Construction Fund Program**Awards in 2026**

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

Projects Under Construction

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

Projects Under Development

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

Projects Under Development (continued)

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

Note: All cost figures are in thousands of dollars.

Capital Improvements Bond Fund Program

Awards in 2026

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

Projects Under Construction

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

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

Projects Under Development

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

Note: All cost figures are in thousands of dollars.

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

Stormwater Management Fund Program

Awards in 2026

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

Projects Under Construction

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

Projects Under Construction (continued)

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

Projects Under Development

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

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

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

Note: All cost figures are in thousands of dollars.

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

612290 - Insurance Premiums

Decrease is due to reduction in property premium rates.

**2026
Budget**
(20,400)

101 - Corporate Fund Total: (20,400)

Human Resources Total: (20,400)

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

2026 Budget

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

101 - Corporate Fund Total: 0

Engineering Total: 0

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

2026 Budget

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

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

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

101 - Corporate Fund Total: 0

M&O North Area Total: 0

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

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

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

2026 Budget

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

201 - Construction Fund Total: 1,001,600

Engineering Total: 1,001,600

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

2026 Budget

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

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

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

Engineering Total: 5,450,000

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

2026 Budget

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

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

Engineering Total: 14,640,800

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

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

Change Request Summary

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

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2026-2024 ALL FUNDS

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

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

COMPARATIVE STATEMENT OF TAX RATES

2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

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

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

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

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

ACCOUNT SUMMARY COMPARISON

2026 - 2025 ALL FUNDS

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

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

(In Thousands)

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

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

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

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

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

ALL FUNDS

SUMMARY OF REVENUE AND EXPENDITURES

2026 BUDGETED

(In Thousands)

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

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

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

CORPORATE FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2026 AND 2025

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

CORPORATE FUND

APPROPRIABLE REVENUE

2026 - 2023

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

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

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

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

CAPITAL IMPROVEMENTS BOND FUND

APPROPRIABLE REVENUE

2026 - 2023

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

Construction Fund Program**Awards in 2026**

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

Projects Under Construction

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

Projects Under Development

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

Projects Under Development (continued)

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

Note: All cost figures are in thousands of dollars.

Capital Improvements Bond Fund Program

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

Projects Under Construction

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

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

Projects Under Development

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

Note: All cost figures are in thousands of dollars.

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

Stormwater Management Fund Program

Awards in 2026

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

Projects Under Construction

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

Projects Under Construction (continued)

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

Projects Under Development

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

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

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

Note: All cost figures are in thousands of dollars.

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Operating Budget Details

2026 Budget

601250 - Health and Life Insurance Premiums

1,366,100

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

101 - Corporate Fund Total: 1,366,100

Human Resources Total: 1,366,100

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

**2026
Budget**

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

201 - Construction Fund Total: 0

Engineering Total: 0

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

**2026
Budget**

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

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

Engineering Total: 6,650,000

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



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

Capital Budget Details

2026 Budget

612400 - Intergovernmental Agreements	1,000,000
<i>Increase is due to the revised schedule for 25-IGA-23, Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor.</i>	
612400 - Intergovernmental Agreements	(1,000,000)
<i>Decrease is due to the reallocation from Local Stormwater Phase II funding for 25-IGA-23, Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor.</i>	
645620 - Waterwy Facil Struct	(474,300)
<i>Decrease is due to reallocation from waterway facility structure funding for 14-111-5FR, Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road, SSA.</i>	
645620 - Waterwy Facil Struct	474,800
<i>Increase is due to the revised schedule and carryforward for 14-111-5FR, Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road, SSA.</i>	
645620 - Waterwy Facil Struct	(500)
<i>Decrease is due to the revised schedule for 14-256-5F, Flood Control Project in the Worth Woods Subdivision in Worth.</i>	
501 - Stormwater Management Fund Total:	<u>0</u>
Engineering Total:	<u>0</u>

APPROPRIATION ORDINANCE NUMBER O25-004A

**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)**

And an amount of Estimated Expenditures for the Purpose of the Metropolitan Water Reclamation District Retirement Fund of \$100,776,000.

Section 9. That the appropriation herein of the amounts for the payment of “unpaid bills” or “contractual liabilities,” or to defray the expense of any project or purpose, shall not be construed as an approval or an admission of liability by the Board of Commissioners of any said bills or contractual liabilities, or of any project or purpose mentioned herein but shall be regarded only as the provision of a fund or

funds, for the payment thereof when said bills or contractual liabilities have been found to be valid and legal obligations against the Metropolitan Water Reclamation District of Greater Chicago and when properly vouchered and audited by the Department of Finance, or when any project or purpose is approved and authorized by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago, as the case may be.

Section 10. This ordinance shall take effect January 1, 2026.

Approved as to Form and Legality:

Approved:

General Counsel

*President,
Board of Commissioners of the
Metropolitan Water Reclamation District
of Greater Chicago*