



**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. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Metropolitan Water Reclamation District of Greater Chicago, Illinois for its Annual Budget for the fiscal year beginning January 1, 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

Board of Commissioners



Kari K. Steele

President

Patricia Theresa Flynn

Vice President

Marcelino Garcia

Chairman of Finance

Precious Brady-Davis

Commissioner

Yumeka Brown

Commissioner

Cameron Davis

Commissioner

Beth McElroy Kirkwood

Commissioner

Eira L. Corral Sepúlveda

Commissioner

Sharon Waller

Commissioner

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.

TABLE OF CONTENTS

Transmittal Letter, Chairperson, Committee on Budget and Employment	1
Major Budget Amendments Impacting the 2026 Tentative Budget	5
Report of Committee on Budget and Employment	6
Comparative Statement of Appropriations, Tax Levies, and Tax Rates	8
Account and Personnel Summary Comparison (Table)	10
Summary of Revenue, Expenditures, and Net Assets Appropriable, 2026-2024	12
Summary of Revenues and Expenditures, 2026-2025	13
Construction Fund Estimated Balance Sheet, 2026-2025	15
Corporate Fund Line Item Analysis and Position Analysis	16
Board of Commissioners	20
General Administration	21
Monitoring & Research	23
Procurement & Materials Management	25
Human Resources	27
Information Technology	29
Law	35
Finance	36
Maintenance & Operations - All Divisions:	37
General Division	40
North Service Area	42
Calumet Service Area	44
Stickney Service Area	46
Engineering	49
Capital Budget	51
Stormwater Management Fund	56
Reserve Claim Fund	60
Page Reference Guide	61

NOTE PAGE

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

BOARD OF COMMISSIONERS

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

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 (mwr.org/what-we-do/budget);
- Launched a new employee intranet portal which provides added opportunity for collaboration between employees and enhances the ability to communicate and engage all staff;
- Launched the Information Technology Department Innovation Program which creates a framework for exploring emerging computing technologies that reduce cost, enhance process efficiency, and support community engagement;
- Developed a public-facing Stormwater Planning Hub as a dynamic web portal, featuring a GIS story map, mapping applications, and stormwater planning data.



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

Major District-wide performance indicators for each of the five Strategic Goals and the status of these measures can be found on the Strategic Plan Hub (mwr.org/what-we-do/strategic-plan). 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	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Recommended By Committee on Budget / Employment	
					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	
		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	LINE ITEM ANALYSIS						
	Department: Maintenance & Operations							
	Division: North Service Area	2024	2025				2026	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/25	Expenditure (Committed Budget plus Disbursement) 09/30/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 27,080,315	\$ 27,931,400	\$ 27,931,400	\$ 20,183,400	\$ 27,589,500	\$ 29,534,600	\$ 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."

	Tentative Budget Book Page	Executive Director's Recommendations Budget Book Page
Transmittal Letter, Chairperson, Committee on Budget and Employment.....	1	1
Major Budget Amendments Impacting the 2026 Tentative Budget	5	N/A
Report of Committee on Budget and Employment.....	6	N/A
Comparative Statement of Appropriations, Tax Levies, and Tax Rates	8	40
Account and Personnel Summary Comparison (Table)	10	52
Summary of Revenue, Expenditures, and Net Assets Appropriable, 2026-2024	12	73
Summary of Revenues and Expenditures, 2026-2025	13	74
Construction Fund Estimated Balance Sheet, 2026-2025	15	94
Corporate Fund Line Item Analysis and Position Analysis	16	107
Board of Commissioners	20	118
General Administration	21	131
Monitoring & Research	23	151
Procurement & Materials Management.....	25	167
Human Resources	27	184
Information Technology	29	197
Law	35	212
Finance.....	36	224
Maintenance & Operations - All Divisions:	37	241
General Division	40	251
North Service Area.....	42	264
Calumet Service Area	44	280
Stickney Service Area	46	294
Engineering.....	49	310
Capital Budget.....	51	327
Stormwater Management Fund	56	445
Reserve Claim Fund	60	499
Page Reference Guide	61	N/A

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

[f](#) [X](#) [@](#) [G](#) [v](#) [in](#) [mwr.org](#)

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.