



**Metropolitan Water
Reclamation District
of Greater Chicago**

2026 Budget

FINAL BUDGET

ADOPTED DECEMBER 11, 2025
AMENDED DECEMBER 18, 2025



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

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

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Metropolitan Water Reclamation District of Greater Chicago, Illinois for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Metropolitan Water Reclamation District of Greater Chicago

2026 Budget

Final Budget

Adopted December 11, 2025
and Amended December 18, 2025

Officers

John P. Murray

Executive Director

Pinakin Desai

Acting Director of Maintenance & Operations

Allison Fore

Public & Intergovernmental Affairs Officer

Sean T. Kelly

Director of Information Technology

Thaddeus J. Kosowski

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Director of Procurement & Materials Management

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Director of Monitoring & Research

Shellie A. Riedle

Administrative Services Officer

Jacqueline Torres

Clerk/Director of Finance

Board of Commissioners



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Patricia Theresa Flynn
Vice President



Marcelino Garcia
Chairman of Finance



Precious Brady-Davis
Commissioner



Yumeka Brown
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Commissioner



Beth McElroy Kirkwood
Commissioner



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Metropolitan Water Reclamation District of Greater Chicago



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

Origin and History

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

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

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

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

Mission and Responsibilities

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

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

Services

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

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

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

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

Facilities

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

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

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

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

The District controls 76.1 miles of navigable waterways, which are part of the inland waterway system connecting the Great Lakes with the Gulf of Mexico. It also owns and operates 34 stormwater detention reservoirs to provide regional stormwater flood damage reduction.

The District recycles all of its biosolids through a farmland application program in nearby counties and local use of Exceptional Quality biosolids and composted biosolids in the Chicago metropolitan area.

Governance

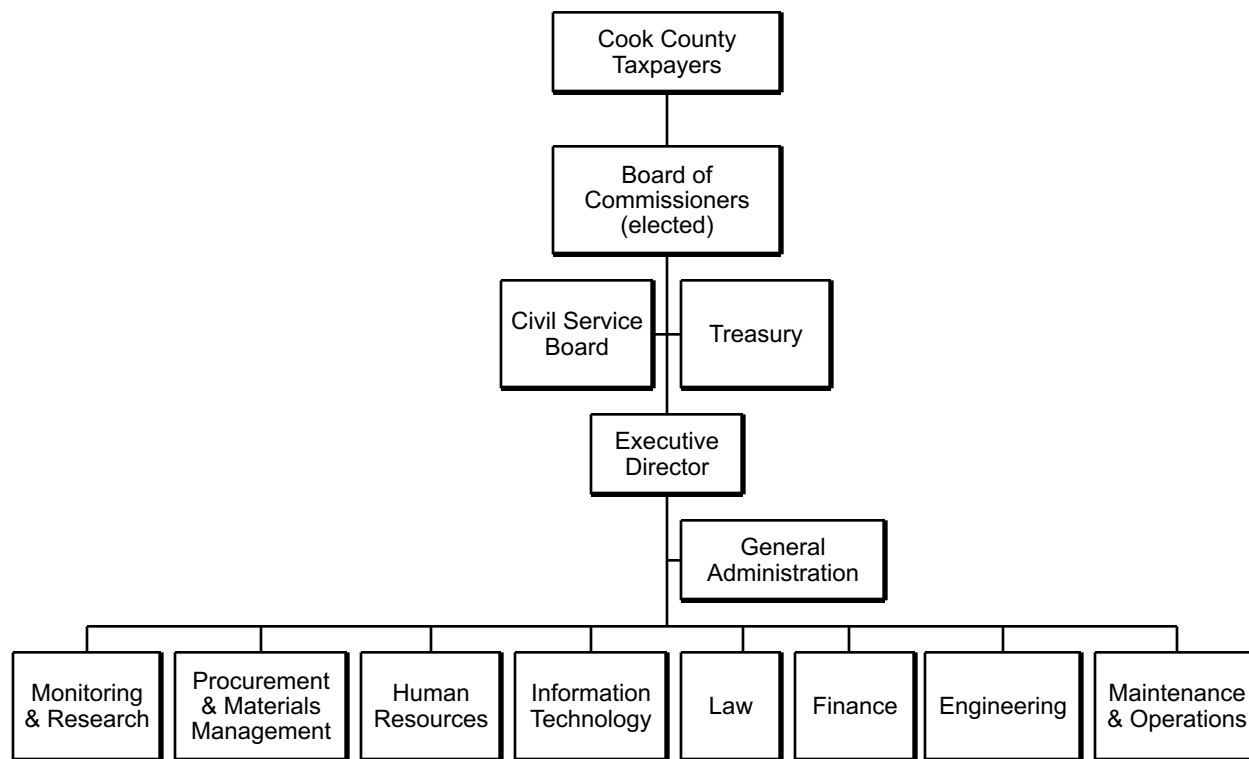
The District is governed by a nine-member Board of Commissioners (Board). Commissioners are elected at large and serve on a salaried basis. Three Commissioners are elected every two years for six-year terms. Biannually, the Board elects from its membership a President, Vice President, and Chairman of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

Organization Structure

The Executive Director, who reports directly to the Board, manages the District’s day-to-day operations. Eight appointed department heads report to the Executive Director.

The Treasurer of the District, its chief financial officer, is appointed by and reports directly to the Board.

General Administration, which includes the Administrative Services Division, Environmental Justice, Diversity, & Contract Compliance, and Public Affairs Sections are direct staff and support units, reporting to the Executive Director.



HOW TO USE THE DISTRICT'S BUDGET

The organization and presentation of the District's Budget is designed to satisfy the needs of citizens, public officials, and District employees. It is organized in compliance with the Illinois Compiled Statutes and structured to meet external and internal managerial needs. As a comprehensive management and balanced financial plan, this document describes the programs, services, and resources the District provides, as well as policies and long-run financial plans.

The District's Budget is organized as follows:

- 1) By Appropriation and Tax Levy Ordinances. Enacted by the Board of Commissioners under the authority of the Illinois Compiled Statutes, these are the legal authority allowing the District to carry out its legally mandated mission.
- 2) By Funds. These are the accounting entities segregating sums of money or other resources for the purpose of carrying on specific activities or government functions in accordance with certain legal restrictions or limitations.
- 3) By Department. These are the primary organizational units of the District.

The District's Budget is presented in various sections, each providing the reader with specific information related to the District's financial plans and services.

The sections are presented as follows:

- I. **BUDGET FOREWORD**. An introductory section that contains: the message from the President and the Chairperson of the Committee on Budget and Employment; Strategic Plan; narratives on operational goals and accomplishments, major issues, policy and program changes; Budget Highlights; Financial Policies, Objectives, and Accomplishments; Policy Development and the Budget Process; and the beginning of the Annual Appropriation Ordinance, which gives the Budget legal authority. The full Appropriation Ordinance begins on page 35 and Sections II through VII.
- II. **BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS**. These provide an overview of the District's Budget and financial plans of the past, present, and future, including proposed tax levies, revenues, and appropriations.
- III. **FINANCIAL STATEMENTS BY FUND**. These contain detailed information on taxes and all other sources of revenue and expenditure, plus financial statements detailing current assets, current liabilities, and the amount of assets available for appropriation in 2026.
- IV. **CORPORATE FUND**. These present detailed information by department, and priority of activities, objectives, programs, performance measures, proposed line item expenditures, and staffing. The legend below shows the placement of data within the text boxes of the organizational charts. Each department provides actual, budgeted, and proposed full-time equivalent (FTE) positions over a three-year period. Salary schedules for pay plans and grades, as shown in the Position Analysis, are included in the Appendix.

Organization Unit Number		
Organization Unit Name		
2024	2025	2026
FTE	FTE	FTE
Count	Count	Count
Actual	Budgeted	Proposed

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

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SECTION I

BUDGET FOREWORD

This section introduces the budget with explanations of the organization and structure of the District's Budget. It also presents an overview of the substance of the 2026 Budget. It includes the following:

- In the *Transmittal Letter from the President and the Chairperson of the Committee on Budget and Employment*, major policies, initiatives, changes, and other significant features of the Final 2026 budget are presented.
- In the *Strategic Plan*, an update of the strategic plan is presented.
- The *Budget Message/Highlights* section includes a statement of the District's operational goals and accomplishments and a narrative on major issues, policy, and program changes. It is in this section that broad policy, program objectives, and operational accomplishments are defined.
- In the *Financial Policies, Objectives, and Accomplishments* section, an overview of the financial guidelines and accomplishments of the District is presented.
- The *Policy Development and the Budget Process* section describes policy development and the total budget process. The detailed budget process is presented in 12 clearly stated steps with a flowchart of the budget cycle.
- The *Report of the Committee on Budget and Employment* officially transmits and recommends for approval, the 2026 Budget Annual Appropriation Ordinance, and tax levy ordinances to the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago.
- The *Annual Appropriation Ordinance* gives legal effect to the entire budget document as enacted into law by the Board of Commissioners under authority of the Illinois Compiled Statutes. It includes an explanation of the crosshatch (#) and (AC) symbols used with some personnel positions within the budget, indicating changes to positions once vacated.

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Metropolitan Water Reclamation District of Greater Chicago

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January 2, 2026

To the Residents of the Metropolitan Water Reclamation District of Greater Chicago:

The 2026 Budget of the Metropolitan Water Reclamation District of Greater Chicago (District), 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 \$532.8 million, an increase of \$9.1 million from the 2025 Adjusted Budget. Year-over-year increases to the Corporate Fund Budget are attributable primarily to increases in labor and health care costs, biosolids disposal, and a one-time computerized maintenance management system implementation cost. Looking ahead to 2026, as economic conditions stabilize, the District will continue to take a measured approach to managing the District's financial obligations.

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



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.

The Maintenance & Operations Department maintains and operates the District's facilities and has a 2026 Budget of \$301.9 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 \$855.3 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, 61.7 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 5.1 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 77.0 percent general obligation bonds, 13.3 percent pay-as-you-go financing, 6.5 percent State Revolving Fund loans, and 3.2 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 received a total of \$6.1 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 \$4.5 million received in 2025 and \$9.7 million projected for 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 \$96.7 million to further our investment in flood control projects and support of local stormwater issues. The 2026 Property Tax Levy is \$67.5 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 (mwrld.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 (mwrld.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 \$108.4 million from the 2025 Adjusted Budget and is attributed to a \$110.4 million increase in the Capital Improvement Program due to the timing of project awards scheduled for 2026 operational needs.

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

	<u>2026</u>	<u>2025 Adjusted</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Total Tax Levy \$	755,668,255	\$ 723,426,385	\$ 32,241,870	4.46%
Aggregate Levy \$	411,923,200	\$ 399,442,700	\$ 12,480,500	3.12%
 Total Appropriation \$	 1,802,977,800	 \$ 1,694,607,674	 \$ 108,370,126	 6.39%

The District's property tax levy is statutorily limited in the aggregate to an annual increase of five percent or the Consumer Price Index, 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.

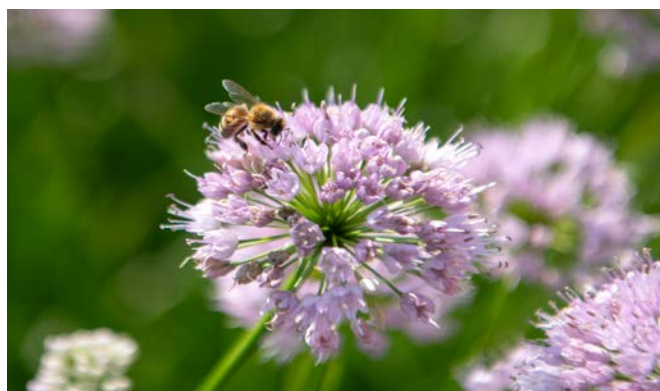
Respectfully submitted,



Kari K. Steele
President of the Board of Commissioners



Patricia Theresa Flynn
Chairperson, Committee on Budget and Employment



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.

STRATEGIC PLAN

In June 2021, the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago (MWRD) adopted the 2021-2025 Strategic Plan. This framework was used to prepare the 2026 Budget while the succeeding plan is being finalized. The Strategic Plan:

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

The entire 2021-2025 Strategic Plan is available at mwrdd.org/what-we-do/strategic-plan. Information on the 2026-2030 Strategic Plan will be included as it becomes available.

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

2021-2025 Strategic Planning Process

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

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

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

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

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



Working Groups developed 32 strategies that support the five strategic goals, as well as measures to gauge progress.



Space to Grow:
Before: Grissom Elementary School, Chicago



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

Mission, Vision, Values

The MWRD's mission, vision, and values, illustrated below, served as a high-level framework for the 2021-2025 Strategic Plan. By comparison, the specific goals, strategies, and success measures included in the Strategic Plan provided a detailed roadmap for the MWRD over the next five years.

The mission statement describes the MWRD's role within its service area and remains unchanged since the last Strategic Plan. However, as a result of the strategic planning process, the desired future state summarized in the MWRD's vision was as been updated, and the MWRD's core values were expanded to include the values of equity and diversity. The mission, vision, and values framework will continue to guide the strategic planning process for the 2026-2030 Strategic Plan.

Mission

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

Vision

We will continue to be a world-leading wastewater and stormwater management utility focused on flooding mitigation, resource recovery, sustainability, resilience, and innovation.

Values

Excellence
Respect
Innovation
Safety
Equity & Diversity
Accountability

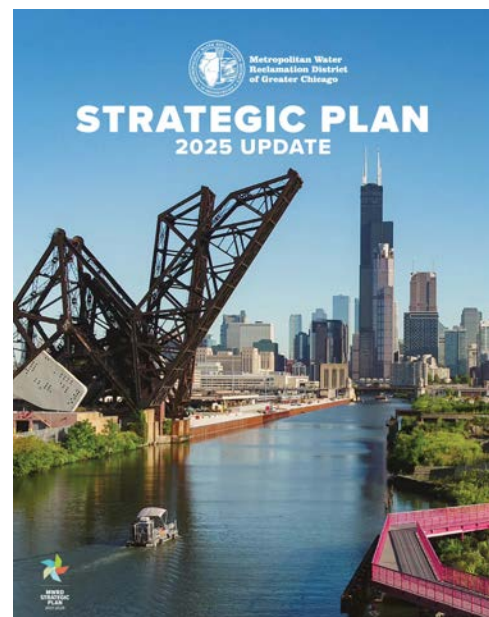


Annual Strategic Plan Update

The MWRD updated the 2021-2025 Strategic Plan on an annual basis. The update process included:

- A high-level review of trends to identify any changes that may affect strategies and initiatives. For example, this review considered any needed updates to the assumptions about climate change, as well as any new trends that need to be taken into account;
- An assessment of any major organizational changes that impacted the Strategic Plan;
- An evaluation of strategies, baseline and stretch targets, and initiatives. Progress against each strategy was evaluated, successes and failures were examined, and any new issues were incorporated into the updated Strategic Plan.

The update process was led by the Steering Committee, supported by the Working Groups that were assigned to specific strategic goals, with oversight from the Board of Commissioners. It was coordinated with the annual budget process, which allowed the consideration of updates that required additional resources to be considered during the budget process and ensure that the updated Strategic Plan and annual budget were aligned.



UPDATE TO THE 2021-2025 STRATEGIC PLAN



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

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



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

Optimized the operations of the Phosphorus removal at the SWRP to ensure effluent Phosphorus limits are consistently met.

The Stickney Ostara facility produced 300 tons in 2024 and has produced 227 net tons in 2025 (through June 2025).

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



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

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

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

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

District-Wide Performance Indicators from the Strategic Plan

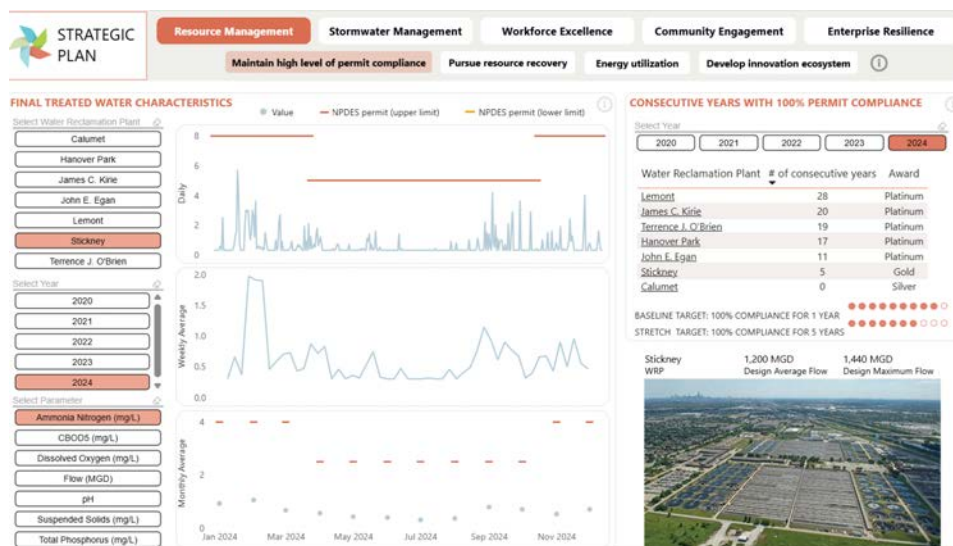
The 2021-2025 Strategic Plan and its Goals must be responsive to significant trends that impact the MWRD and its future success. The impact of climate change, Utility of the Future trends, and circular economy principles continues to spur innovation and collaboration in the water industry.

Major District-wide performance measures for each of the five Strategic Goals are listed below.

Success Measures



Baseline and stretch target goals and data reporting on key performance measures can be found on the [Strategic Plan Dashboard](#).



Budget Preparation Process Guided by the Strategic Plan

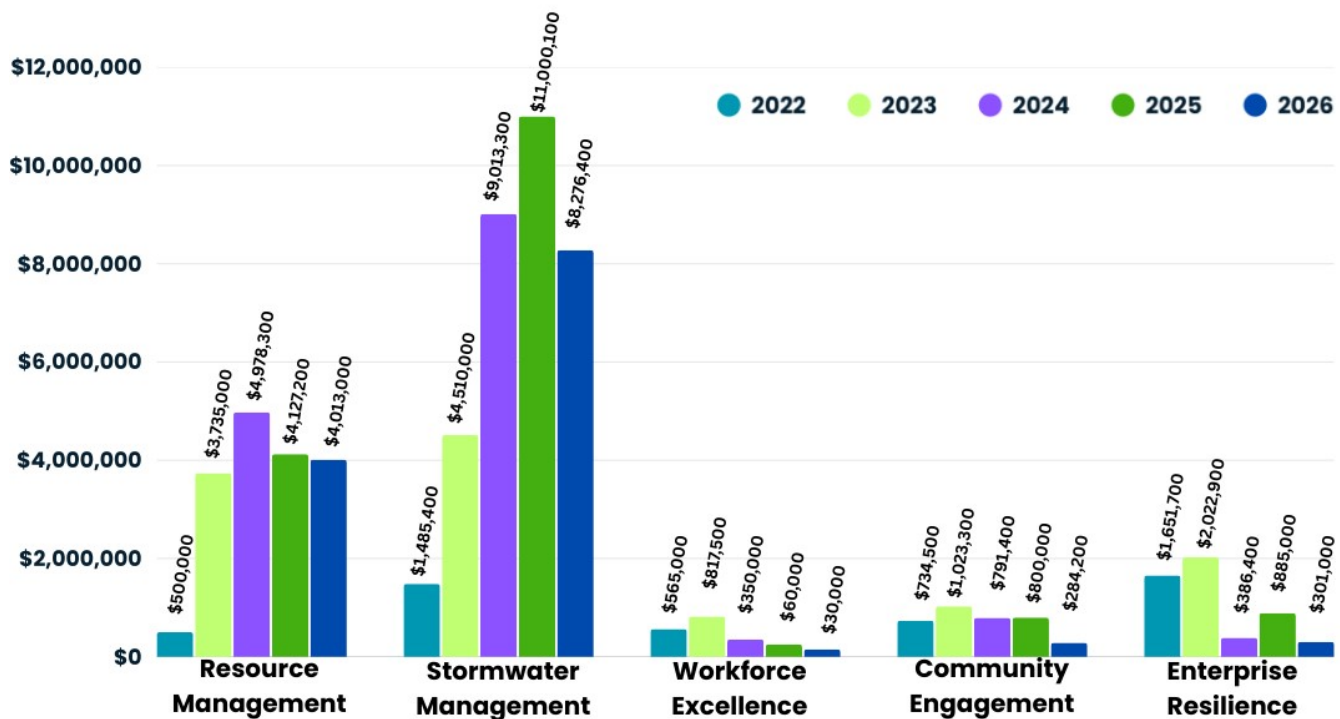
Using the budget process to guide District-wide priorities, the MWRD includes projects directly related to the Strategic Plan in the budget. The 2021-2025 Strategic Plan concluded its fourth year in June 2025 and was approximately 90 percent completed as of July 2025. At the end of August 2025, staff participated in a current state assessment and completed an analysis of the District's strengths, weaknesses, opportunities, and threats to help identify potential priority areas for the new 2026-2030 Strategic Plan. Engaging external stakeholders was a critical component of the strategic planning to ensure that Strategic Goals are aligned with community needs and regulatory requirements. Using this feedback as a key input, the District is finalizing a new Strategic Plan. The 2026-2030 Strategic Plan will succeed the previous 2021-2025 plan, guiding the District's vision and core values for the next five years.

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

The graph below shows the funding included for new Strategic Plan initiatives each year since the plan was adopted in 2022 to illustrate how the District's investments in projects support our goals and enhance long-term strategic planning. In 2026, \$4.6 million is allocated to projects tied to new Strategic Plan initiatives in the Corporate Fund. Additionally, \$8.3 million is included in the Stormwater Management Fund for new projects to implement Strategic Plan strategies that significantly increase stormwater management projects and ensure that programs support all communities regardless of local capacity.

FUNDS ALLOCATED TO NEW STRATEGIC PLAN GOALS

The dollar amounts are funds included for new Strategic Plan initiatives each year since the plan was adopted in 2022.



The graph displays funding for new major initiatives included in the Corporate Fund scheduled to begin by year from 2022 to 2026. Funds for projects not started have been carried forward to the next year. Stormwater Management funding includes new projects that support the Strategic Plan.

Budget Message / Highlights

Budget Overview

The 2026 Budget is a structurally sound spending plan that invests in the District's infrastructure, addresses regional and localized flooding issues, and continues a commitment to fully funding the Retirement Fund.

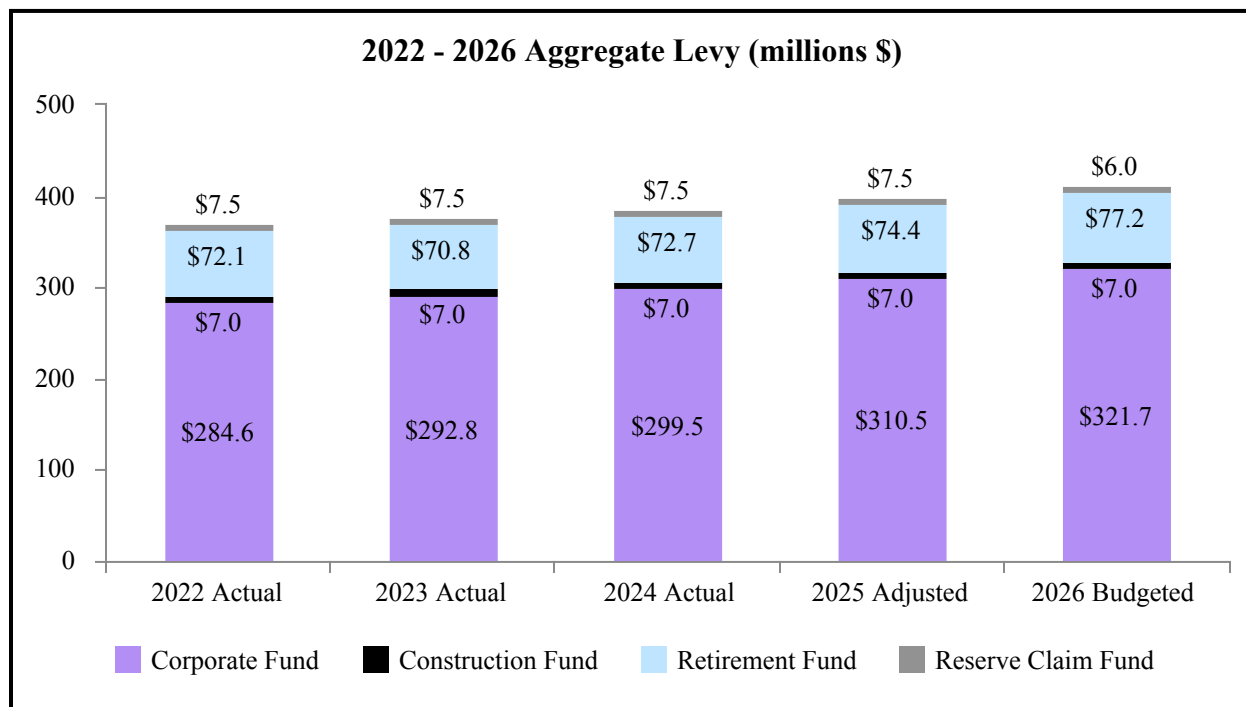
The District's 2026 Capital Improvement Program invests in modernizing aging infrastructure and prepares the District for updated phosphorus permit limits. Building on the 2025 Capital Improvement Program, the District continues an aggressive approach, prioritizing projects that will be affected by changing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

To address regional and localized flooding, the District expects to receive \$18.8 million in federal grant and reimbursement funding in 2025 and 2026, while Personal Property Replacement Tax (PPRT) disbursements from the State of Illinois allow the District to allocate some funding to the Construction Fund to finance smaller capital projects on a pay-as-you-go basis.

Growth in the Corporate Fund Budget from 2021 to 2026 is primarily attributable to inflationary growth and operational demands. The 2026 Corporate Fund Budget is \$532.8 million, an increase of \$9.1 million, or 1.7 percent, from the 2025 Adjusted Budget. Supply chain disruptions, labor costs, and statutory changes have all impacted cost estimates for the District's 2026 Budget.

The District will continue to commit to fully funding the MWRD Retirement Fund by transferring \$10.0 million from the 2024 Property Tax Levy Adjustment from Public Act 102-0519. On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds. The District will complete a full analysis of a potential bond sale based upon varying interest rates. If market conditions are favorable, the District will issue \$250.0 million in Pension Obligation Bonds, but that is not expected in 2026.

Development of the 2026 Budget was guided by the Strategic Plan and elements of the Plan are incorporated throughout the Budget document, including summary discussions in each departmental narrative.



The District's Aggregate Levy under the Property Tax Extension Limitation Law is \$411.9 million, a 3.1 percent increase from the 2025 Levy, under the maximum allowable increase under the Law. Additional details are provided on the next page.

Budget Message / Highlights

Tax Levy, Tax Rate, and Appropriations

The overall 2026 tax levy required to finance the 2026 Budget is \$755.7 million, an increase of \$32.2 million, or 4.5 percent, from the 2025 Adjusted Budget. The Stormwater Management Fund levy has an increase of \$5.0 million, or 8.0 percent, from the 2025 Adjusted Budget and there is an increase of \$14.8 million, or 5.6 percent, in the Bond Redemption & Interest Fund. Among the funds subject to the Property Tax Extension Limitation law, the Corporate Fund levy has an increase of \$11.2 million, or 3.6 percent, and the Retirement Fund levy has an increase of \$2.8 million, or 3.8 percent. The Reserve Claim Fund levy has a decrease of \$1.5 million, or 20.0 percent, while the Construction Fund levy remains flat at \$7.0 million.

The overall tax rate for 2026, based on the most recent Equalized Assessed Valuation (EAV), is estimated to be 34.34 cents per \$100 of assessed valuation. The allowance for loss in collection of property taxes is budgeted at 3.5 percent, no change from 2025. The budgeted loss will be maintained at this level, based on trends in the required refunds of prior property tax payments.

Overall appropriations for 2026 total \$1.8 billion, an increase of \$108.4 million, or 6.4 percent, from the 2025 Adjusted Budget. There is an increase of \$168.6 million planned in the Capital Improvements Bond Fund, which is appropriated on an obligation basis and based on project schedules. The Corporate Fund will increase by \$9.1 million, or 1.7 percent. There will be a decrease of \$8.4 million in the Construction Fund, the Reserve Claim Fund will decrease by \$5.3 million, and the Stormwater Management Fund will decrease by \$38.0 million. The Bond Redemption & Interest Fund will increase by \$0.3 million. The Retirement Fund appropriation will decrease by \$18.0 million and includes an anticipated \$10.0 million transfer from the 2024 Property Tax Levy Adjustment Public Act 102-0519. Explanations of these changes are provided in the detailed Fund summaries.

<u>Levies</u>	2026	2025 Adjusted	Increase (Decrease)	Percent Change
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 11,165,200	3.6 %
Construction Fund	7,000,000	7,000,000	—	— %
Stormwater Management Fund	67,500,000	62,500,000	5,000,000	8.0 %
Retirement Fund	77,214,000	74,398,700	2,815,300	3.8 %
Reserve Claim Fund	6,000,000	7,500,000	(1,500,000)	(20.0)%
Bond Redemption & Interest Fund	276,245,055	261,483,685	14,761,370	5.6 %
TOTAL	\$ 755,668,255	\$ 723,426,385	\$ 32,241,870	4.5 %
<u>Appropriations</u>	2026	2025 Adjusted	Increase (Decrease)	Percent Change
Corporate Fund	\$ 532,820,200	\$ 523,694,700	\$ 9,125,500	1.7 %
Construction Fund	74,711,400	83,143,600	(8,432,200)	(10.1)%
Capital Improvements Bond Fund	701,627,900	532,997,200	168,630,700	31.6 %
Stormwater Management Fund	96,748,200	134,723,100	(37,974,900)	(28.2)%
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)%
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)%
Bond Redemption & Interest Fund	248,020,300	247,726,274	294,026	0.1 %
TOTAL	\$ 1,802,977,800	\$ 1,694,607,674	\$ 108,370,126	6.4 %

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

	2026 Budgeted	2025 Adjusted	Variance	Percent Change
Estimated taxes for \$100,000 home	\$104.74	\$103.30	\$1.44	1.39%

Corporate Fund

The Corporate Fund is the District's general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2026. The total appropriation for the Corporate Fund in 2026 is \$532.8 million, an increase of \$9.1 million, or 1.7 percent, from the 2025 Adjusted Budget.

Budget Message / Highlights

The 2026 tax levy for the Corporate Fund is \$321.7 million, an increase of \$11.2 million, or 3.6 percent, compared to the 2025 Adjusted Budget. In 2026, property taxes, personal property replacement tax (PPRT), user charge revenues, land rentals, and TIF surplus distributions remain the primary funding sources for the District's Corporate Fund. Illinois law limits the tax rate of this fund to 41.00 cents per \$100 of EAV. The estimated tax rate for the Corporate Fund in 2026 is 14.62 cents, an increase of 0.02 cents from the 2025 Adjusted Tax Rate. User charges, budgeted at \$40.0 million for 2026, are collected from industrial, commercial, and non-profit organizations to recover operations, maintenance, and replacement costs proportional to their sewage discharges, in excess of property taxes collected. The 2026 Budget reflects current economic conditions and inflationary cost increases, reflecting positive investment returns as well as projected cost increases related to personnel, chemicals, and commodities. Chemical costs, in particular, have significantly increased year-over-year due to the implementation of more stringent permit requirements for the discharge of phosphorus.

The District serves 129 communities covering nearly all of Cook County, treating an average of 1.2 billion gallons of water each day, with a total treatment capacity of 2.0 billion gallons per day at seven water reclamation plants. The District controls 76.1 miles of navigable waterways and owns and operates 34 stormwater detention reservoirs to provide regional flood protection.

The Tunnel and Reservoir Plan (TARP) Phase I was fully completed in 2006 and consists of 110.4 miles of deep rock tunnels designed to capture up to 2.3 billion gallons of the first flush of sewage contaminated stormwater from combined sewers that had previously flowed into the area waterways. TARP Phase II includes three storage reservoirs built at the end of the tunnels to provide an additional 15.0 billion gallons of capacity. These reservoirs are described below and additional information for the TARP system projects' status is on page [374](#).

The 350 million gallon Majewski Reservoir was completed in 1998. In November 2015, the Thornton Composite Reservoir became operational with 7.9 billion gallons of storage. The McCook Reservoir, the last component of the TARP system, will provide a total volume of 10.0 billion gallons when completed. The first stage opened on December 4, 2017 with 3.5 billion gallons of storage. The second stage is still being mined and will provide 6.5 billion gallons of storage when completed in 2029. The McCook Reservoir is projected to bring more than \$175.0 million annually in flood reduction benefits to residents in its service area.



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

Corporate Fund appropriations continue to support the 2021-2025 Strategic Plan, with specific initiatives detailed in each departmental narrative. To highlight and strengthen the District's commitment to resource recovery and reuse, the Maintenance & Operations Department, in conjunction with the Engineering and Monitoring & Research Departments, is working to determine the optimal solutions for phosphorus removal at the water reclamation plants (WRP). The unique configurations and conditions of each WRP require that some combination of physical, chemical, and/or biological phosphorus removal be evaluated and tested prior to implementation to address upcoming permit requirements.

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

Budget Message / Highlights

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

	2026 Budgeted	2025 Budgeted	2024 Actual	2025-2026 % Change
Total cost of collection (millions)	\$69.3	\$71.7	\$68.3	(3.4)%
Total cost of treatment (millions)	\$113.8	\$103.5	\$95.3	10.0 %
Total cost of solids utilization (millions)	\$43.5	\$42.2	\$34.1	3.0 %
Number of full-time equivalent employees:				
Collection	269	270	246	(0.4)%
Treatment	376	372	378	1.1 %
Solids Utilization	40	40	40	— %

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

Stickney WRP - Secondary	1,200/1,440	1,200/1,440	1,200/1,440
Calumet WRP - Secondary	354/430	354/430	354/430
O'Brien WRP - Secondary	333/450	333/450	333/450
Kirie WRP - Secondary	52/110	52/110	52/110
Egan WRP - Tertiary	30/50	30/50	30/50
Hanover Park WRP - Tertiary	12/22	12/22	12/22
Lemont WRP - Secondary	2.3/4	2.3/4	2.3/4

Outputs:

Amount of wastewater collected and treated by water reclamation plant:

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

Outputs:

Dry tons of biosolids utilized by area:

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

Outcomes:

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

	2024	2023	2022	2021
Stickney WRP	100.00 %	100.00 %	100.00 %	100.00 %
Calumet WRP	99.91 %	99.91 %	100.00 %	100.00 %
O'Brien WRP	100.00 %	100.00 %	100.00 %	100.00 %
Kirie WRP	100.00 %	100.00 %	100.00 %	100.00 %
Egan WRP	100.00 %	100.00 %	100.00 %	100.00 %
Hanover Park WRP	100.00 %	100.00 %	100.00 %	100.00 %
Lemont WRP	100.00 %	100.00 %	100.00 %	100.00 %

Budget Message / Highlights

Stormwater Management Fund

The Stormwater Management Fund is used to fund operational costs directly related to the Stormwater Management Program and pay-as-you-go infrastructure projects. It is also used to leverage taxpayer dollars through partnerships with local agencies to fund local Green Infrastructure and stormwater projects. Finally, the Stormwater Management Fund is used to pay the principal and interest on Alternate Revenue Bonds. The 2026 Budget for the Stormwater Management Fund is \$96.7 million, a decrease of \$38.0 million, or 28.2 percent, from the 2025 Adjusted Budget. Property taxes are the primary funding source for the Stormwater Management Fund. Illinois law limits the tax rate of this fund to five cents per \$100 of EAV. The estimated tax rate for the Stormwater Management Fund in 2026 is 3.07 cents, an increase of 0.13 cents from the 2025 Adjusted Tax Rate. An equity transfer to the Bond Redemption & Interest Fund is planned in the amount of \$9.7 million to pay the principal and interest on two Stormwater Alternate Revenue Bonds and State Revolving Fund loans.

The mission of the District's Stormwater Management Programs is to provide support for communities to undertake capital improvement projects that reduce the potential for stormwater damages to life, public health, safety, property, and the environment. Local governments and public agencies within the District's corporate boundaries can apply to become partners to fund and build stormwater management projects.



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

The District has made significant investments in developing over 265 capital stormwater projects since it assumed the authority for stormwater management in 2004. In addition to providing flood protection for thousands of homes, businesses and critical infrastructure, the District is currently completing design or construction of several regional stormwater projects throughout the county. In addition, there are dozens of active partnerships through intergovernmental agreements with local governmental organizations to address local flooding through the use of green and traditional gray infrastructure improvements, as well as through the acquisition of flood-prone residential structures.

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

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

Budget Message / Highlights

Capital Improvement Program

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

The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program (CIP). Capital projects involve the acquisition, improvement, replacement, remodeling, completing, altering, constructing, and enlarging of District facilities. Included are all fixtures which are permanently attached to and made a part of such structures and non-structural improvements. Beginning with the 2023 Budget, the District began including capital projects funded by the Stormwater Management Fund into the CIP total to more accurately reflect the District's overall Capital Improvement Program. The current CIP has a total estimated cost of \$1.8 billion, which includes 2026 project awards, land acquisition, project support, future project awards, and the construction value remaining on projects currently under construction. The District's ambitious CIP addresses the modernization of aging infrastructure, prepares for changing effluent permit conditions, and also addresses stormwater management capital projects.

Projects under construction have been presented and authorized in previous budgets and are recognized in the annual budget as outstanding liabilities in the Capital Improvements Bond Fund (CIBF). In the Construction and Stormwater Management Funds, projects are re-appropriated each year. Future projects, not yet appropriated, are also included in the annual budget to present a comprehensive picture of the District's overall CIP. These future projects will be requested for appropriation subject to their priority, design, and available funding.



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



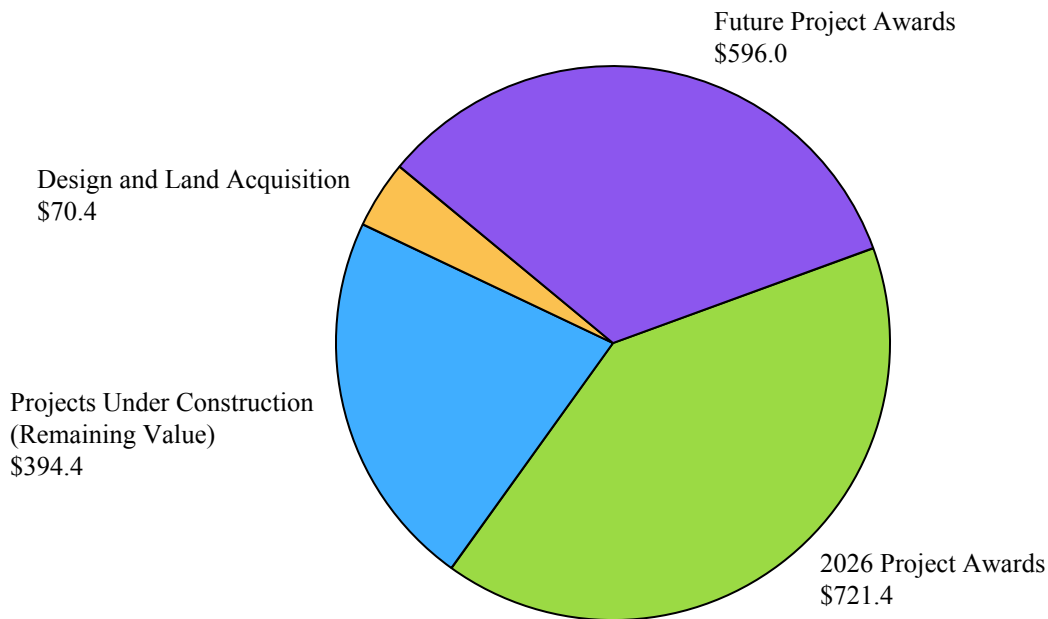
Steel spandrel beams are rehabilitated for the pump and blower house at the O'Brien Water Reclamation Plant.

The Construction Fund is utilized as a pay-as-you-go capital rehabilitation and modernization program, primarily for projects at the water reclamation plants. Capital projects are financed by a tax levy or other funding sufficient to pay for project costs as they are constructed. As the District replaces, rehabilitates, and modernizes aged and less effective infrastructure, capital projects are assigned to the Construction Fund, Stormwater Management Fund, or CIBF based on the nature of the project, dollar magnitude, and the useful life of the improvement.

Budget Message / Highlights

The CIBF includes major capital infrastructure projects whose useful lives extend beyond 20 years, and which will be financed by long-term debt, federal and state grants, Water Infrastructure Finance and Innovation Act loans, and State Revolving Fund loans. The Illinois Property Tax Extension Limitation Law (Tax Cap) limits new debt that the District can issue by a debt service extension base, which allows local governments with non-referendum authority to continue to issue non-referendum debt as long as the annual debt service levies do not exceed the limit. The debt service extension base is increased annually by the Consumer Price Index or five percent, whichever is less. However, an exemption for projects initiated before October 1, 1991 was granted to the District to enable completion of the TARP.

Capital Improvement Program (millions \$)



Construction Fund

The Construction Fund appropriation for 2026 totals \$74.7 million, a decrease of \$8.4 million, or 10.1 percent, from the 2025 Adjusted Budget. Capital projects in the Construction Fund are primarily supported by property taxes but will also be supported by a \$9.7 million allocation of PPRT in 2026. The 2026 tax levy planned for the Construction Fund is \$7.0 million, reflecting no change from the 2025 Adjusted Levy. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2026 award, can be found in the Capital Budget (Section [V](#)).

Capital Improvements Bond Fund

The 2026 appropriation for the Capital Improvements Bond Fund is \$701.6 million, an increase of \$168.6 million, or 31.6 percent, from the 2025 Adjusted Budget. The increase in appropriation reflects the timing in the award of major projects. The 2026 appropriation includes construction costs for capital projects to be awarded in the amount of \$645.5 million, while the remaining \$56.1 million includes funding for the acquisition of easements, bond issuance costs, allowances for contract change orders, and legal and other design services relating to capital projects. An appropriation for the open value of existing contracts is also carried forward from the prior year. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2026 award can be found in the Capital Budget (Section [V](#)).

Budget Message / Highlights

Retirement Fund and OPEB Trust Fund

The Retirement Fund of the District is established under Illinois Compiled Statutes to provide funding and administration for a retirement program for District employees. The Fund is financed with employee and employer contributions and investment income, which are distributed to the fund when collected. The annual appropriation requests for this fund are taxes receivable from previous years' tax levies.

The District has addressed pension liabilities through funding policies approved by the Board of Commissioners and supporting legislative changes for the Metropolitan Water Reclamation District Retirement Fund.

- In 2012, a statutory change increased the employee contributions by one percent per year for three years for employees who were members before January 1, 2011. The increased contribution will remain in place until the fund reaches a 90 percent funding ratio.
- A legislative change effective January 1, 2022 allows the District to identify surplus revenues to contribute to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2025 appropriation includes a \$21.6 million transfer of surplus revenue from the Corporate Fund and \$8.4 million from the 2023 Property Tax Levy Adjustment Public Act 102-0519, and the 2026 appropriation includes \$10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519.
- On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.
- The District will complete a full analysis of a potential bond sale based upon varying interest rates. Any bond issuance will only be pursued if an optimal low interest rate environment provided the opportunity.
- The Retirement Fund's funded ratio is 56.0 percent, as of December 31, 2024. The District's Funding Policy Goal for the Retirement Fund is to be 100 percent funded by 2050.

The 2026 appropriation for the Retirement Fund is \$100.8 million, a decrease of \$18.0 million, or 15.1 percent, compared to the 2025 Adjusted Budget. The 2026 total tax support for the Retirement Fund is \$96.9 million, which is comprised of \$19.7 million from the District's Personal Property Replacement Tax allocation and a \$77.2 million property tax levy. The property tax levy of \$77.2 million is an increase of \$2.8 million, or 3.8 percent, compared to the 2025 Adjusted Levy. The appropriation is based on a statutorily required formula that bases the District levy, and subsequent appropriations, on employee contributions made in previous years. The District's statutory tax levy calculation multiplier is 4.19 of employee contributions. A detailed explanation of the fund's fiscal status, participation, and income is presented in Section [VII](#) of this budget document.

The District provides and subsidizes health care benefits for its retirees through a statutorily authorized Other Postemployment Benefits (OPEB) Trust for the purpose of providing for the funding and payment of health benefits for retired, disabled, or terminated employees of the District or for their dependents and beneficiaries. Since the Trust was established in 2007, the District adopted an OPEB advance funding policy meant to (i) improve the District's financial position by reducing the amount of future employer contributions and (ii) serve to establish a reserve to help ensure the financial ability to provide health care coverage for District retirees and annuitants in the future.

The funding policy included a 100 percent target funding level, an advance funding period of 12 years, and a defined advance funding amount of \$5.0 million to be contributed in each of the 12 years from 2015 through 2026. Since the District has achieved its advanced funding goal of over 100 percent in 2025, no additional advance funding contributions are expected. Through December 31, 2025, \$167.4 million will have been contributed by the District to the OPEB Trust. The advance funding contribution for 2025 was \$5.0 million and there is no 2026 budgeted contribution. While authorized by statute, there is currently no legal requirement for the District to partially or fully fund the OPEB Trust. The actuarial accrued asset for OPEB was \$14.7 million as of December 31, 2024, based on an updated roll-forward calculation from the most recent actuarial valuation. The policies adopted by the District are cautious by design and will provide ample opportunity for adjustment. Future direction may also be changed significantly by national health care policies.

Budget Message / Highlights

Reserve Claim Fund

The Reserve Claim Fund acts as the District's insurance fund. The District is partially self-insured and utilizes this fund for emergency repairs and claims against the District. District policy is to annually levy a half-cent annual tax rate to provide funds for current claims and to accumulate a fund reserve towards the statutorily authorized limit of \$102.7 million.

The 2026 appropriation of \$48.3 million is a decrease of \$5.3 million, or 9.9 percent, from the 2025 Adjusted Budget. The practice is to fund toward the maximum fund balance allowable. This estimate is reviewed and adjusted annually.

A historical profile of the resources available in the fund is provided in Section VII of this budget document. The levy decreased for this fund in 2026.

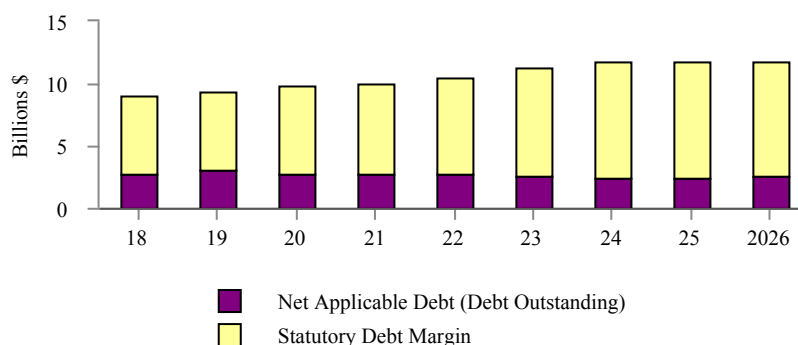


One of five MWRD-built Sidestream Elevated Pool Aeration stations (SEPA), SEPA 4 is stationed in Worth within a 12.5-acre park that attracts many visitors for photo opportunities for weddings, proms, family reunions, and other gatherings. Three five-foot waterfalls add oxygen to 310 million gallons of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

Bond Redemption & Interest Fund

Debt service is paid through the Bond Redemption & Interest Fund. The District finances its major capital improvement projects through the sale of long-term general obligation bonds, grants received from the state and federal government, and loans from the Illinois State Water Pollution Control Revolving Loan Fund, or State Revolving Fund (SRF). Principal and interest payments on District general obligation bonds, and SRF loans, require an annual levy and appropriation.

Net Debt and Statutory Debt Margin



The SRF Loan Fund provides low-interest loans to finance qualifying projects. Upon project completion, District bonds are issued at the same low-interest rate. The current interest rate for new loans to the District is 2.2 percent. The District has authorized approximately \$2.2 billion of SRF loans since the program's inception. The District expects to receive \$50.0 million in 2026 and approximately \$50.0 million annually from SRF loans for the next several years.

The 2026 appropriation for the Bond Redemption & Interest Fund totals \$248.0 million, an increase of \$0.3 million, or 0.1 percent, compared to the 2025 Adjusted Budget. In 2022, the District prepaid the balance on five existing SRF loans totaling \$43.0 million with a projected savings of \$12.7 million over 15 years. A debt service graph is found on page 50 that displays debt service from 2018 through 2030 and one on page 490 that displays debt service from 2026 through retirement. The 2026 tax levy for this fund is \$276.2 million, an increase of \$14.8 million, or 5.6 percent, from the 2025 Adjusted Levy.

Budget Message / Highlights

Non-Referendum Bonding Authority

The 1995 Tax Extension Limitation Law (Tax Cap), together with subsequent amendments to the statute, limit the District's ability to issue debt. The District has authority to issue bonds without seeking voter approval via referendum through the year 2034, effective January 1, 2020. The statutory debt limit is equal to 5.75 percent of the District's EAV. The District's 2024 EAV is \$205.4 billion, setting the District's statutory debt limit at \$11.8 billion. Outstanding debt applicable to the debt limit as of December 31, 2025, totals \$2.5 billion. The debt margin is \$9.3 billion. The 2026 debt service extension base limit is \$205.9 million.

Additional bond issues through 2034 will be used to finance capital projects identified by prioritization. Initial estimates and schedules for the projects were analyzed and compared to bond issuance authority and funding availability. The bond issuance authority will generally accommodate the proposed project expenditures through 2034. Extension or increase in the authority may be necessary for additional projects that may be required to meet more stringent NPDES permit discharge limits, including effluent disinfection, nutrient removal, and supplemental aeration.

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

History of Legislative Amendments Limiting Borrowing Authority	
Public Act 89-0001	The initial Tax Cap legislation that limited non-referendum authority to projects that were initiated prior to October 1, 1991. Effective July 7, 1995
Public Act 89-0385	Provided the District with the authority to issue non-referendum "limited bonds" for capital projects initiated after October 1, 1991. Effective August 18, 1995
Public Act 90-0485	Provided a further modification by authorizing the exclusion of debt for TARP projects from this debt service limit. Effective August 17, 1997
Public Act 93-0279	Increased the dollar limit on bonds that may be issued during any one budget year to not exceed \$150 million, plus the amounts of any bonds authorized and unissued during the three preceding budget years. Effective July 22, 2003
Public Act 96-0501	Allows for an annual increase in the debt service extension limitation base by the lesser of five percent or the percentage increase in the Consumer Price Index beginning with the 2009 levy. Effective August 14, 2009

Budget Message / Highlights

Basis of Budgeting and Accounting

The basis of budgeting and the basis of accounting determine when revenues and expenditures are recognized for the purposes of budget control and financial reporting. As per Illinois Compiled Statutes, the District's budget is adopted and executed such that receipts are recognized on a cash basis and expenditures on an accrual basis or as soon as they are incurred. The Annual Comprehensive Financial Report is prepared using the modified accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). The exceptions between the basis of budgeting and the basis of accounting are noted below.

In the Corporate, Construction, and Stormwater Management Fund budgets, revenues are recognized on a cash basis except for property and personal property replacement taxes, which are recognized based on working cash borrowing plus an estimate of collections of property and property replacement taxes over and above the working cash borrowing. Expenditures are recognized on a GAAP basis except for inventory expenditures, which are accounted for on the purchase method for budgetary purposes and on the consumption method for GAAP financial reporting purposes. Transfers in and transfers out to other funds are considered other financing sources and uses.

The Capital Improvements Bond Fund (CIBF) is budgeted on an "obligation" basis of accounting, which records total expenditures and grant revenues in the period in which contracts or grants are awarded. Appropriations lapse at year-end for the Corporate, Construction, Retirement, Stormwater Management, and Debt Service Funds. Appropriations for the CIBF lapse at the end of the year to the extent of the unencumbered balances. Encumbered balances are not reported as reservations of fund balances, as the amounts are reappropriated in the following year.

The government-wide and fiduciary financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the period of related cash flows. Property taxes are recognized in the year of levy and personal property replacement taxes are recognized in the year earned. Grants and similar items are recognized as revenue in the fiscal year that all eligibility requirements have been met.

The District's governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual, i.e., when measurable and available to finance operations. Expenditures are recognized in the period in which the fund liability is incurred, except for principal and interest on long-term debt, compensated absences, claims, judgments, and arbitrage, which are recognized when due and payable.

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Since governmental funds are accounted for on the current financial resources measurement focus, only current assets and current liabilities are included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property taxes, user charge revenue, interest, land rentals, and personal property replacement tax revenue are accrued to the extent that they are measurable and available to satisfy liabilities of the reporting period. In general, the revenue recognition period is limited to amounts collected within 60 days following year-end. Receivables that are unavailable are reported as deferred revenue.

Grants from federal and state agencies are recorded as revenues in fund financial statements when reimbursable expenditures are incurred, or other eligibility requirements imposed by the provider are met, and the grant resources are measurable and available. Property taxes attach as an enforceable lien on property as of January 1 of the levy year. They are levied and recorded as a receivable as of January 1 and are due in two installments in the following year.

Budget Message / Highlights

Major Budget Amendments Impacting the 2026 Final Adopted and Amended Budget

The 2026 Executive Director's Recommended Budget was presented to the Board of Commissioners on October 21, 2025. The Committee on Budget and Employment held departmental budget presentations on November 6, 2025 and a Public Hearing on the budget was held on December 4, 2025. The Board adopted the budget on December 11, 2025, and pursuant to State Statute (70 ILCS 2605), made final amendments on December 18, 2025.

The purpose of this section is to describe budgetary amendments between the Executive Director's Recommendations and the Final Adopted and Amended Budget. The total appropriation increased from \$1.77 billion to \$1.80 billion, an increase of \$30.5 million, or 1.7 percent. The increase in appropriation is primarily driven by changes in project schedules and cost estimates within the Capital Improvement Program. The Retirement Fund, Reserve Claim Fund, and Bond Redemption & Interest Fund were adopted without modification from the 2026 Executive Director's Recommendations. The total tax levy decreased from \$758.7 million to \$755.7 million, a decrease of \$3.0 million, or 0.4 percent, from the 2026 Executive Director's Recommendations due to changes in project schedules within the Stormwater Management Fund.

Corporate Fund

The Corporate Fund is the District's general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2026. The total appropriation request for the Corporate Fund increased by \$2.0 million, or 0.4 percent, from the 2026 Executive Director's Recommendations of \$530.8 million to \$532.8 million. The increase in appropriation is due to the general salary adjustment for non-represented employees approved over the budgeted estimate and increases in employee health insurance pharmacy costs, offset by the increased revenue estimate for User Charge fees of \$2.0 million.

Capital Improvement Program

The Construction Fund, which finances smaller construction projects on a pay-as-you-go basis, increased by \$1.7 million, or 2.3 percent, from the 2026 Executive Director's Recommendations of \$73.0 million to \$74.7 million. The change in appropriation is primarily due to changes in the project schedule for multiple projects, including the Biogas Combined Heat and Power System at the Egan WRP (\$2.3 million) and Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3 at the Kirie WRP (\$1.6 million), offset by the revised schedule for the Fox River Water Reclamation District Albin D. Pagorski WRP Bar Screens (\$2.1 million).

The Capital Improvements Bond Fund is budgeted on an "obligation basis", therefore funding for the project is budgeted at the time of award. Projects are funded through current and future anticipated bonds, loans, or grants to design and construct major capital facilities. The total appropriation request for the Capital Improvements Bond Fund increased by \$12.1 million, or 1.8 percent, from the 2026 Executive Director's Recommendations of \$689.5 million to \$701.6 million. The change in appropriation is primarily due to the revised cost estimate for TARP Mechanical Equipment Improvements at the Calumet WRP (\$5.5 million), the reallocation of reimbursement for labor costs incurred on capital projects to a more appropriate expense commitment item (\$5.0 million), and the revised cost estimate for Aeration Blower Improvements at the Stickney WRP (\$3.3 million), offset by the cancellation of the North Side Sludge Pipeline Replacement - Section 2 at the O'Brien WRP (\$2.1 million).

	Appropriations	
	2026 Executive Director's Recommendations	2026 Final Adopted and Amended Budget
Corporate Fund	\$ 530,820,200	\$ 532,820,200
Construction Fund	73,017,600	74,711,400
Retirement Fund	100,776,000	100,776,000
Reserve Claim Fund	48,273,800	48,273,800
Capital Improvements Bond Fund	689,527,900	701,627,900
Stormwater Management Fund	82,036,500	96,748,200
Bond Redemption & Interest Fund	248,020,300	248,020,300
Total Budget	\$ 1,772,472,300	\$ 1,802,977,800

The total appropriation request for the Stormwater Management Fund increased by \$14.7 million, or 17.9 percent, from the 2026 Executive Director's Recommendations of \$82.0 million to \$96.7 million. The change in appropriation is primarily due to a change in the project schedule for multiple projects, including the Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane (\$8.7 million), and various intergovernmental agreements (\$5.9 million).

Financial Policies, Objectives, and Accomplishments

Financial Policies, Objectives, and Accomplishments

To meet its federal, state, and local responsibilities, while ensuring cost-effective operations, the District adheres to a number of financial policies. These policies are part of a dynamic process whereby the best use is made of available District resources. The following provides an overview of these policies, their objectives, and the measurable accomplishments resulting from their use.

Budgetary Policies

To protect the strong financial position of the District, ensure uninterrupted services, and stabilize annual tax levies, the Board adopted the following policies on December 21, 2006 to enhance and maintain budgetary fund balances. The General Corporate Fund policy was amended on December 10, 2009. The Bond Redemption & Interest Funds Investment Income policy was amended on November 3, 2011. The Stormwater Management Fund policy was adopted on December 10, 2009 and amended on November 3, 2011 and December 17, 2015.

General Corporate Fund

- Corporate Fund undesignated fund balance as of January 1 of each budget year must be maintained at between 12 percent and 15 percent of appropriations. The fund balance may be maintained by not fully appropriating prior year fund balances. This level of fund balance will ensure the District's ability to maintain all operations even in the event of unanticipated revenue shortfalls and provide time to adjust budget and operations;
- Corporate Working Cash Fund must be sufficient to finance 95 percent of the full annual expenditure of the Corporate Fund. This will be financed through transfers of surpluses from the Construction Working Cash Fund, direct tax levies, tax levy financed debt (Working Cash Bonds), and transfers of accumulated interest from other funds. This level of fund balance will continue financing of the Corporate Fund in the event of delays in second installment real estate tax collections;
- Reserve Claim Fund balance will be targeted toward the maximum level permitted by statute, 0.05 percent of the equalized assessed valuation (EAV), whenever economically feasible. This will be financed through tax levies at the maximum 0.5 cents per \$100 of EAV when economically feasible and financially prudent. This level of funding will protect the District if environmental remediation costs cannot be recovered from former industrial tenants of District properties, catastrophic failure of District operational infrastructure, or other claims. As the District is partially self-insured, adequate reserves are critical.

The District will appropriate funds from the unassigned fund balance for emergencies and other requirements that the District believes to be in its best interest. In the event that any of these specific component objectives cannot be met, the Executive Director will report this fact and the underlying causes to the Board with a plan to bring the fund balances back into compliance with policy within a two-year period. To maintain relevance, this policy will be reviewed every three years following adoption or sooner at the discretion of the Executive Director.

Stormwater Management Fund

The maximum property tax levy of five cents per \$100 of EAV for the Stormwater Management Fund shall be allocated at a maximum of two cents per \$100 of EAV to fund operations and maintenance expenditures and the remainder of the levy shall fund direct cash outflows for capital and capital related expenditures and the interest and redemption of general obligation bond issues for capital projects.

Capital Improvements Bond Fund Investment Income

Investment earnings from the Capital Improvements Bond Fund (CIBF) resulting from all future bond issues will fund an equity transfer to the Bond Redemption & Interest Funds and be used to abate property tax levies or for other corporate needs. This practice will also limit the payment of arbitrage rebates.

Bond Redemption & Interest Funds Investment Income

Fund balances in the Bond Redemption & Interest Funds that might accumulate due to investment income will be identified and used to abate Bond Redemption & Interest property tax levies or for other corporate purposes. These abatements appropriately reduce property tax levies by the amount earned on invested balances above what is necessary for paying principal and interest due over the following 12 months, while still maintaining appropriate fund balances and when not required for other corporate

Financial Policies, Objectives, and Accomplishments

purposes. This policy and the subsequent tax abatements will assist in compliance with the Board's overall tax levy policy, which is not to exceed a five percent increase over the prior year, excluding the Stormwater Management Fund tax levy.

Abatement of Interest Rate Subsidies from Build America Bond Issuances

Interest reimbursement payments related to taxes levied for Build America Bond issuances will be presented to the Board for approval to abate, to be used for any lawful corporate purpose, or a combination thereof as determined as part of the annual budget process. Such abatement or alternative lawful use of the funds will be presented to the Board for approval prior to any abatement or use of reimbursement funds.

Capital Improvements Bond Fund Accumulated Income

Revenues that have accumulated in the CIBF from investment income, royalties, grants, or SRF revenues will primarily be used for capital projects. Capital projects are generally in the CIBF; however, capital projects in the Construction or Corporate Funds of critical importance may be financed by transfers from this revenue source. These funds may be transferred to the Bond Redemption & Interest Fund to be used to abate property taxes or may be used for other corporate needs, as necessary.

Annual Budget

The District's Annual Budget shall present a complete financial plan for the budget year. The Budget will be prepared and presented as one comprehensive management and balanced financial plan, including capital and operating requirements, financing requirements, requirements for employee retirement, and reserve claim funding.

In addition, the District prepares and manages its budgets based on the following long-standing policies:

- Budget estimates shall be prepared, and appropriations made, in a manner that reflects the use of program and performance principles and unit cost data. Appropriations shall be arranged according to funds, programs, and organizational units;
- Historical levels of funding and expenditure shall be included in the Budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions;
- The Budget shall contain separate and combined estimated balance sheets for each fund, with estimates of current assets and liabilities as available for appropriation at the beginning of the budget year;
- The Budget shall include a statement showing the method of arriving at the net tax figure, and provide estimates of all taxes to be levied for such budget year, as well as all other current receipts to be derived from other revenue sources;
- Statements shall be included in the Budget, which detail bonded indebtedness of the District, and show bonds authorized and unsold, District borrowing capacity, and the maturity dates of bond issues and corresponding rates of interest;
- The District will comply with the 1995 Tax Cap and Board policy limiting increases in the total property tax levy to five percent, excluding the Stormwater Management Fund.

Retirement Fund

On October 2, 2014, the Board adopted a policy establishing the objectives, goals, and funding sources for the annual contribution to the Metropolitan Water Reclamation District Retirement Fund.

Policy Objectives:

- Provide for a funding plan based on actuarially determined contributions;
- Provide funding discipline to ensure promised benefits can be paid;
- Seek reasonable and equitable allocation of the cost of benefits over time;
- Minimize volatility of the District's contributions to the extent reasonably possible and consistent with other policy goals;
- Support the goals of accountability and transparency with clear benchmarks and reporting.

Funding Goal: The funding goal of the District is to contribute annually to the Retirement Fund an amount that over time will increase the ratio of Retirement Fund assets to accrued liabilities to 100 percent by the year 2050.

Source of Funding: The source of funding for the District's contribution is the annual real estate tax levy and personal property replacement tax receipts as allowed under 40 ILCS 5/13-503.

The District may, at its discretion, transfer excess interest income or other legally available revenues to the Fund in accordance with 70 ILCS 2605/5.9. Such transfers will be made in addition to the annual tax levy amount funded by real estate and personal property replacement tax receipts.

Financial Policies, Objectives, and Accomplishments

Implementation of Funding Policy:

- In order to achieve the goals and objectives, the District will annually contribute: (1) an amount equivalent to the maximum employer contribution allowable by statute or (2) if the maximum amount exceeds the amount available for contribution from the District's tax levy in any budget year, the District may contribute an amount determined by the Fund actuary based on a triennial projection that exceeds the minimum employer contribution required by the statute and achieves a funded ratio of 100 percent by the year 2050.

Benchmarks:

- Progress toward the funding goal will be determined in part by an actuarial projection to be performed by the Fund's actuary every three years. This triennial projection will calculate a consistent multiple through the year 2050 that (1) satisfies the statutory requirements every year and (2) achieves a funded ratio of 100 percent by 2050. The projection multiple will serve as a guide for determining employer contributions until the next projection is performed. In addition to the triennial projection, the funded ratio calculated each year by the Fund actuary will serve as a benchmark to determine progress toward the funding goal.

Budgetary Objectives

- The District shall make every effort to minimize the tax levy using sound management and cost-effective operations.
- The District will maintain a positive relationship between revenues and expenditures.
- The financing of the Corporate, Stormwater Management, and Construction Funds budgets will be managed through use of the Corporate, Stormwater, and Construction Working Cash Funds, respectively. Interfund transfers will be used to minimize property tax levies for the Working Cash Funds.
- The District's Budget shall be prepared and presented in such a manner that it serves as a clear and comprehensive policy document, financial plan, operations guide, and communications device to its staff, public officials, and citizens.

Budgetary Accomplishments

The District's property tax levies comply with the Tax Cap Law. Fiscal plans have been developed and implemented to reduce expenditures as necessary to meet property tax revenue constraints while meeting our statutory and regulatory responsibilities.

The District has effectively institutionalized a financing strategy that avoids short-term financing of District operations. For 2026, the Working Cash Funds have sufficient balances to provide the desired level of financing without imposing a tax levy.

The Five-Year Financial Forecast component of the Budget and interim budgetary reporting identify future revenue shortfalls well ahead of time to allow for legislative relief to be sought or for other management plans and programs to be developed to avoid actual revenue shortfalls or over committed financial obligations.

For the 41st consecutive year, the GFOA of the United States and Canada has presented the Distinguished Budget Presentation Award for the District's 2025 Annual Budget. The entire 2026 Budget is available at mwr.org.

Investment and Cash Management Policy

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

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

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

Financial Policies, Objectives, and Accomplishments

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

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

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

Investment Objectives

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

Investment Accomplishments

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

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

Bonded Debt Policy

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

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

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

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

Bonded Debt Objectives

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

Bonded Debt Accomplishments

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

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

Financial Policies, Objectives, and Accomplishments

Bond Rating History

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

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

Financial and Accounting Policies

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

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

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

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

Financial and Accounting Objectives

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

Financial Policies, Objectives, and Accomplishments

by GASB 75. The OPEB Trust Fund implemented GASB 74 (for post-retirement plan) in 2017 and the District implemented GASB 75 (for employer) in 2018.

- An irrevocable trust, the Metropolitan Water Reclamation District Retiree Health Care Trust, was established to fund the future OPEB liability with the following operating parameters. On October 2, 2014, the funding policy was amended by the Board with the following parameters:
 - 100 percent maximum funding level;
 - 12 year funding period;
 - \$5 million funding in each of the 12 years 2015 through 2026, with no further advance funding contributions required after 2026. Beginning in 2027, cash to be withdrawn from the Trust to fund claims and insurance premiums will be determined by the plan's actuary with the funding percentage to be maintained at 100 percent for all future years.
 - On November 19, 2009, the Board adopted the OPEB Trust Investment Policy designed to control risk and provide guidance in establishing a prudent investment strategy for the Trust. The policy was subsequently revised most recently on November 15, 2018 to allow for new asset allocation targets structured to provide competitive performance while minimizing the potential for losses. The current policy allows for a range of exposure to four aggregate asset classes including domestic equities, international equities, fixed income securities, along with money market funds and cash.

The District has adopted the following fund balance policy in conformity with GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions:

- *Committed Fund Balances* - The District's Board shall establish, modify, or rescind a fund balance commitment by formal action of the Board;
- *Assigned Fund Balances* - The Executive Director may assign amounts of fund balances to a specific purpose;
- *Accounting Policies of Fund Balances* - The General Corporate Fund is a combination of the Corporate, Working Cash, and Reserve Claim Funds. In the General Corporate Fund, the District considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts, and then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized. In governmental funds, other than the General Corporate Fund, the District considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District will first utilize assigned amounts, followed by committed amounts, and then restricted amounts.

For the year ended December 31, 2015, the Board adopted a policy to implement GASB 68. The following categories are recognized and reported in the Annual Comprehensive Financial Report to better illustrate the pension liability to the District:

- Net pension liability
- Annual pension expense

Financial Accomplishments

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the year ended December 31, 2024, and for the MWRD Retiree Health Care Trust for the year ended December 31, 2024. This is the 50th consecutive year and 18th consecutive year that the District has received these prestigious awards, respectively. The Annual Comprehensive Financial Reports are available at mwrdd.org. The external audit of the District's 2024 financial statements, completed on May 9, 2025, includes an unmodified opinion. In 2025, the Internal Auditing Section completed 16 audits.

Policy Development and The Budget Process

Policy Development and the Budget Process

Policy development for the District, performed on both the legislative and executive levels, is ongoing and integrally related to the budget process.

Planning and Policy Development Activities of the Board of Commissioners

The District's Board is the organization's legislative branch wherein planning is done through a standing committee structure, whereby committee chairpersons and vice-chairpersons are elected by the Board concurrent with the biannual election of officers. With the exception of the Committee on Finance, whose chair is specifically referred to in the District's enabling legislation, the focus of each committee is determined by the Board itself. The members of these committees are made up of fellow commissioners. The Board's committees follow:

Affirmative Action	Budget and Employment	Engineering
Ethics	Federal Legislation	Finance
Industrial Waste and Water Pollution	Information Technology	Judiciary
Labor and Industrial Relations	Maintenance and Operations	Monitoring and Research
Municipalities	Pension, Human Resources, and Civil Service	Procurement
Public Health and Welfare	Public Information and Education	Real Estate Development
State Legislation and Rules	Stormwater Management	

These standing committees develop plans and formulate policies that are then brought before the entire Board for formal adoption. These plans and policies provide direction to both the Board itself and the staff. On critical issues, and where broad discussion is warranted for future consensus building, the committee chairperson periodically calls "study sessions", inviting public testimony and discussion.

District Commissioners participate in regional planning and policy development as members of commissions, associations, and steering committees. By law, the Chairman of Finance serves on the Cook County Public Building Commission. The District has formally designated Commissioner representatives on the Chicago Metropolitan Agency for Planning and Fulton County Steering Committee. District participation in these regional planning committees ensures regional coordination, cooperation, and communication for policy development and planning. The Board periodically recruits pro bono ad hoc Blue Ribbon Committees made up of government and business leaders to solicit input on issues of either regional interest or where expertise in an area outside the District's primary functions is required. Formal adoption of District policies is enacted at regularly scheduled Board meetings (semi-monthly) or at special Board meetings focused on a specific issue.

Strategic Plan

Using the budget process to guide District-wide priorities, the MWRD includes projects directly related to the Strategic Plan in the budget. The 2021-2025 Strategic Plan concluded its fourth year in June 2025 and was approximately 90 percent completed as of July 2025. At the end of August 2025, staff participated in a current state assessment and completed an analysis of the District's strengths, weaknesses, opportunities, and threats to help identify potential priority areas for the new 2026-2030 Strategic Plan. Engaging external stakeholders was a critical component of the strategic planning to ensure that Strategic Goals are aligned with community needs and regulatory requirements. Using this feedback as a key input, the District is finalizing a new Strategic Plan. The 2026-2030 Strategic Plan will succeed the previous 2021-2025 plan, guiding the District's vision and core values for the next five years.

Planning Activities by Staff

The Executive Director serves as the District's Chief Executive Officer and is responsible for the day-to-day administration of the organization. It is through the direction and authority of this office that compliance with the laws governing the agency and the policies established by the Board is assured. Under the direction of these laws and policies, staff planning takes place on various organizational platforms. Through organizational planning units, steering committees, task forces, and general managerial planning, District staff establishes organizational goals, objectives, and priorities. Planning takes place on both an interdepartmental and intradepartmental basis. Each committee or task force has representation that crosses departmental lines to ensure corporate agreement.

Policy Development and The Budget Process

Committees and Task Forces Planning

Other formal planning is accomplished through the utilization of committees and task forces. Committees and task forces meet monthly except for the Board of Standardization, which meets quarterly or as needed. A list of the various staff committees and task forces is as follows:

Audit Committee	Biosolids Task Force	Board of Standardization
Injury Task Force	Inventory Review Board	Natural Gas Committee
Non-Core Business Project Committee	Operations Committee	Records Management Committee

Each of these planning groups is delegated the responsibility to serve as District-wide planners for specific organizational needs. The Operations Committee includes subcommittees with designated assignments and purposes. These subcommittees work independently and then report their recommendations to the committee of the whole.

The Budget Process and Budget Procedures

The Budget & Management Section of General Administration, staff to the Executive Director, prepares the Annual Budget and five-year financial plan, including coordinating and consolidating the capital and maintenance plans for the upcoming and future years. Revenue projections and debt service requirements are examined along with the financial feasibility of capital projects, considering external and self-imposed financial constraints. The end product of this process is the Annual Appropriation Ordinance and a Five-Year Financial Forecast.

The 2026-2030 Five-Year Financial Forecast is prepared prior to the Executive Director's Budget Recommendations and reflects the best estimates of revenues, fund equity, and appropriation needs available at the time. The forecast is presented to the Executive Director. Subject to his review and approval, it is then included in the Budget. The projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the Annual Budget. It contributes to making the budget a comprehensive financial plan of District operations, past, present, and future. It summarizes the tax impact of the District's strategic goals and objectives.

All participants in the planning process are made aware of the District's budget process and cycle. The budget calendar is relatively the same from year-to-year and is distributed to the Board and staff in the first quarter of the preceding budget year. Correspondingly, planning groups develop plans, schedules, and detailed justification for personnel, contractual services, materials and supplies, equipment, and capital projects to comply with the annual budgeting process and cycle. Existing facilities' plans, historical expenditures, cash-flow projections, and long-term forecasts provide valuable guidelines as to the availability of resources for the upcoming budget development. These guidelines both facilitate the development of the budget and allow for meaningful debate during the budget review process as to priorities and organizational goals for the budget year, as well as future years. An outline of the Annual Budget process and procedures follows. The Strategic Plan guides the development of the Budget and the Five-Year Financial Forecast.

Policy Development and The Budget Process

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

1. After the first quarter of the fiscal year, the Budget Office holds a meeting with departmental budget representatives to discuss policy and procedures for budget preparation that begins in May. Instructions are distributed to departments, together with guidelines from the Executive Director, which indicate the direction the Budget should follow for the coming fiscal year. The basic forms are returned to the Budget Office, and a general summary is prepared for the Executive Director, who conducts departmental hearings in August.
2. A revenue meeting is conducted by the Executive Director, Administrative Services Officer, and Budget Officer, along with those departments responsible for revenue items. Available resources used to finance the Budget are analyzed at this meeting.
3. When departmental estimates are approved and final decisions are made, a Budget Message is prepared and the proposals of the Executive Director become the initial budget document. After departmental requests are finalized, the Executive Director's Budget Recommendations are published within 15 days. The Executive Director's Budget Recommendations are published and presented to the Board in October. At all times, the Budget figures are balanced between revenues and expenditures.
4. The Board's Committee on Budget and Employment holds public meetings with the Executive Director and department heads regarding the Executive Director's proposals.
5. At the conclusion of these hearings, the Committee on Budget and Employment recommends the preparation of a second document, a supplement to the Executive Director's Budget Recommendations called the "Tentative Budget," which incorporates changes approved at the hearings. Once printed, this is placed on public display, along with the Executive Director's Budget Recommendations, for a minimum of 10 days. An advertisement is published in a general circulation newspaper announcing the availability of the Tentative Budget for inspection at the main office of the District and specifying the time and date of the public hearing.
6. At least one public hearing is held between 10 and 20 days after the Budget has been made available for public inspection. All interested individuals and groups are invited to participate.
7. After the public hearing, the Committee on Budget and Employment presents the Tentative Budget, which includes revisions and the approved Appropriation and Tax Levy Ordinances, to the Board for adoption. This action must take place before January 1.
8. The Budget, as adopted by the Board, can be amended once at the next Regular Meeting of the Board. No amendment, however, can be requested before a minimum of five days after the Budget has been adopted. Amendments for contracts and/or services not received before December 31 must be reappropriated in the new Budget and are included through this amendment process.
9. The final budget document "As Adopted and Amended" is produced, and an abbreviated version, known as the "short form" is published in a newspaper of general circulation before January 20 of the fiscal year.
10. Budget implementation begins on January 1. The Finance Department and Budget Office provide control of appropriations and ensure that all expenditures are made in accordance with budget specifications. The manual entitled "Budget Code Book" is published in conformance with the Adopted Budget and is used to administer, control, and account for the Budget.
11. Supplemental appropriations can be made for the appropriation of revenues from federal or state grants, loans, bond issues, and emergencies. The Executive Director is authorized to transfer appropriations between line items within an object class of expenditure within a department. After March 1 of each fiscal year, transfers of appropriations between objects of expenditures or between departments must be presented for approval to the Board in accordance with applicable statutes.
12. The Board can authorize, by a two-thirds majority, the transfer of accumulated investment income between funds and the transfer of assets among the Working Cash Funds.

CALENDAR FOR 2026 BUDGET

Executive Director's Budget Recommendations

Submitted to Board of Commissioners Tuesday, October 21, 2025

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

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

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

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

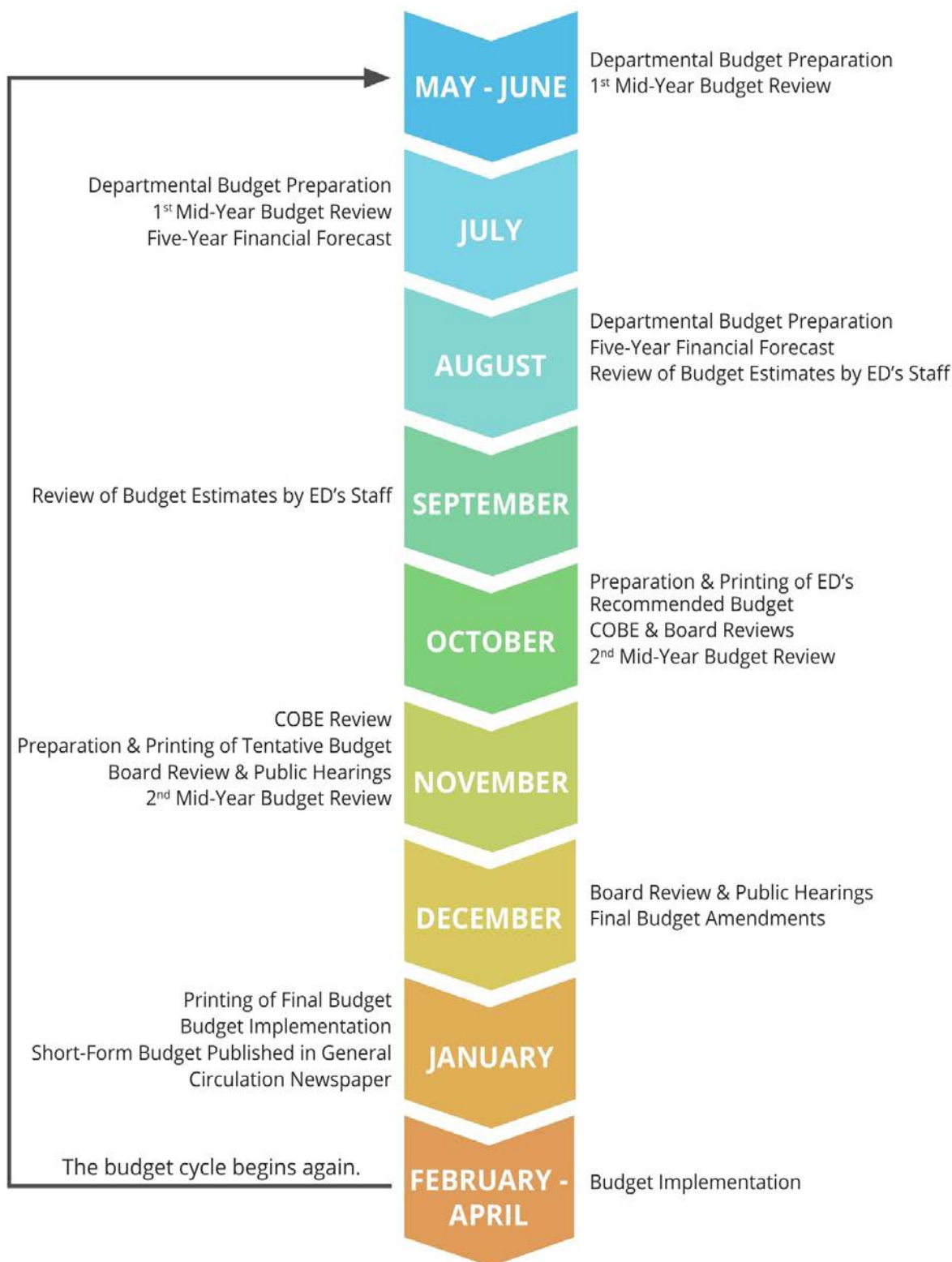
Board of Commissioners Amends the Adopted Budget Thursday, December 18, 2025



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

BUDGET CYCLE FOR 2025 - 2026

Each year, the District prepares and presents a complete financial plan for the budget year. The District monitors the revenues and expenditures on a regular basis. In accordance with the Illinois Compiled Statutes, the District maintains a balanced budget. The fiscal year begins on January 1 and ends on December 31.



COBE - Committee on Budget and Employment
ED - Executive Director

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

Approved as to Form and Legality:



General Counsel

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”;

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

APPROPRIATION ORDINANCE NUMBER O25-004A

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

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

Section 1. That this Ordinance be and the same is hereby termed the “Annual Appropriation Ordinance of the Metropolitan Water Reclamation District of Greater Chicago for the fiscal year beginning January 1, 2026, and ending December 31, 2026.”

Section 2. That the amounts hereinafter set forth or so much thereof as may be authorized by law and as may be needed, and not exceeding the aggregate sum allocated to and expendable by each department or principal division, be and the same are hereby appropriated for the payment of: (a) interest coupons on bonds; (b) sinking fund requirements for the payment of the principal of said bonds; (c) the Metropolitan Water Reclamation District Retirement Fund; (d) Construction Fund purposes; (e) Capital Improvements Bond Fund purposes; (f) Reserve Claim Fund; (g) Stormwater Management Fund purposes; and (h) all other corporate purposes of the Metropolitan Water Reclamation District of Greater Chicago during the fiscal year beginning January 1, 2026, and ending December 31, 2026.

Section 3. That for the purposes of accounting and expenditure control, the budgetary accounts set forth under the recital of estimated resources of the Metropolitan Water Reclamation District of Greater Chicago and budgetary accounts and code designations set forth in this Ordinance, shall be the official code designations of the Metropolitan Water Reclamation District of Greater Chicago and that the manual of Classification of Budgetary Code Accounts issued by General Administration of the Metropolitan Water Reclamation District of Greater Chicago, as revised, shall be in conformity therewith.

Section 4. That the Clerk and the other Heads of Departments of the Metropolitan Water Reclamation District of Greater Chicago shall use the aforesaid official code designations in administering the Appropriation Ordinance and in accounting for expenditures authorized herein.

Section 5. That wherever an appropriation is made under the classification “Personal Services,” “Contractual Services,” “Materials and Supplies,” “Machinery and Equipment,” “Capital Improvements,” “Land” or “Fixed and other Charges,” it is supported by a schedule of Line Items.

The Executive Director is authorized to transfer appropriations between line items within an object class of expenditure within a department. Transfers of appropriations between objects of expenditure or between departments must

be presented for approval to the Board of Commissioners in accordance with applicable statutes.

All expenditures against such appropriations shall be made in accordance with such supporting Line Item Schedules, and no voucher shall be approved by the Clerk for a sum exceeding the amount shown in said schedules; that the titles and the compensations appearing in the Personal Services supporting schedules shall be construed to be the official titles and maximum compensation for the same.

(a) Included in the appropriation for Total Personal Services is Account Number 601010 “Salaries of Regular Employees” that includes employees’ contributions to the Pension Fund along with associated salary and pay grade schedules for classified employees and exempt secretaries as adopted by the Board of Commissioners. The amount set up under Account Number 601010 “Salaries of Regular Employees” includes (1) the adjustment of salaries for employees eligible to receive step increases based on the prescribed standards of service and performance and (2) changes in Labor and Trades Wage Schedule Classifications as authorized by the Board of Commissioners. The amount set up under Account Number 601050 “Compensation Plan Adjustments” includes payments to eligible employees for incentive pay for unused sick leave, retirements, severance, termination, and unused overtime and/or vacation pay as authorized by the Board of Commissioners. The amount set up under Account Number 601060 “Compensation for Paid Overtime” includes payments for paid overtime.

(b) The symbol “#” followed by a number or “(AC)”, when used in the budget document, means the following:

#1. After a title, signifies that the incumbent will retain the title until he or she vacates the position and then the position will be dropped.

(AC). After a title, signifies that the position is subject to appropriation control. It may be dropped at the discretion of the Executive Director based on operational requirements.

#2. After a title, signifies that when the position is vacated, the person filling the vacancy will receive the title within the parentheses. It can also indicate that while a grade level for a class title has been lowered, the incumbent in the position will be retained at the current grade level. This is indicated by a notation of the new grade level in parentheses following the title.

APPROPRIATION ORDINANCE NUMBER O25-004A

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

#4. After a title, signifies that while a class title has been assigned to the Technical, Administrative and Managerial (TAM) salary schedule, the incumbent in the position will be compensated under the previously assigned Professional and Managerial (PM) or General Service (GS) salary schedule. When the position is vacated, the person filling the vacancy by promotion or new appointment will be compensated under the TAM salary schedule.

Section 6. That amounts appropriated under classifications other than “Personal Services” to any department or division of the Metropolitan Water Reclamation District of Greater Chicago shall be expended under the following conditions:

(a) Insofar as practicable, all contracts for purchases and open market orders for purchases to be charged against such appropriation shall be based upon specifications which are definite and certain as to character and quality, and which conform to standard specifications for the various classes of Materials and Supplies, Machinery and Equipment already prescribed or hereafter to be prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago.

(b) The Clerk of the Metropolitan Water Reclamation District of Greater Chicago shall certify to the sufficiency of appropriations out of which such amounts due under contracts are to be paid.

(c) The Director of Procurement and Materials Management shall certify that the specifications for purchases of such Materials and Supplies, and Machinery and Equipment, for which standard specifications have been prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago, are in conformity with such standard specifications.

(d) All open market orders issued by any department or division for Materials and Supplies, and Machinery and Equipment, for which specifications shall have been prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago, shall contain a description of the goods ordered and insofar as practicable and feasible conform with such standard specifications.

(e) The Director of Procurement and Materials Management shall, in auditing claims for goods delivered on open market order, determine through inspection or otherwise, whether the goods delivered conform to such standard specifications.

(f) Every contract or purchase order involving amounts in excess of \$60,000.00 shall be signed by the President or other duly authorized officer of the Board of Commissioners, by the Executive Director, by the Clerk, and by the Director of Procurement and Materials Management of the Metropolitan Water Reclamation District of Greater Chicago.

(g) The Comptroller of the Metropolitan Water Reclamation District of Greater Chicago shall conduct audits of all expenditures. The Comptroller shall report the results of such audits to the President and the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago.

Section 7. That no employee shall have the right to demand continuous employment and compensation by reason of the appropriation if it becomes necessary to lay an employee off due to lack of work or lack of funds.

Section 8. That the supporting schedules and statements including unpaid bills and the item objects and purposes are appropriated for as follows:

SECTION II

BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS

This section includes a broad overview of the 2026 Budget with comparisons to past years and the projection of future District needs.

It begins by asking two basic questions: Where Does the Money Come From? and Where Does the Money Go? Answers are presented graphically using a dollar bill to illustrate.

The comparison of budget and current year appropriations, tax levies, and tax rates by fund is one of the most comprehensive and most useful comparisons in the budget.

Continuing to look at the overall picture, this section presents a detailed view of the entire budget, organizing information in different ways so that the user can compare budget and current year appropriations by department, fund, object, and program. Allocation of personnel is also compared by year, department, and fund.

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

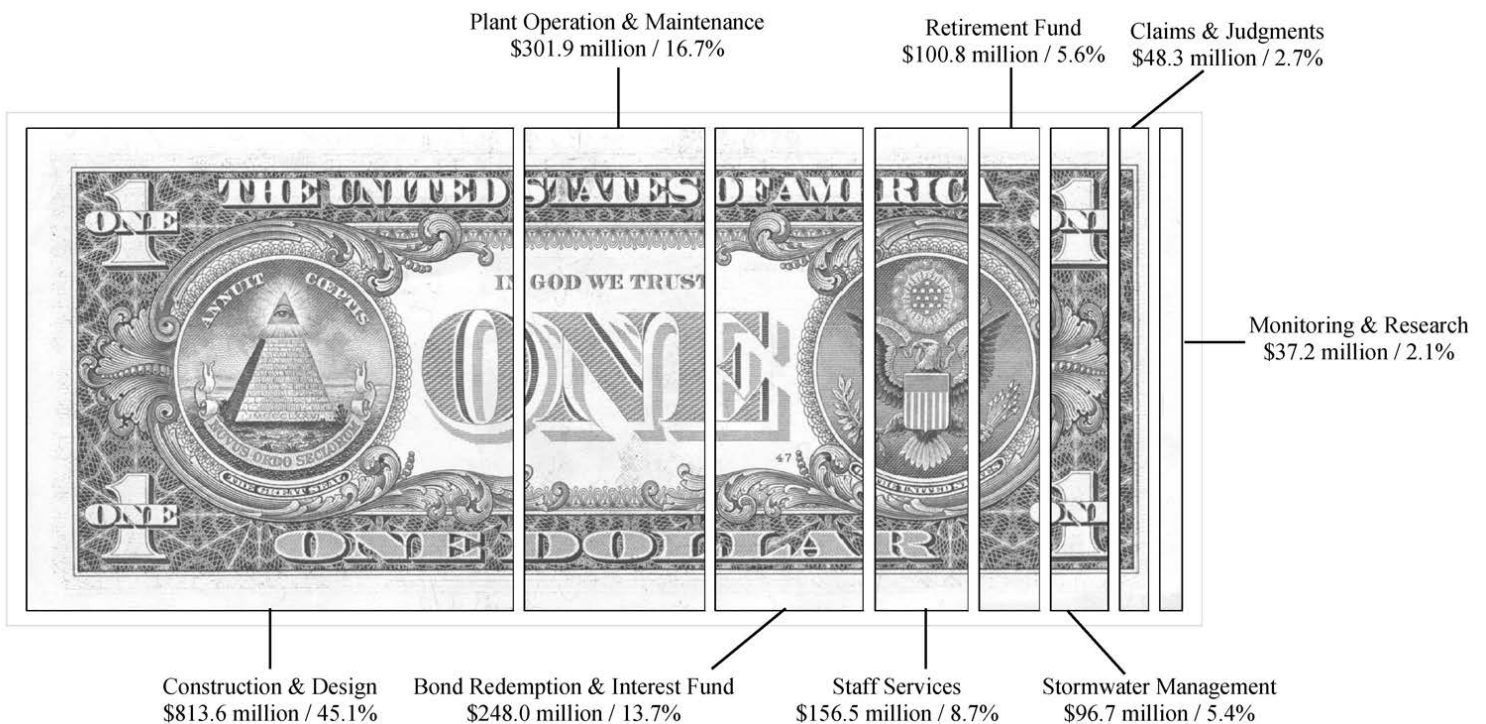
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WHERE THE MONEY COMES FROM: \$1,803.0 MILLION



* \$552.2 of the \$614.7 Net Assets Appropriable detailed in the analysis on the following page will be appropriated as revenue for 2026.

WHERE THE MONEY GOES: \$1,803.0 MILLION



SUMMARY OF NET ASSETS APPROPRIABLE

at January 1, 2026

(In Millions)

FUND

CURRENT ASSETS	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
Cash & Investments	\$ 172.9	\$ 446.0	\$ 59.2	\$ 37.6	\$ —	\$ 133.1	\$ 40.5	\$ 889.3
Restricted Cash	—	—	—	—	—	—	—	—
Deposit with Escrow Agent	—	—	—	—	—	—	—	—
Taxes Receivable	299.7	—	6.8	60.3	71.8	252.3	7.2	698.1
Prior Year Taxes Receivable	13.9	—	0.4	2.7	—	11.3	0.3	28.7
Replacement Tax	—	—	—	—	—	—	—	—
Grants	—	0.8	—	—	—	—	—	0.8
State Revolving Fund								
Loans Receivable	—	14.0	—	—	—	—	—	14.0
Total	\$ 486.5	\$ 460.8	\$ 66.4	\$ 100.6	\$ 71.8	\$ 396.7	\$ 48.1	\$ 1,630.9

CURRENT LIABILITIES, DESIGNATIONS AND RESTRICTIONS

Unpaid Bill and Contingent Liabilities	\$ 48.4	\$ 238.0	\$ 2.7	\$ 19.1	\$ —	\$ —	\$ 1.5	\$ 309.7
Due to Working Cash Funds	293.5	—	6.7	59.4	—	—	—	359.5
Liabilities for Restricted Assets	—	186.5	—	—	—	—	—	186.5
Principal and Interest	—	—	—	—	—	160.5	—	160.5
Total	\$ 341.9	\$ 424.5	\$ 9.3	\$ 78.5	\$ —	\$ 160.5	\$ 1.5	\$ 1,016.2
*Net Assets Appropriate	\$ 144.6	\$ 36.2	\$ 57.1	\$ 22.1	\$ 71.8	\$ 236.2	\$ 46.6	\$ 614.7
Budget Reserve	\$ (62.4)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (62.4)
Budget Reserve for Transfer to the Retirement Fund	—	—	—	—	—	—	—	—
Property Tax Levy Adjustment to Retirement Fund	(10.0)	—	—	—	10.0	—	—	—
Net Assets Appropriated	\$ 72.2	\$ 36.2	\$ 57.1	\$ 22.1	\$ 81.8	\$ 236.2	\$ 46.6	\$ 552.2
Equity Transfer for Stormwater Bond Payment	\$ —	\$ —	\$ —	\$ (9.7)	\$ —	\$ 9.7	\$ —	\$ —
Equity Transfer to Stormwater Management Fund	\$ —	\$ (5.0)	\$ —	\$ 5.0	\$ —	\$ —	\$ —	\$ —

* Net Assets Appropriate = Current Assets - Current Liabilities

Note: Amounts are rounded.

ESTIMATED TAX RATE

Estimated tax rate to be levied for each \$100.00 of assessed valuation as equalized to finance the appropriations of the Metropolitan Water Reclamation District of Greater Chicago is as follows:

Upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2026.

Gross Corporate Fund	14.62 ¢
Construction Fund	0.32
Stormwater Management Fund	3.07
Retirement Fund	3.51
Reserve Claim Fund	0.27
Subtotal	<u>21.79 ¢</u>

Bond Redemption & Interest Fund:

Capital Improvements Bonds - Series:

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

State Revolving Fund Bonds - Series:

Various	4.51 ¢

Refunding Bonds - Series:

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

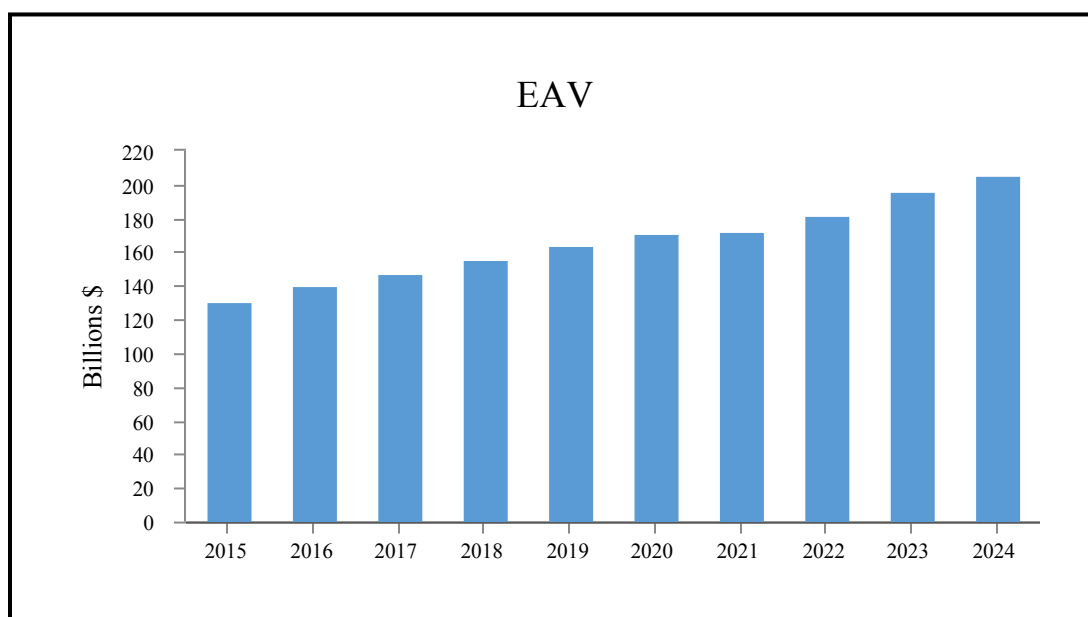
TOTAL ESTIMATED TAX RATE - 2026 **34.34 ¢**

TAXABLE PROPERTY WITHIN THE DISTRICT (Equalized Assessed Valuation)

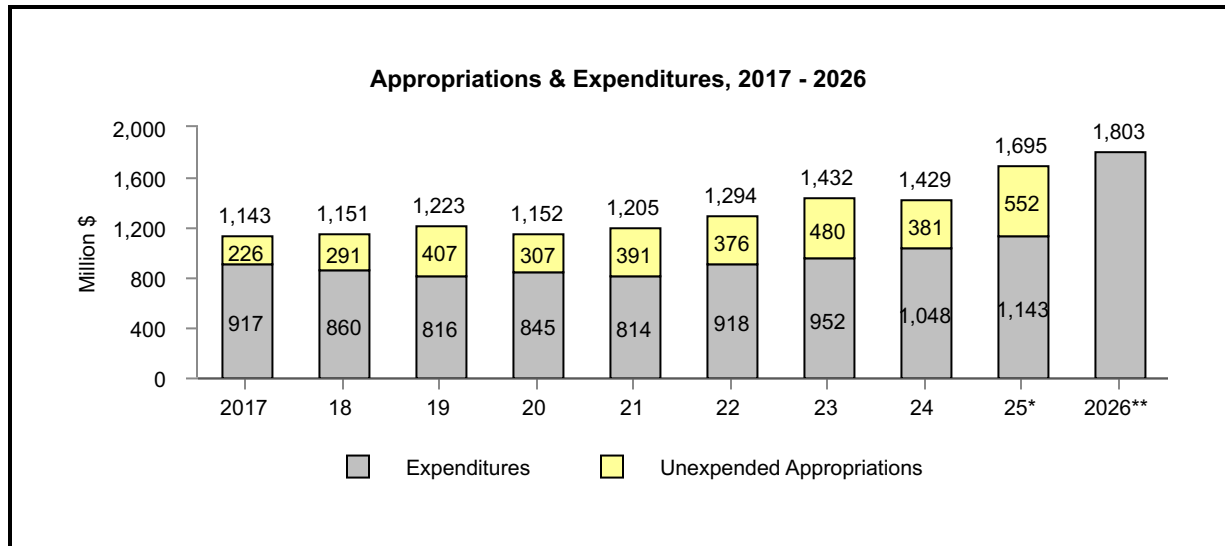
The equalized assessed valuation (EAV) of the Metropolitan Water Reclamation District increased 5.0 percent from 2023 to 2024, showing sustained growth for the eleventh straight year. The boundaries of the District encompass 93.3 percent of the area of Cook County. The District is located in one of the strongest and most economically diverse geographical areas of the country. The growth in commercial, industrial, and residential sectors in both downtown Chicago and the suburbs contributes to the strong base and the growth in the value of properties located within the District. The Cook County Assessor is responsible for all taxable real property within Cook County except for railroad property and pollution control facilities, which are assessed directly by the State of Illinois.

The equalized assessed valuation of real estate property is determined in Cook County based on market values of real estate, reduced by a classification factor determined by property use, and then multiplied by the State of Illinois equalization factor. The statutory objective is to value property at 33 1/3 percent of estimated fair market value.

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



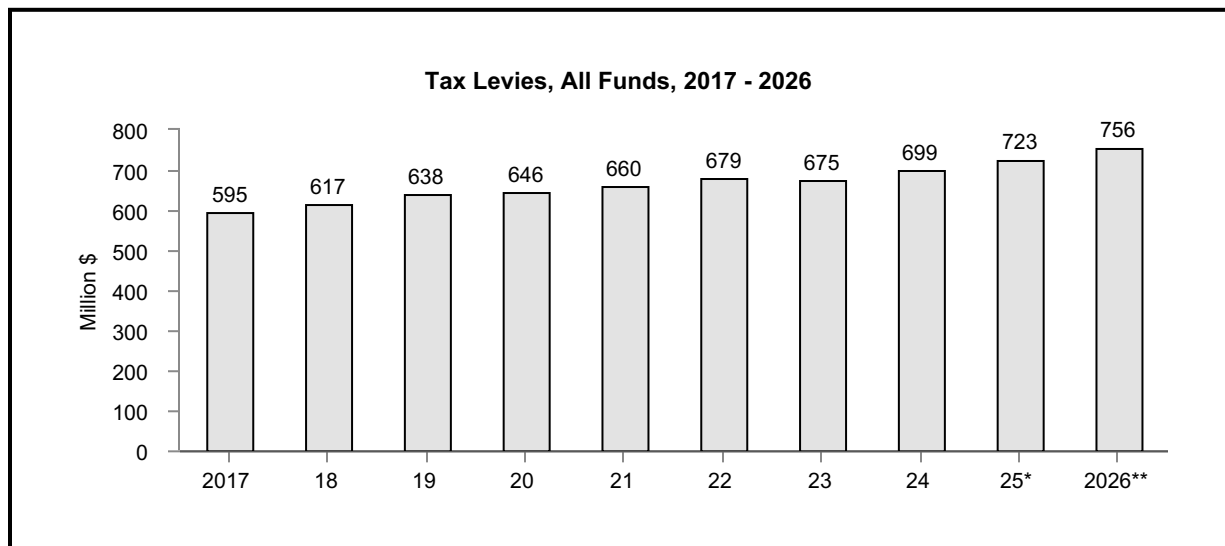
Year	Real Property	Railroad Property and Pollution Control Facilities	Total
2015	\$129.96 billion	\$344.38 million	\$130.30 billion
2016	140.40 billion	350.47 million	140.75 billion
2017	147.58 billion	362.43 million	147.95 billion
2018	155.39 billion	397.83 million	155.79 billion
2019	163.65 billion	407.72 million	164.05 billion
2020	170.46 billion	431.03 million	170.89 billion
2021	172.31 billion	430.15 million	172.74 billion
2022	181.14 billion	500.29 million	181.64 billion
2023	195.15 billion	533.51 million	195.69 billion
2024	204.90 billion	545.74 million	205.45 billion



*Adjusted

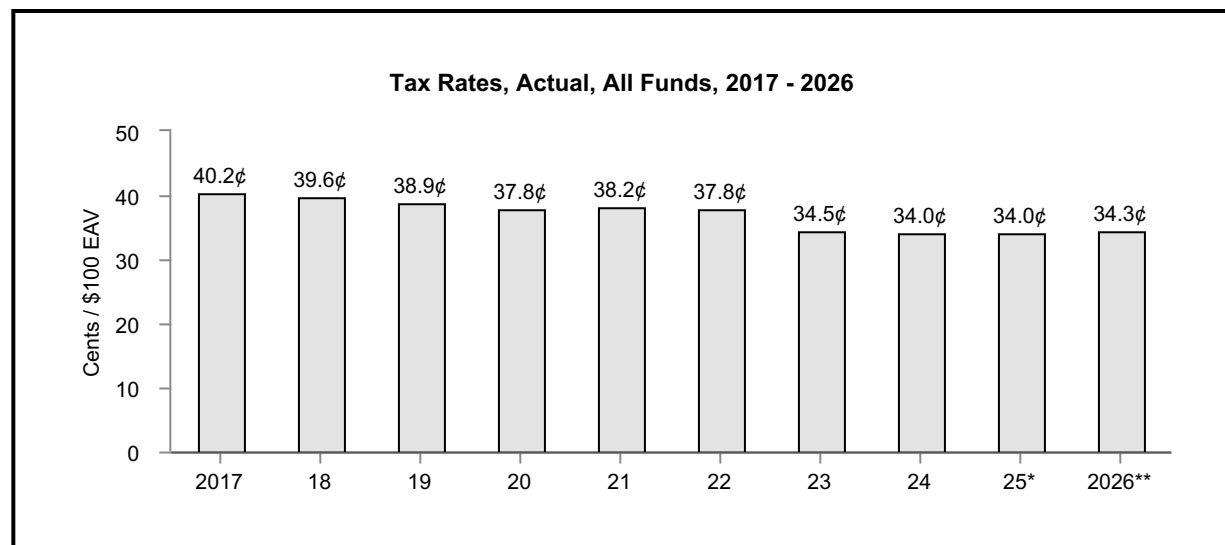
**Estimated

Note: Amounts are rounded.



*Adjusted

**Estimated



*Adjusted

**Estimated using 2024 EAV

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2026-2024 ALL FUNDS

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

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

COMPARATIVE STATEMENT OF TAX RATES

2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

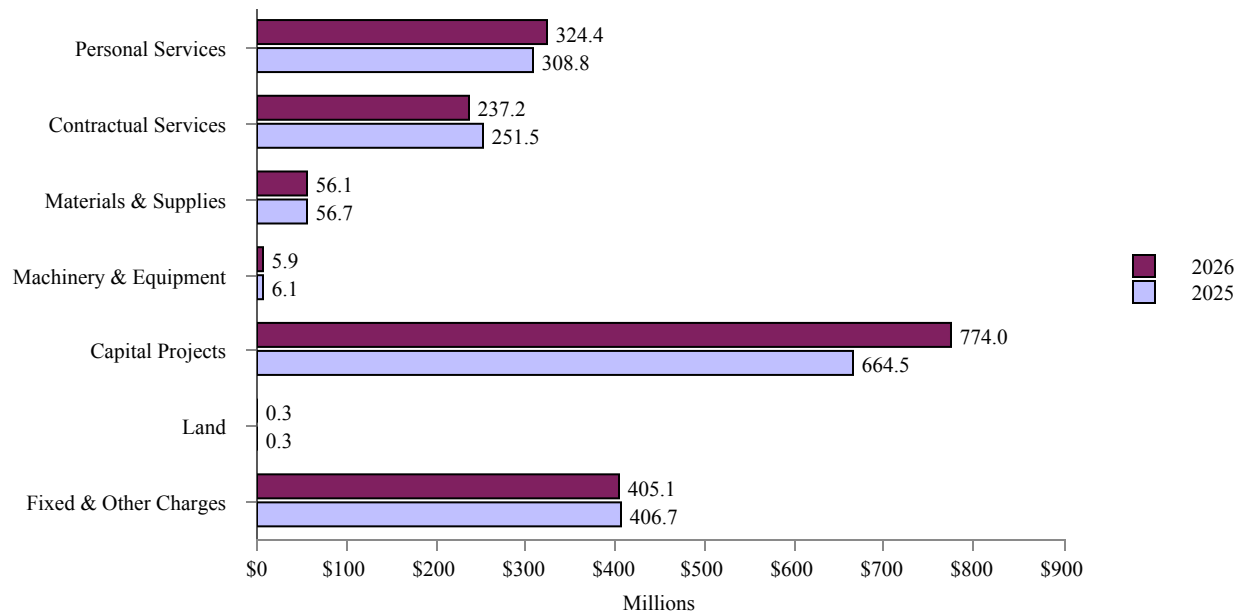
FUND		2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
	tax rate limit				
Corporate Fund	41¢	14.62 ¢	14.81 ¢	14.60 ¢	14.58 ¢
Construction Fund	10¢	0.32	0.33	0.33	0.34
Stormwater Management Fund	5¢	3.07	2.98	2.94	2.80
Retirement Fund		3.51	3.55	3.50	3.54
Reserve Claim Fund	½ ¢	0.27	0.36	0.35	0.37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

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

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

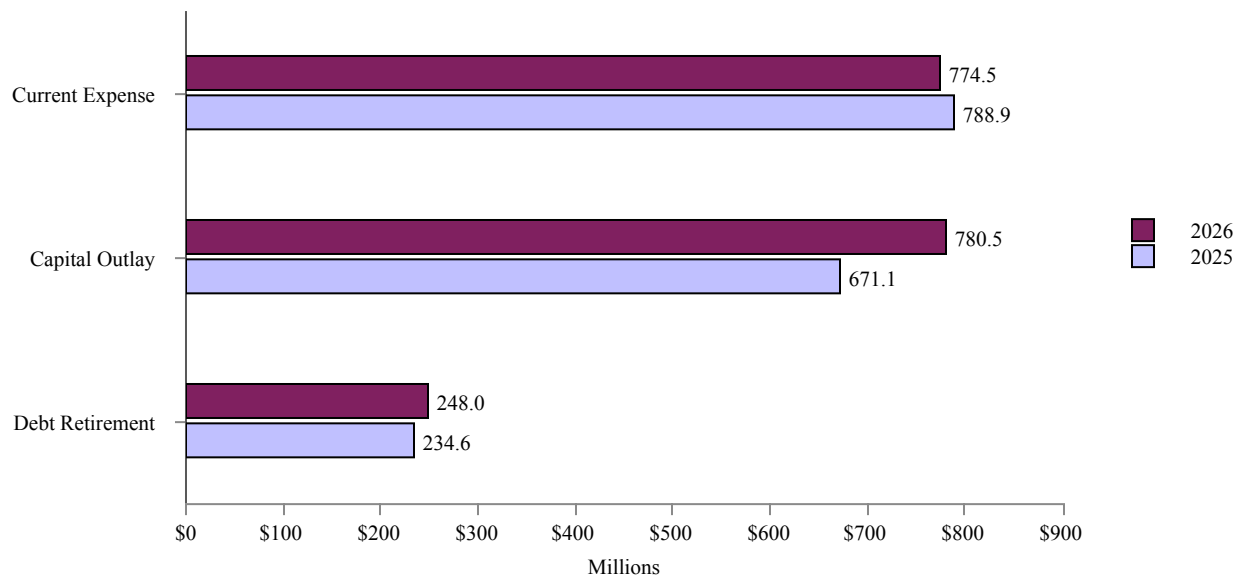
*** As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE



Note: Amounts are rounded.

COMPARATIVE APPROPRIATIONS BY MAJOR CHARACTER OF EXPENDITURE



Note: Amounts are rounded.

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

ORGANIZATION or FUND	YEAR	TOTAL	PERSONAL SERVICES	CONTRACTUAL SERVICES	MATERIALS & SUPPLIES	MACHINERY & EQUIPMENT	CAPITAL PROJECTS	LAND	FIXED & OTHER CHARGES
Board of Commissioners	2026	\$ 6,233,300	\$ 5,267,500	\$ 951,300	\$ 14,500	\$ —	\$ —	\$ —	\$ —
	2025	\$ 6,037,800	\$ 5,098,000	\$ 925,300	\$ 14,500	\$ —	\$ —	\$ —	\$ —
General Administration	2026	25,500,200	16,823,600	8,231,400	341,400	103,800	—	—	—
	2025	24,424,500	15,700,000	8,110,900	388,600	225,000	—	—	—
Monitoring & Research	2026	37,215,700	33,712,800	2,082,600	631,400	788,900	—	—	—
	2025	35,349,900	33,025,200	1,354,900	606,000	363,800	—	—	—
Procurement & Materls. Management	2026	11,884,900	6,688,000	477,400	4,649,500	70,000	—	—	—
	2025	11,707,000	6,517,500	497,700	4,691,800	—	—	—	—
Human Resources	2026	75,515,400	66,171,700	9,016,500	327,200	—	—	—	—
	2025	70,636,600	61,621,300	8,659,300	356,000	—	—	—	—
Information Technology	2026	22,807,300	10,868,700	11,072,500	823,100	43,000	—	—	—
	2025	26,904,700	10,261,700	15,290,500	772,500	580,000	—	—	—
Law	2026	9,132,600	6,990,300	1,288,300	19,800	—	—	—	834,200
	2025	8,865,000	6,672,000	1,391,200	19,800	—	—	—	782,000
Finance	2026	4,477,400	4,029,900	421,100	26,400	—	—	—	—
	2025	4,526,100	3,869,900	643,200	13,000	—	—	—	—
Maint. & Operations:									
General Division	2026	18,385,900	14,287,000	3,478,800	620,100	—	—	—	—
	2025	16,954,800	13,695,000	2,665,300	594,500	—	—	—	—
North Service Area	2026	61,742,500	31,496,400	24,034,800	5,786,300	425,000	—	—	—
	2025	60,661,500	29,790,600	24,938,700	5,095,800	836,400	—	—	—
Calumet Service Area	2026	73,512,800	25,043,700	28,571,300	17,121,200	2,776,600	—	—	—
	2025	73,448,500	23,933,100	27,830,300	19,508,200	2,176,900	—	—	—
Stickney Service Area	2026	148,240,100	50,290,200	71,027,100	25,281,800	1,641,000	—	—	—
	2025	143,633,800	47,633,100	70,216,400	24,242,800	1,541,500	—	—	—
TOTAL Maintenance & Operations	2026	\$ 301,881,300	\$ 121,117,300	\$ 127,112,000	\$ 48,809,400	\$ 4,842,600	\$ —	\$ —	\$ —
	2025	\$ 294,698,600	\$ 115,051,800	\$ 125,650,700	\$ 49,441,300	\$ 4,554,800	\$ —	\$ —	\$ —
Engineering	2026	38,172,100	27,982,500	9,943,100	246,500	—	—	—	—
	2025	40,544,500	27,002,600	13,332,200	209,700	—	—	—	—
TOTAL Corporate Fund	2026	\$ 532,820,200	\$ 299,652,300	\$ 170,596,200	\$ 55,889,200	\$ 5,848,300	\$ —	\$ —	\$ 834,200
	2025	\$ 523,694,700	\$ 284,820,000	\$ 175,855,900	\$ 56,513,200	\$ 5,723,600	\$ —	\$ —	\$ 782,000
Construction Fund	2026	74,711,400	—	4,210,300	—	—	70,501,100	—	—
	2025	83,143,600	—	5,190,100	—	—	77,953,500	—	—
Capital Improvements Bond Fund	2026	701,627,900	—	9,590,000	—	—	685,245,100	300,000	6,492,800
	2025	546,102,500	—	18,465,000	—	—	525,723,900	300,000	1,613,600
Stormwater Management Fund	2026	96,748,200	14,754,300	52,776,000	233,000	10,000	18,274,900	—	10,700,000
	2025	134,723,100	14,006,300	52,010,100	224,900	340,800	60,841,000	—	7,300,000
Bond Redemption & Interest Fund	2026	248,020,300	—	—	—	—	—	—	248,020,300
	2025	234,620,974	—	—	—	—	—	—	234,620,974
Retirement Fund	2026	100,776,000	—	—	—	—	—	—	100,776,000
	2025	118,736,000	—	—	—	—	—	—	118,736,000
Reserve Claim Fund	2026	48,273,800	10,000,000	—	—	—	—	—	38,273,800
	2025	53,586,800	10,000,000	—	—	—	—	—	43,586,800
GRAND TOTAL	2026	\$ 1,802,977,800	\$ 324,406,600	\$ 237,172,500	\$ 56,122,200	\$ 5,858,300	\$ 774,021,100	\$ 300,000	\$ 405,097,100
	2025	\$ 1,694,607,674	\$ 308,826,300	\$ 251,521,100	\$ 56,738,100	\$ 6,064,400	\$ 664,518,400	\$ 300,000	\$ 406,639,374
PERCENTAGES	2026	100.0%	18.0%	13.2%	3.1%	0.3%	42.9%	—%	22.5%
	2025	100.0%	18.2%	14.8%	3.3%	0.4%	39.2%	—%	24.0%

Note: Percentages are rounded.

COMPARATIVE APPROPRIATIONS BY CHARACTER OF EXPENDITURE 2026-2025 ALL FUNDS

ORGANIZATION OR FUND	YEAR	TOTAL	CURRENT EXPENSE	CAPITAL OUTLAY	DEBT RETIREMENT
Board of Commissioners	2026	\$ 6,233,300	\$ 6,233,300	\$ —	\$ —
	2025	\$ 6,037,800	\$ 6,037,800	\$ —	\$ —
General Administration	2026	25,500,200	25,396,400	103,800	—
	2025	24,424,500	24,199,500	225,000	—
Monitoring & Research	2026	37,215,700	36,426,800	788,900	—
	2025	35,349,900	34,986,100	363,800	—
Procurement & Materials Management	2026	11,884,900	11,814,900	70,000	—
	2025	11,707,000	11,707,000	—	—
Human Resources	2026	75,515,400	75,515,400	—	—
	2025	70,636,600	70,636,600	—	—
Information Technology	2026	22,807,300	22,764,300	43,000	—
	2025	26,904,700	26,324,700	580,000	—
Law	2026	9,132,600	9,132,600	—	—
	2025	8,865,000	8,865,000	—	—
Finance	2026	4,477,400	4,477,400	—	—
	2025	4,526,100	4,526,100	—	—
Maintenance & Operations:					
General Division	2026	18,385,900	18,385,900	—	—
	2025	16,954,800	16,954,800	—	—
North Service Area	2026	61,742,500	61,317,500	425,000	—
	2025	60,661,500	59,825,100	836,400	—
Calumet Service Area	2026	73,512,800	70,736,200	2,776,600	—
	2025	73,448,500	71,271,600	2,176,900	—
Stickney Service Area	2026	148,240,100	146,599,100	1,641,000	—
	2025	143,633,800	142,092,300	1,541,500	—
TOTAL Maintenance & Operations	2026	\$ 301,881,300	\$ 297,038,700	\$ 4,842,600	\$ —
	2025	\$ 294,698,600	\$ 290,143,800	\$ 4,554,800	\$ —
Engineering	2026	38,172,100	38,172,100	—	—
	2025	40,544,500	40,544,500	—	—
TOTAL Corporate Fund	2026	\$ 532,820,200	\$ 526,971,900	\$ 5,848,300	\$ —
	2025	\$ 523,694,700	\$ 517,971,100	\$ 5,723,600	\$ —
Construction Fund	2026	74,711,400	4,210,300	70,501,100	—
	2025	83,143,600	5,190,100	77,953,500	—
Capital Improvements Bond Fund	2026	701,627,900	15,832,800	685,795,100	—
	2025	546,102,500	19,828,600	526,273,900	—
Stormwater Management Fund	2026	96,748,200	78,463,300	18,284,900	—
	2025	134,723,100	73,541,300	61,181,800	—
Bond Redemption & Interest Fund	2026	248,020,300	—	—	248,020,300
	2025	234,620,974	—	—	234,620,974
Retirement Fund	2026	100,776,000	100,776,000	—	—
	2025	118,736,000	118,736,000	—	—
Reserve Claim Fund	2026	48,273,800	48,273,800	—	—
	2025	53,586,800	53,586,800	—	—
GRAND TOTAL	2026	\$ 1,802,977,800	\$ 774,528,100	\$ 780,429,400	\$ 248,020,300
	2025	\$ 1,694,607,674	\$ 788,853,900	\$ 671,132,800	\$ 234,620,974
PERCENTAGES	2026	100%	43%	43%	14%
	2025	100%	47%	40%	14%

Note: Percentages are rounded.

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

(In Millions)

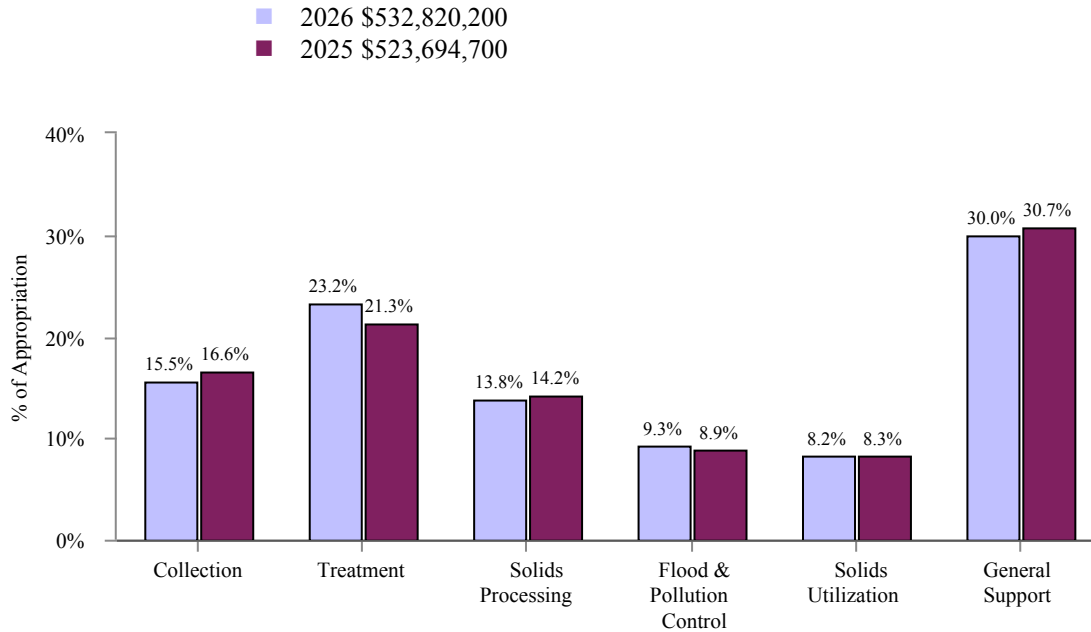
DEPARTMENT	MAJOR PROGRAM													
	COLLECTION		TREATMENT		SOLIDS PROCESSING		SOLIDS UTILIZATION		FLOOD & POLLUTION CONTROL		GENERAL SUPPORT		TOTAL	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Board of Commissioners	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6.2	\$ 6.0	\$ 6.2	\$ 6.0
General Administration	—	—	—	—	—	—	—	—	—	—	25.5	24.4	25.5	24.4
Monitoring & Research	—	—	—	—	—	—	—	—	37.2	35.3	—	—	37.2	35.3
Procurement & Materials Management	—	—	—	—	—	—	—	—	—	—	11.9	11.7	11.9	11.7
Human Resources	—	—	—	—	—	—	—	—	—	—	75.5	70.6	75.5	70.6
Information Technology	—	—	—	—	—	—	—	—	—	—	22.8	26.9	22.8	26.9
Law	—	—	—	—	—	—	—	—	0.6	0.7	8.5	8.2	9.1	8.9
Finance	—	—	—	—	—	—	—	—	0.3	0.4	4.1	4.2	4.5	4.5
Maintenance & Operations	69.3	86.3	113.8	97.4	65.8	62.5	43.5	41.0	6.5	5.3	3.0	2.3	301.9	294.7
Engineering	13.5	17.4	9.4	9.1	7.8	7.0	0.3	0.3	5.0	4.6	2.3	2.2	38.2	40.5
Total Corporate Fund	\$ 82.7	\$ 103.6	\$ 123.2	\$ 106.5	\$ 73.6	\$ 69.5	\$ 43.8	\$ 41.3	\$ 49.6	\$ 46.2	\$ 159.8	\$ 156.6	\$ 532.8	\$ 523.7
Construction and Capital Improvements Bond Funds	\$ 102.6	\$ 47.6	\$ 527.6	\$ 519.5	\$ 96.3	\$ 30.6	\$ 1.3	\$ 2.6	\$ 41.5	\$ 26.9	\$ 7.1	\$ 2.0	\$ 776.3	\$ 629.2
Stormwater Management Fund	—	—	—	—	—	—	—	—	96.6	134.7	0.2	—	96.7	134.7
Miscellaneous (Debt Service, Retirement, and Reserve Funds)	—	—	—	—	—	—	—	—	—	—	397.1	406.9	397.1	406.9
GRAND TOTAL	\$ 185.3	\$ 151.3	\$ 650.9	\$ 626.0	\$ 169.9	\$ 100.1	\$ 45.0	\$ 43.9	\$ 187.7	\$ 207.8	\$ 564.2	\$ 565.5	\$ 1,803.0	\$ 1,694.6

Notes: Totals are rounded.

APPROPRIATION DISTRIBUTION BY MAJOR PROGRAM

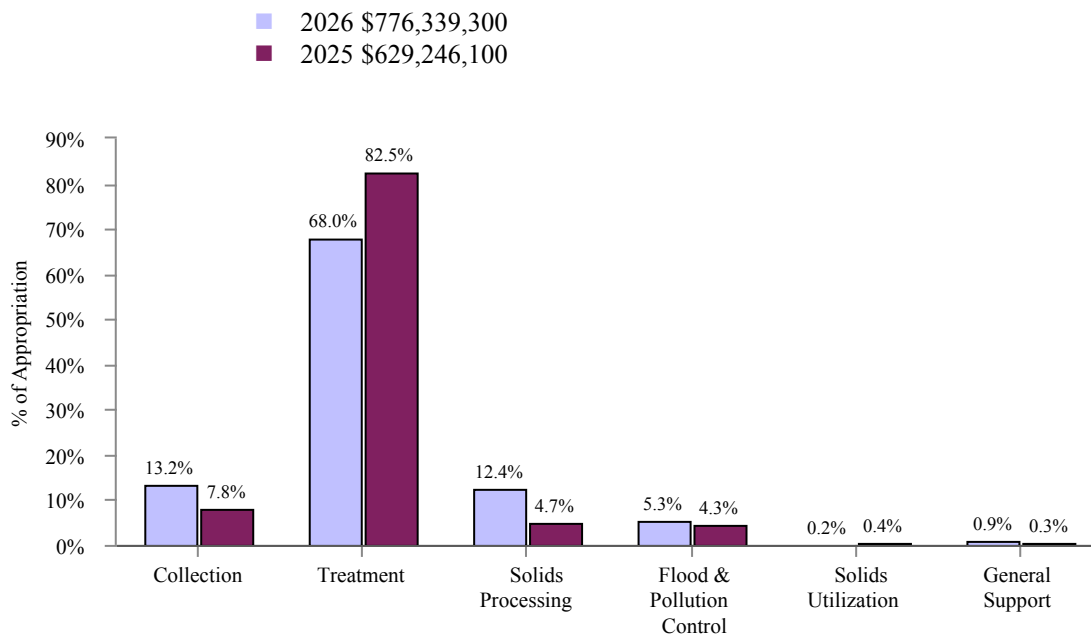
To comply with Illinois Statute, it is necessary to prepare budget estimates and appropriate funds according to programs, as well as organizational units, performance principles, and unit cost data. The two charts on this page show the relationship of major objectives or functions within the Corporate,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

Corporate Fund



Note: Percentages are rounded.

Capital Improvements Bond & Construction Funds



Note: Percentages are rounded.

2026 - 2025 PROGRAM APPROPRIATION COMPARISON

ALL FUNDS

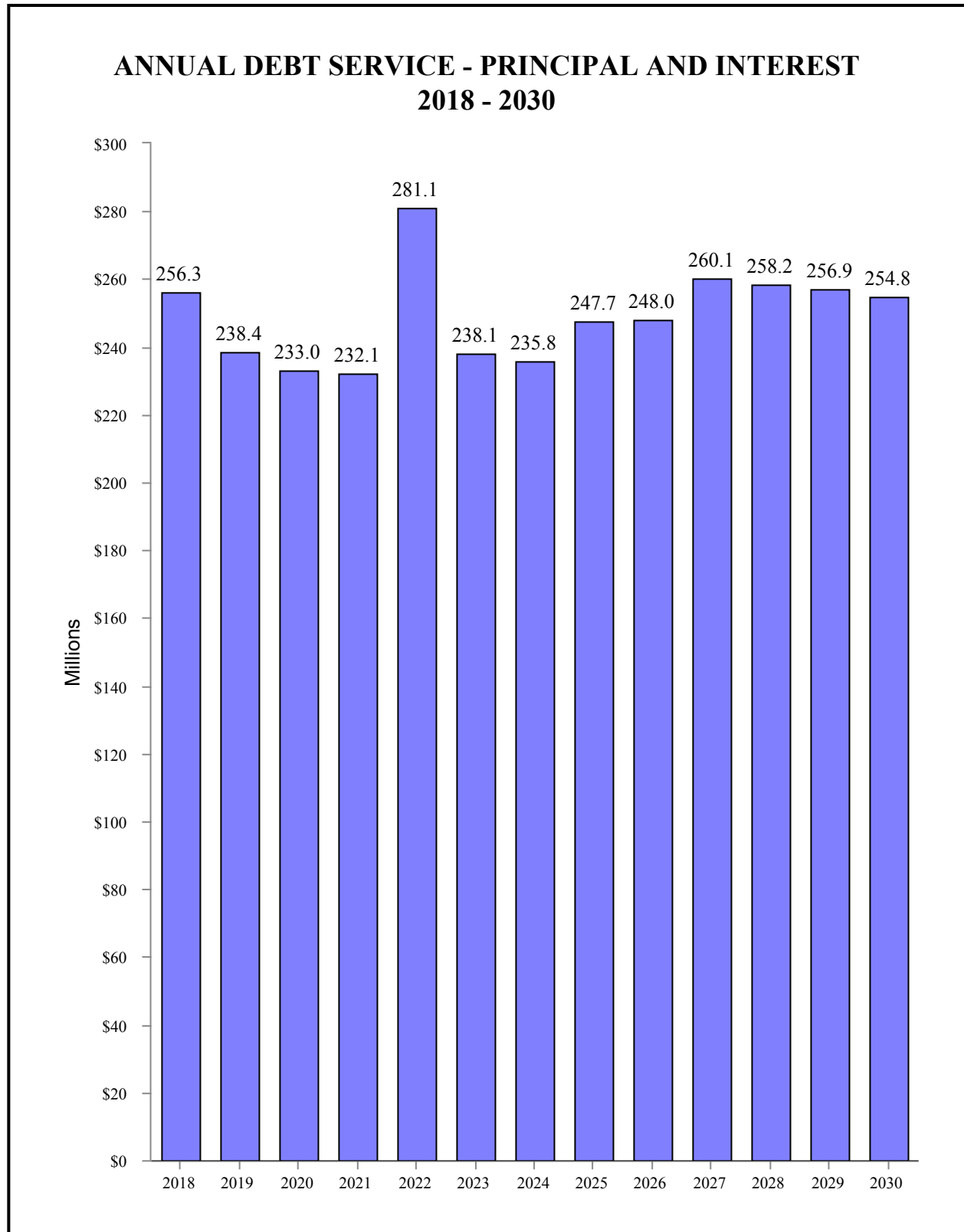
PROGRAM OBJECTIVE

NUMBER	NAME	2026 BUDGET	2025 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
						2026	2025
1000	Collection	\$ 185,341,810	\$ 151,289,932	\$ 34,051,878	22.5	302	300
2000	Treatment	650,870,676	626,000,730	24,869,946	4.0	443	439
3000	Solids Processing	169,887,006	100,129,815	69,757,191	69.7	256	253
4000	Flood & Pollution Control	187,661,178	207,802,372	(20,141,194)	(9.7)	449	452
5000	Solids Utilization	45,043,290	43,881,369	1,161,921	2.6	43	42
7000	General Support (Debt, Retirement, Law, etc.)	564,173,840	565,503,456	(1,329,616)	(0.2)	464	466
TOTAL		\$ 1,802,977,800	\$ 1,694,607,674	\$ 108,370,126	6.4	1,957	1,952

SUMMARY BY FUND

FUND	2026 BUDGET	2025 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
					2026	2025
Corporate Fund	\$ 532,820,200	\$ 523,694,700	\$ 9,125,500	1.7	1,855	1,850
Construction & Capital Improvements Bond Funds	776,339,300	629,246,100	147,093,200	23.4	—	—
Stormwater Management Fund	96,748,200	134,723,100	(37,974,900)	(28.2)	102	102
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)	—	—
Bond Redemption & Interest Fund	248,020,300	234,620,974	13,399,326	5.7	—	—
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)	—	—
TOTAL	\$ 1,802,977,800	\$ 1,694,607,674	\$ 108,370,126	6.4	1,957	1,952

The 2026 appropriation for the Construction and Capital Improvements Bond Funds is \$776,339,300, an increase of \$147,093,200, or 23.4 percent, from 2025 due to project schedules.



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

Bonds to be sold in the future are not included in this chart, but are included on pages [62](#) and [68](#).

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2025

BOND SERIES	DATE OF MATURITY	INTEREST RATES	AMOUNT PAYABLE
Capital Improvements Bonds - Series:			
2009 Limited Tax Series	2038	5.7%	\$ 600,000,000
2016 Unlimited Tax Series C	2045	5.0%	30,000,000
2016 Limited Tax Series D	2030	5.0%	12,180,000
* 2016 Alternate Revenue Unlimited Tax Series E	2045	5.0%	45,155,000
2016 Qualified Energy Conservation Limited Tax Series F	2036	4.0%	4,000,000
2021 Limited Tax Series A	2051	4.0% to 5.0%	113,935,000
2021 Unlimited Tax Series B	2036	5.0%	30,000,000
2024 Limited Tax Series A	2044	5.0%	253,305,000
2024 Unlimited Tax Series B	2043	5.0%	18,150,000
SUBTOTAL - Capital Improvements Bonds:			<u>\$ 1,106,725,000</u>
Refunding Bonds - Series:			
2007 Unlimited Tax Series B	2035	5.3%	\$ 91,845,000
2007 Limited Tax Series C	2033	5.3%	99,265,000
2016 Unlimited Tax Series A	2031	5.0%	200,905,000
2016 Limited Tax Series B	2031	5.0%	28,520,000
2021 Limited Tax Series C	2032	5.0%	99,510,000
2021 Unlimited Tax Series D	2031	5.0%	31,555,000
2021 Unlimited Taxable Series E	2033	1.6% to 2.7%	84,850,000
* 2021 Alternate Revenue Unlimited Taxable Series F	2041	0.6% to 3.1%	33,110,000
2024 Limited Tax Series C	2028	5.0%	42,385,000
2024 Unlimited Tax Series D	2033	5.0%	23,305,000
* 2024 Alternate Revenue Unlimited Tax Series E	2037	5.0%	6,930,000
SUBTOTAL - Refunding Bonds:			<u>\$ 742,180,000</u>
State Revolving Fund Bonds - Series:			
01C SRF L172128	2026	2.50%	\$ 1,676,192
04A SRF L172485	2027	2.50%	3,061,547
04B SRF L172488	2027	2.50%	3,576,484
04C SRF L172493	2027	2.50%	252,632
04D SRF L172494	2027	2.50%	242,268
04E SRF L172495	2028	2.50%	1,246,087
04F SRF L172496	2031	—%	1,093,039
04G SRF L172611	2027	2.50%	393,573
04H SRF L172849	2029	2.50%	11,784,505
07A SRF L172625	2030	2.50%	11,722,280
07B SRF L172850	2030	2.50%	8,645,886
07C SRF L172770	2031	—%	18,333,333
07D SRF L172763	2030	2.50%	2,673,723
09A SRF L173074	2032	1.25%	16,440,332
09B SRF L173064	2031	—%	2,105,894
09C SRF L173063	2031	—%	615,764
09D SRF L174558	2031	2.30%	14,532,096
09E SRF L173005	2031	1.25%	13,045,479
09F SRF L174557	2032	1.25%	22,375,881
09G SRF L173075	2032	1.25%	10,412,712
09H SRF L173800	2031	—%	202,358
09I SRF L174675	2031	1.25%	3,344,660
12A SRF L174710	2034	2.30%	3,674,487
12B SRF L174712	2034	2.30%	3,146,913
12C SRF L174621	2031	2.00%	4,646,828
12D SRF L174988	2032	1.93%	11,926,266
12E SRF L174709	2035	1.93%	3,042,808
* Alternate Revenue Bond			

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2025

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

* Alternate Revenue Bond

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2025

CALCULATION OF ESTIMATED STATUTORY DEBT MARGIN

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

ACCOUNT SUMMARY COMPARISON

2026 - 2025 ALL FUNDS

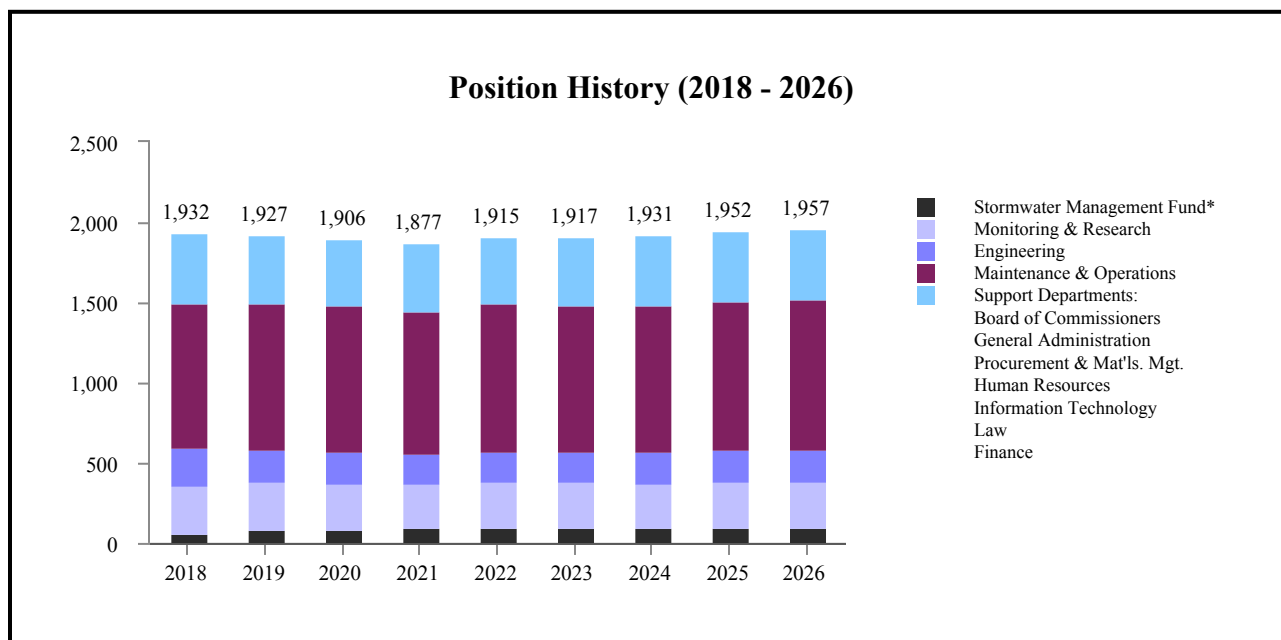
ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2026-2025	
	2026	2025	Dollars	Percent
Board of Commissioners	\$ 6,233,300	\$ 6,037,800	\$ 195,500	3.2
General Administration	25,500,200	24,424,500	1,075,700	4.4
Monitoring & Research	37,215,700	35,349,900	1,865,800	5.3
Procurement & Materials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

PERSONNEL SUMMARY COMPARISON

2026 - 2024 ALL FUNDS

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

PERSONAL SERVICE APPROPRIATIONS



*In 2026, 102 positions for the Maintenance & Operations and Engineering Departments are budgeted in the Stormwater Management Fund, while the operations remain within the departments.

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

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

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

Personal Service Summary - All Funds					
				Increase (Decrease) 2026-2025	
	2024 Actual Exp.	2025 Adj. Approp.	2026 Budgeted	Dollars	Percent
Salaries of Regular Employees	\$ 212,179,461	\$ 226,117,800	\$ 242,324,100	\$ 16,206,300	7.2 %
Compensation Plan Adjustments	—	3,829,300	2,126,300	\$ (1,703,000)	(44.5)%
Compensation for Paid Overtime	8,195,132	7,156,500	5,912,500	\$ (1,244,000)	(17.4)%
Social Security & Medicare Contributions	3,111,081	3,507,200	3,529,100	\$ 21,900	0.6 %
Employee Claims	3,471,954	10,105,000	10,100,000	\$ (5,000)	— %
Other Employee Personal Services*	1,346,781	2,760,100	2,868,900	\$ 108,800	3.9 %
District Contribution for 401(a) Retirement Plan	—	1,200,000	2,365,500	\$ 1,165,500	97.1 %
Health & Life Insurance Premiums**	48,849,248	62,800,400	55,180,200	\$ (7,620,200)	(12.1)%
Total	\$ 277,153,657	\$ 317,476,300	\$ 324,406,600	\$ 6,930,300	2.2 %
* Includes Tuition, Training, and Nonbudgeted Salaries					
** Includes Other Postemployment Benefits Distribution					

NOTE PAGE

FIVE-YEAR FINANCIAL FORECAST

2026 - 2030

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

The FYFF is prepared prior to the Executive Director's Budget Recommendations and reflects the best estimates of revenues, fund equity, and appropriation needs available at the time. This forecast is presented to the Executive Director. Subject to his review and approval, it is then included in the Budget. The forecast has been updated to incorporate budgetary amendments approved by the Board of Commissioners in the 2026 Final Adopted and Amended Budget, December 18, 2025.

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

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

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

December 18, 2025

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

Dear Sir:

I have reviewed the Five-Year Financial Forecast prepared for the fiscal years 2026 - 2030 and offer the following report and summary. These projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the 2026 annual Budget. They also contribute to making the Budget a comprehensive financial plan of District operations, present and future.

This forecast is designed to provide an understanding of how the District's revenues and expenditures are expected to develop during the next five years. The report's value lies in the projected trends rather than the absolute numbers. The current trends require the District to remain diligent in minimizing growth and increasing efficiencies.

OVERVIEW

The Consumer Price Index (CPI) and the real estate market are primary drivers of the District's revenue. The global pandemic and resultant economic volatility have impacted the District's results since 2020. Inflation, supply chain disruptions, labor costs, and increases in chemical costs and the biosolids program have impacted the District in recent years. The growth in the CPI impacted the District's budget across all funds since 2021. The 2026 budget anticipates declining revenues as Personal Property Replacement Tax (PPRT) disbursements slow, and interest rates impact the real estate market. CPI is estimated to end 2025 at 2.5 percent, while growth is estimated to slow through 2030 without falling into recession. Actual results will be closely monitored, and mid-year adjustments will be implemented if necessary.

Inflationary pressures on expenditures are incorporated into the 2026 budget across all operating and capital funds but are expected to follow CPI in the subsequent years. Significantly, the budget for the biosolids program increased by \$7.9 million in 2025 and is expected to grow from 2026 through 2030. Chemical costs are projected to increase by an average of 8.1 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. Health care costs are projected to increase an average of 7.0 percent annually through 2030. The District is assessing options to stabilize chemical costs, actively pursuing a biosolids strategy to normalize the biosolids program, and exploring solutions to stabilize health care costs. Over the next decade, evolving permit requirements will impact both capital and operating expenditures.

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

EXPENDITURES: DEPARTMENTAL GUIDELINES AND METHODOLOGY

The Budget Office asked each department to project its needs for the years 2026 - 2030. The projections were made in current dollars. Salary growth was projected by the Budget Office using conservative growth assumptions and holding staff steady. The Human Resources Department directly projected health and life insurance costs based on current multi-year agreements and industry trends. Electrical energy was adjusted for operating needs and contractual rates.

REVENUE AND FINANCING ASSUMPTIONS

Illinois Property Tax Extension Limitation statute remains the primary limiting factor for the District's long-term financial planning. This law limits increases in property tax levies in the aggregate to an increase of five percent or the change in the national CPI, whichever is less. The property tax levy for the payment of principal and interest on District-issued debt is subject to the tax cap through a limitation on the debt service extension base. The property tax levy for Stormwater Management Fund is excluded from the limitation.

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

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

REVENUE AND APPROPRIATION FORECASTS BY FUND

Total District appropriations are summarized in the exhibit on page 64 and detailed in Table I on page 65. The year-to-year variation is largely due to the schedule of awards for major capital projects.

Key assumptions made in the appropriation forecasts:

- Short-term fluctuations in commodities such as lumber and metals should have little impact over the long term. Over the long term, these costs will be viewed as normal cost increases in tandem with an economy that will continue with modest growth trends for the projection period;
- Health care costs are projected to increase an average of 7.0 percent annually through 2030 as the District is exploring solutions to stabilize these costs;
- Salaries, wages, and other personal services costs are projected to increase by an average of 1.0 percent annually, which results in an increase of \$10.0 million in the Corporate Fund and \$0.5 million in the Stormwater Management Fund over five years.

Changes and explanations within the various District funds are as follows:

Corporate Fund

Tax levy projections for the Corporate Fund are expected to increase by an average of 3.4 percent annually from 2026 through 2030. Property tax revenues account for 58.3 percent of the 2026 Corporate Fund projected revenue. The PPRT allocation to the Corporate Fund is expected to be \$28.5 million in 2026 and increase by an annual average of 5.7 percent through 2030.

Other significant funding sources include industrial user charge fees, investment income, and land rentals. The revenue from the user charge system, which by design recovers costs attributable to industrial users, is estimated at \$40.0 million for 2026, followed by a slight decline to \$37.2 million in 2027 and will stabilize at \$36.4 million for future years.

Appropriations

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

Operational Cost Increases

In addition to increases in salaries and benefits, there are two expenditure categories that will impact the District's operating costs over the next five years. Energy costs, including electricity and natural gas, have seen significant increases in recent years; however, due to favorable changes in supply rates, costs are expected to decrease in 2026 and remain steady over the next five years. Global market conditions and their impact on the District's costs will be monitored closely.

Over the next ten years, regulatory permit requirements for phosphorus and nitrogen may impact operational costs including both capital and chemical needs. Chemical costs are projected to increase by an average of 8.1 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. The budget for biosolids increased by \$7.9 million in 2025 and is expected to grow from 2026 through 2030. The District is assessing options to stabilize chemical costs and is actively pursuing a biosolids strategy to normalize the biosolids program.

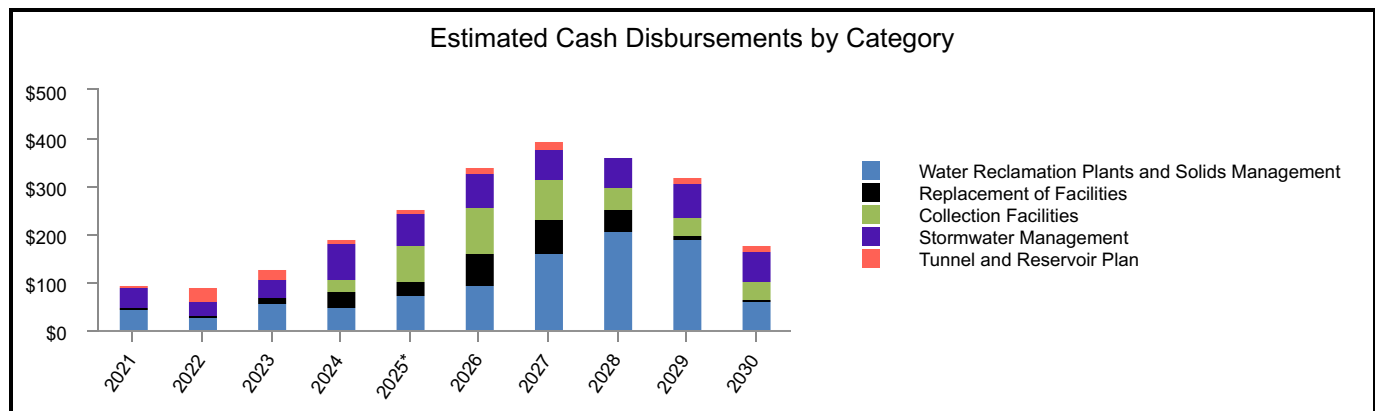
Employee and Retiree Health Care Benefits

The District's long-term benefits strategy continues to focus on rising health care costs. Employee and retiree benefits constitute approximately 10.1 percent of the Corporate Fund budget. While strategies to limit cost increases resulted in costs remaining flat in 2015-2019, and pandemic-related anomalies in 2020-2021 further limited expenditures, benefits are projected to increase an average of 7.0 percent annually over the next five years. Since the District has achieved its advanced funding goal of over 100 percent in 2025, no additional advance funding contributions are expected.

Capital Improvement Program

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

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



*Estimated 2025 Year-End

The tax levy for the Construction Fund is \$7.0 million in 2026 and projected to remain flat through 2030. Additionally, \$9.7 million from the District's PPRT disbursement will be allocated to the Construction Fund in 2026 and \$10.0 million in 2027 - 2030 to allow for additional project funding. Appropriations for this fund lapse at year-end and uncompleted projects must be reappropriated. Initial estimates and schedules have been analyzed and compared to bond issuance authority and funding availability.

The Stormwater Management Fund levy is planned to increase by \$5.0 million in 2026, while the District continues to aggressively pursue an influx of federal funding to supplement project funding. In 2024, in addition to \$10.0 million received from FEMA for the Addison Creek Channel Improvements project and \$20.0 million received from the Army Corps of

Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir, the District received \$1.8 million in grants and reimbursements. The District received a total of \$6.1 million in grants and federal reimbursements in 2025 and expects to receive \$12.6 million in 2026 to fund regional stormwater management projects, particularly in disproportionately impacted areas.

Retirement Fund

The 2026 appropriation for the Retirement Fund is \$100.8 million, a decrease of \$18.0 million from 2025 to 2026, and continues to include \$10.0 million in advance funding in alignment with the District's Strategic Plan. The appropriation is expected to be stable from 2027 through 2030. Due to a change in legislation, beginning in 2013, the tax levy is based on the fund's actuarially determined contribution requirement, but shall not exceed an amount equal to employee contributions of two years prior, multiplied by 4.19. The previous multiplier was 2.19, and employee contributions for employees who were fund members before January 1, 2011 increased one percent per year from nine percent in 2012 to 12.0 percent in 2015.

In 2022, the District received statutory authority to issue up to \$600.0 million in Pension Obligation Bonds. While market conditions are not currently favorable, the District will monitor economic conditions for the optimal timing. No pension obligation bond sale is reflected in the Fund's five-year outlook. If bonds are issued, debt service will be paid from the property taxes levied for the employer contribution.

The average annual increase projected for 2026 - 2030 is 2.9 percent for the Retirement Fund property tax levy. The Fund also receives a portion of the District's PPRT distribution from the State of Illinois equal to 20.9 percent of the total Retirement Fund revenues.

Debt Service Fund

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

A complete discussion of the District's planned phosphorus removal projects can be found in the Capital Improvement Plan. As a result of the planned borrowing, Debt Service Fund appropriations are expected to increase an average of 3.7 percent annually over the next five years. Borrowing will be constricted in the subsequent five-year period of 2031-2035 due to limitations of the debt service extension base. The projected debt for the District from 2026 through 2030 appears on page 68. The District's outstanding bonds and ability to issue additional bonds are on pages 488 - 493.

Planned Bond Sales		
in \$ Millions	Limited	Unlimited
2026	\$ 185.0	\$ 15.0
2027	—	—
2028	\$ 235.0	\$ 15.0
2029	—	—
2030	\$ 235.0	\$ 15.0

Reserve Claim Fund

The tax levy for the Reserve Claim Fund is projected to be \$6.0 million in 2026 and remain flat at \$7.5 million from 2027 through 2030. The appropriation for the Reserve Claim Fund is expected to grow slowly between 2026 and 2030, from \$48.3 million to \$56.3 million. The Reserve Claim Fund is the District's self-insurance fund, and the annual appropriation equals all available resources in the fund. The projected annual appropriation is based on average annual expenditures of \$5.0 million remaining steady. Expenditures related to Workers' Compensation claims are expected to remain stable. Beginning in 2015, the District purchased insurance coverage for roughly \$12.7 billion in assets.

SUPPORTING EXHIBITS

The data presented to illustrate the projected financial status of the District is divided into six segments: Summary of All Funds, the Corporate Fund, Capital Improvements Funds, Debt Service Fund, Program Distribution within Fund, and the Combined GAAP Basis Balance Sheets for the General Corporate Fund.

The graphs on page 64, and the table on page 65, summarize the projected appropriations, property tax rates, and tax levies for all funds for the years 2026 through 2030. Historical comparisons can be made by reviewing the actual appropriations, tax rates, and levies for the years 2017 through 2026 on page 41.

Table II, on page 66 provides detailed revenue and tax rate projections, as well as appropriations by department and major categories for the Corporate Fund for 2026 through 2030. Corporate Fund appropriations and expenditures for the years 2017 through 2026 can be found on page 107.

Projections for revenues, tax rates, and appropriations for the Construction Fund for the years 2026 through 2030, appear on page 67, and projected appropriable resources and appropriations for the Capital Improvements Bond Fund appear on page 68. The exhibits on page 69 present appropriation projections by major programs. A summary of actual and projected construction expenditures for both funds, for the years 2021 through 2030, can be found in the Capital Improvement Program Section, on page 314.

The balance sheet statement on page 70 is prepared on a GAAP basis of accounting and is included to show the effect on the General Corporate Fund, which is comprised of the Corporate, Corporate Working Cash, and Reserve Claim Funds. The total fund equity projection for 2026 is \$483.3 million.

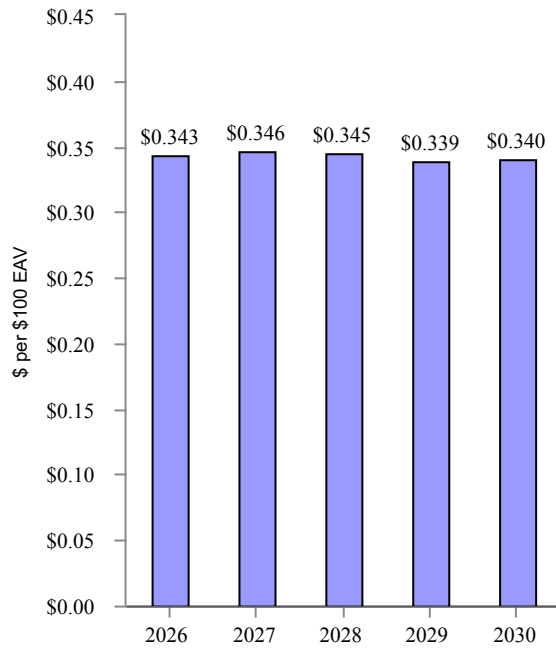
Respectfully submitted,

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

Irene Green
Budget Officer

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

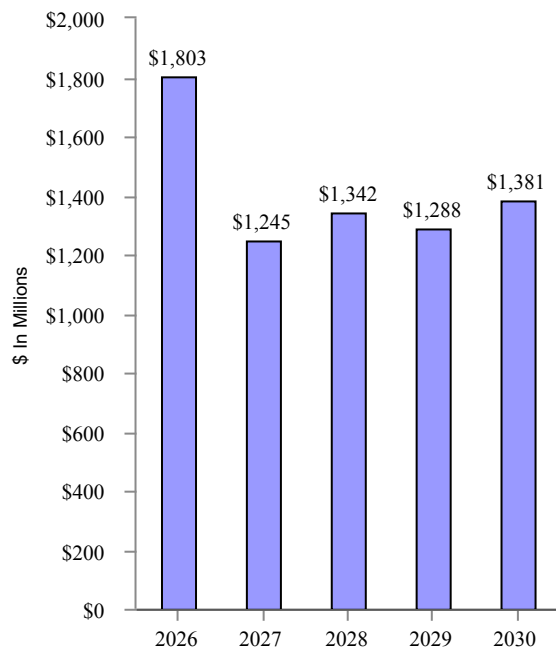
Projected Tax Rates



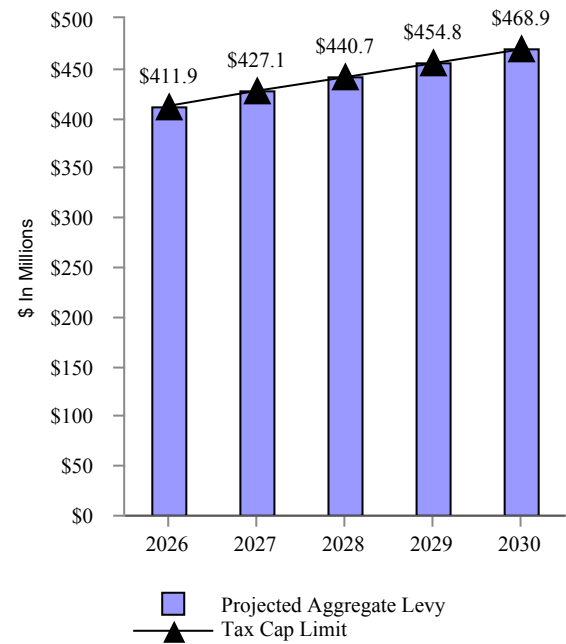
Projected Total Tax Levy



Projected Appropriation



Projected Aggregate Levy



FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

TABLE I

ALL FUNDS					
Projected Tax Rates	2026	2027	2028	2029	2030
Corporate	\$ 0.1462	\$ 0.1462	\$ 0.1461	\$ 0.1459	\$ 0.1456
Construction	0.0032	0.0031	0.0030	0.0029	0.0028
Stormwater Management	0.0307	0.0318	0.0308	0.0318	0.0307
Debt Service	0.1255	0.1267	0.1278	0.1210	0.1240
Retirement	0.0351	0.0349	0.0347	0.0345	0.0343
Reserve Claim	0.0027	0.0033	0.0032	0.0031	0.0030
Total (\$ in cents)	\$ 0.3434	\$ 0.3460	\$ 0.3455	\$ 0.3392	\$ 0.3404
Percentage Change	— %	0.77 %	(0.14)%	(1.83)%	0.35 %
Projected tax rate per \$100 Equalized Assessed Valuation (EAV). Based on 2024 EAV of \$205.5 billion increasing 3.5% annually for 2025 and 3.5% increase annually thereafter.					
Projected Tax Levies	2026	2027	2028	2029	2030
Corporate	\$ 321,709	\$ 333,035	\$ 344,367	\$ 356,073	\$ 367,702
Construction	7,000	7,000	7,000	7,000	7,000
Stormwater Management	67,500	72,500	72,500	77,500	77,500
Debt Service- Existing	276,245	277,369	274,423	271,077	274,338
Debt Service- Proposed	—	11,175	26,895	24,252	38,842
Retirement	77,214	79,523	81,845	84,229	86,680
Reserve Claim	6,000	7,500	7,500	7,500	7,500
Total Levy (\$ in thousands)	\$ 755,668	\$ 788,103	\$ 814,530	\$ 827,631	\$ 859,562
Percentage Change	4.46 %	4.29 %	3.35 %	1.61 %	3.86 %
Aggregate Levy (\$ in thousands)	\$ 411,923	\$ 427,058	\$ 440,712	\$ 454,801	\$ 468,882
Percentage Change	3.12 %	3.67 %	3.20 %	3.20 %	3.10 %
Projected Annual Appropriations	2026	2027	2028	2029	2030
Corporate	\$ 532,820	\$ 548,778	\$ 559,834	\$ 573,624	\$ 585,767
Capital Improvements Bond	701,628	136,471	218,015	135,795	222,199
Construction	74,711	56,476	47,921	38,473	34,664
Stormwater Management	96,748	89,604	98,797	105,670	101,787
Debt Service- Existing	248,020	260,109	258,191	258,191	254,793
Debt Service- Proposed	—	9,261	9,816	21,814	23,114
Retirement	100,776	94,211	97,028	99,861	102,770
Reserve Claim	48,274	49,774	52,274	54,274	56,274
Total Appropriation (\$ in thousands)	\$ 1,802,978	\$ 1,244,683	\$ 1,341,875	\$ 1,287,702	\$ 1,381,369
Projected Positions	2026	2027	2028	2029	2030
Corporate	1,855	1,853	1,852	1,851	1,851
Stormwater Management	102	102	102	102	102
Total Positions	1,957	1,955	1,954	1,953	1,953

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

TABLE II

CORPORATE FUND						% average annual change
Five-Year Revenue and Tax Rate Projections	2026	2027	2028	2029	2030	2026-2030
Property Taxes	\$ 310,449	\$ 321,379	\$ 332,314	\$ 343,610	\$ 354,833	3.40 %
Personal Property Replacement Tax	28,519	35,000	35,000	35,000	35,000	5.68 %
User Charge	40,000	37,200	36,400	35,600	34,800	(3.40)%
Investment Income	10,447	7,635	5,514	7,943	7,860	(2.92)%
Land Rentals	32,884	32,500	33,000	33,500	33,500	0.47 %
Miscellaneous	33,333	33,999	35,189	36,421	37,696	3.12 %
Net Assets Appropriable	131,623	123,701	113,977	104,339	97,360	(7.26)%
Budget Reserve	(54,434)	(42,636)	(31,561)	(22,789)	(15,281)	(27.10)%
Total Appropriable Resources (\$ in thousands)	\$ 532,820	\$ 548,778	\$ 559,834	\$ 573,624	\$ 585,767	2.40 %
Projected Equalized Assessed Valuation (EAV) (Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	\$ 220.08 billion	\$ 227.78 billion	\$ 235.76 billion	\$ 244.01 billion	\$ 252.55 billion	
Projected Tax Rate Cents per \$100 EAV	14.6 ¢	14.6 ¢	14.6 ¢	14.6 ¢	14.6 ¢	
Gross Levy - assumes 3.5% uncollectible.	\$ 321,709	\$ 333,035	\$ 344,367	\$ 356,073	\$ 367,702	
Projected Appropriations by Major Categories	2026	2027	2028	2029	2030	2026-2030
Employee Cost - Salaries	\$ 245,855	\$ 248,314	\$ 250,797	\$ 253,305	\$ 255,838	1.00 %
Employee Cost - Health Care	53,797	57,552	61,569	65,867	70,464	6.98 %
Professional Services	9,674	9,771	9,868	9,967	10,067	1.00 %
Energy Cost	52,685	53,212	53,744	54,281	54,824	1.00 %
Chemicals	32,042	37,863	38,587	42,136	43,408	8.07 %
Materials & Supplies	23,847	24,087	24,328	24,571	24,817	1.00 %
Solids Disposal	26,948	27,217	27,489	27,764	28,042	1.00 %
Contracted Solids Disposal	5,200	6,074	6,210	6,353	6,353	5.34 %
Computer Systems & Telecommunications	11,555	11,670	11,787	11,904	12,023	1.00 %
Repairs to Structures & Equipment	35,345	33,579	33,915	34,254	34,596	(0.50)%
Contractual Services	29,190	32,626	34,577	36,099	38,043	6.88 %
Machinery & Equipment	5,848	5,907	5,966	6,026	6,086	1.00 %
Real Estate Taxes	834	906	997	1,097	1,206	9.66 %
Total (\$ in thousands)	\$ 532,820	\$ 548,778	\$ 559,834	\$ 573,624	\$ 585,767	2.40 %
Projected Appropriations by Department	2026	2027	2028	2029	2030	2026-2030
Board of Commissioners	\$ 6,233	\$ 6,354	\$ 6,493	\$ 6,573	\$ 6,676	1.73 %
General Administration	25,500	28,776	30,047	31,004	31,437	5.46 %
Monitoring & Research	37,216	39,981	40,801	41,286	41,976	3.09 %
Procurement & Materials Management	11,885	12,037	12,253	12,373	12,577	1.43 %
Human Resources	75,515	77,924	84,188	89,784	96,182	6.25 %
Information Technology	22,807	22,897	23,397	23,478	23,768	1.04 %
Law	9,133	9,515	9,727	9,932	10,177	2.75 %
Finance	4,477	4,483	4,607	4,630	4,737	1.43 %
Engineering	38,172	41,056	37,692	39,681	39,318	0.93 %
Maintenance & Operations	301,882	305,755	310,629	314,883	318,919	1.38 %
Total (\$ in thousands)	\$ 532,820	\$ 548,778	\$ 559,834	\$ 573,624	\$ 585,767	2.40 %
Projected Appropriation Distribution by Program	2026	2027	2028	2029	2030	2026-2030
1000 Collection	\$ 82,743	\$ 85,944	\$ 82,703	\$ 85,501	\$ 85,741	0.94 %
2000 Treatment	123,250	123,470	124,712	123,955	123,728	0.10 %
3000 Solids Processing	73,608	75,776	78,219	82,026	84,816	3.61 %
4000 Flood & Pollution Control	43,764	50,142	51,178	51,397	52,470	4.79 %
5000 Solids Disposal	49,621	46,207	46,843	47,348	47,891	(0.82)%
7000 General Support	159,834	167,239	176,179	183,397	191,121	4.57 %
Total (\$ in thousands)	\$ 532,820	\$ 548,778	\$ 559,834	\$ 573,624	\$ 585,767	2.40 %

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

TABLE III

CONSTRUCTION FUND					
Five-Year Revenue and Tax Rate Projections	2026	2027	2028	2029	2030
Property Taxes	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755
Personal Property Replacement Tax	9,700	10,000	10,000	10,000	10,000
Investment Income & Miscellaneous Revenue	1,278	2,365	2,928	2,550	2,520
Net Assets Appropriable	56,978	37,356	28,238	19,168	15,389
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 74,711	\$ 56,476	\$ 47,921	\$ 38,473	\$ 34,664
Projected Equalized Assessed Valuation (EAV)	\$ 220.08	\$ 227.78	\$ 235.76	\$ 244.01	\$ 252.55
(Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢
Gross Levy - assumes 3.5% uncollectible rate.	7,000	7,000	7,000	7,000	7,000
Projected Appropriations	2026	2027	2028	2029	2030
Capital Projects	\$ 70,501	\$ 50,831	\$ 41,207	\$ 30,830	\$ 31,260
Professional Services	4,210	5,645	6,714	7,643	3,404
Total (\$ in thousands)	\$ 74,711	\$ 56,476	\$ 47,921	\$ 38,473	\$ 34,664
Projected Appropriation Distribution by Program	2026	2027	2028	2029	2030
1000 Collection	\$ 3,573	\$ 5,375	\$ 6,378	\$ 4,773	\$ 1,950
2000 Treatment	52,736	39,231	26,313	27,263	24,376
3000 Solids Processing	14,159	4,248	5,440	3,460	5,746
4000 Flood & Pollution Control	2,862	6,775	5,512	1,639	2,032
5000 Solids Disposal	779	655	3,244	190	316
7000 General Support	602	192	1,034	1,147	244
Total (\$ in thousands)	\$ 74,711	\$ 56,476	\$ 47,921	\$ 38,473	\$ 34,664
STORMWATER MANAGEMENT FUND					
Five-Year Revenue and Tax Rate Projections	2026	2027	2028	2029	2030
Property Taxes	\$ 65,138	\$ 69,963	\$ 69,963	\$ 74,788	\$ 74,788
Investment Income & Miscellaneous Revenue	5,591	1,437	1,775	1,557	1,539
Sewer Permit Fees	1,000	1,100	1,200	1,300	1,400
Grants	12,621	18,000	22,000	18,486	14,000
Net Assets Appropriable	22,106	8,587	13,336	18,597	19,971
Equity Transfer (Debt Service for Alternate Revenue Bonds)	(9,707)	(9,483)	(9,476)	(9,057)	(9,911)
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 96,748	\$ 89,604	\$ 98,797	\$ 105,670	\$ 101,787
Projected EAV	\$ 220.08	\$ 227.78	\$ 235.76	\$ 244.01	\$ 252.55
(Based on 2024 EAV, assumes 3.5% increase for 2025, followed by 3.5% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	3.1 ¢	3.2 ¢	3.1 ¢	3.2 ¢	3.1 ¢
Gross Levy - assumes 3.5% uncollectible rate.	\$ 67,500	\$ 72,500	\$ 72,500	\$ 77,500	\$ 77,500
Projected Appropriations	2026	2027	2028	2029	2030
Employee Cost - Salaries	\$ 13,371	\$ 13,505	\$ 13,640	\$ 13,776	\$ 13,914
Employee Cost - Health Care	1,383	1,480	1,583	1,693	1,812
Professional Services	8,913	4,882	2,457	4,401	4,074
Intergovernmental Agreements	40,758	23,036	22,490	23,500	24,500
Contractual Services	2,832	1,979	2,456	2,563	2,547
Capital Projects	28,975	44,110	55,472	59,017	54,224
Other Charges	516	613	699	719	716
Total (\$ in thousands)	\$ 96,748	\$ 89,604	\$ 98,797	\$ 105,670	\$ 101,787
Projected Appropriation Distribution by Program	2026	2027	2028	2029	2030
4000 Flood & Pollution Control	\$ 96,748	\$ 89,604	\$ 98,797	\$ 105,670	\$ 101,787
Total (\$ in thousands)	\$ 96,748	\$ 89,604	\$ 98,797	\$ 105,670	\$ 101,787

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

TABLE IV

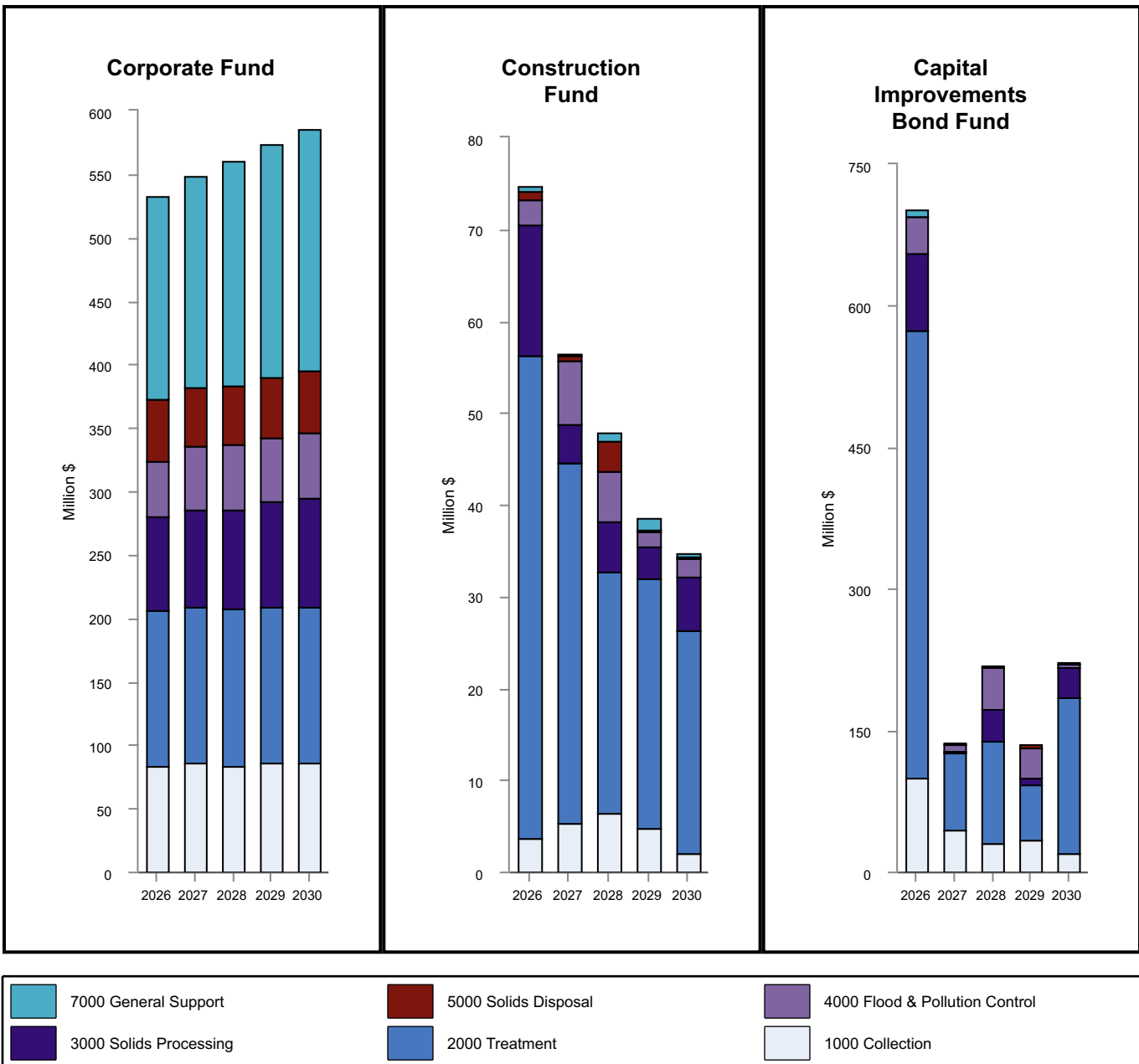
CAPITAL IMPROVEMENTS BOND FUND*					
Appropriable Resources (Cash)	2026	2027	2028	2029	2030
Bond Sales - Limited	\$ 185,000	\$ —	\$ 235,000	\$ —	\$ 235,000
Bond Sales - Unlimited	15,000	—	15,000	—	15,000
State Revolving Loan Fund Receipts	50,000	50,000	50,000	50,000	50,000
Investment Income & Grant Revenue	30,791	29,388	25,901	20,768	21,520
Beginning Cash	460,762	500,272	267,957	317,724	158,314
Capital Improvement Reserve Funds	(186,529)	(188,394)	(190,278)	(192,181)	(194,103)
Total Assets Appropriable (\$ in thousands)	\$ 555,024	\$ 391,266	\$ 403,580	\$ 196,311	\$ 285,732
Expenditures	\$ 241,281	\$ 311,704	\$ 276,134	\$ 230,177	\$ 96,241
Ending Cash (\$ in thousands)	\$ 500,272	\$ 267,957	\$ 317,724	\$ 158,314	\$ 383,594
Projected Appropriations by Major Categories	2026	2027	2028	2029	2030
Professional Consulting Services	\$ 9,475	\$ 6,200	\$ 4,700	\$ 2,200	\$ 2,200
Capital Projects	690,795	129,700	212,283	133,480	218,950
Other Charges	1,358	571	1,033	115	1,049
Total (\$ in thousands)	\$ 701,628	\$ 136,471	\$ 218,015	\$ 135,795	\$ 222,199
Projected Appropriation Distribution by Program	2026	2027	2028	2029	2030
1000 Collection	\$ 99,025	\$ 44,975	\$ 31,000	\$ 33,100	\$ 19,975
2000 Treatment	474,885	81,975	107,080	59,200	164,725
3000 Solids Processing	82,120	1,010	34,975	7,885	31,510
4000 Flood & Pollution Control	38,605	7,305	43,293	31,185	4,305
5000 Solids Disposal	500	500	500	4,175	500
7000 General Support	6,493	706	1,168	250	1,184
Total (\$ in thousands)	\$ 701,628	\$ 136,471	\$ 218,015	\$ 135,795	\$ 222,199
*The Capital Improvements Bond Fund is appropriated on an obligation basis. Expenditures are expected to be disbursed over the term of the projects funded.					

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

Note: Numbers are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

APPROPRIATIONS



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

FIVE-YEAR FINANCIAL FORECAST, 2026 - 2030

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

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

Note: Totals are rounded.

SECTION III

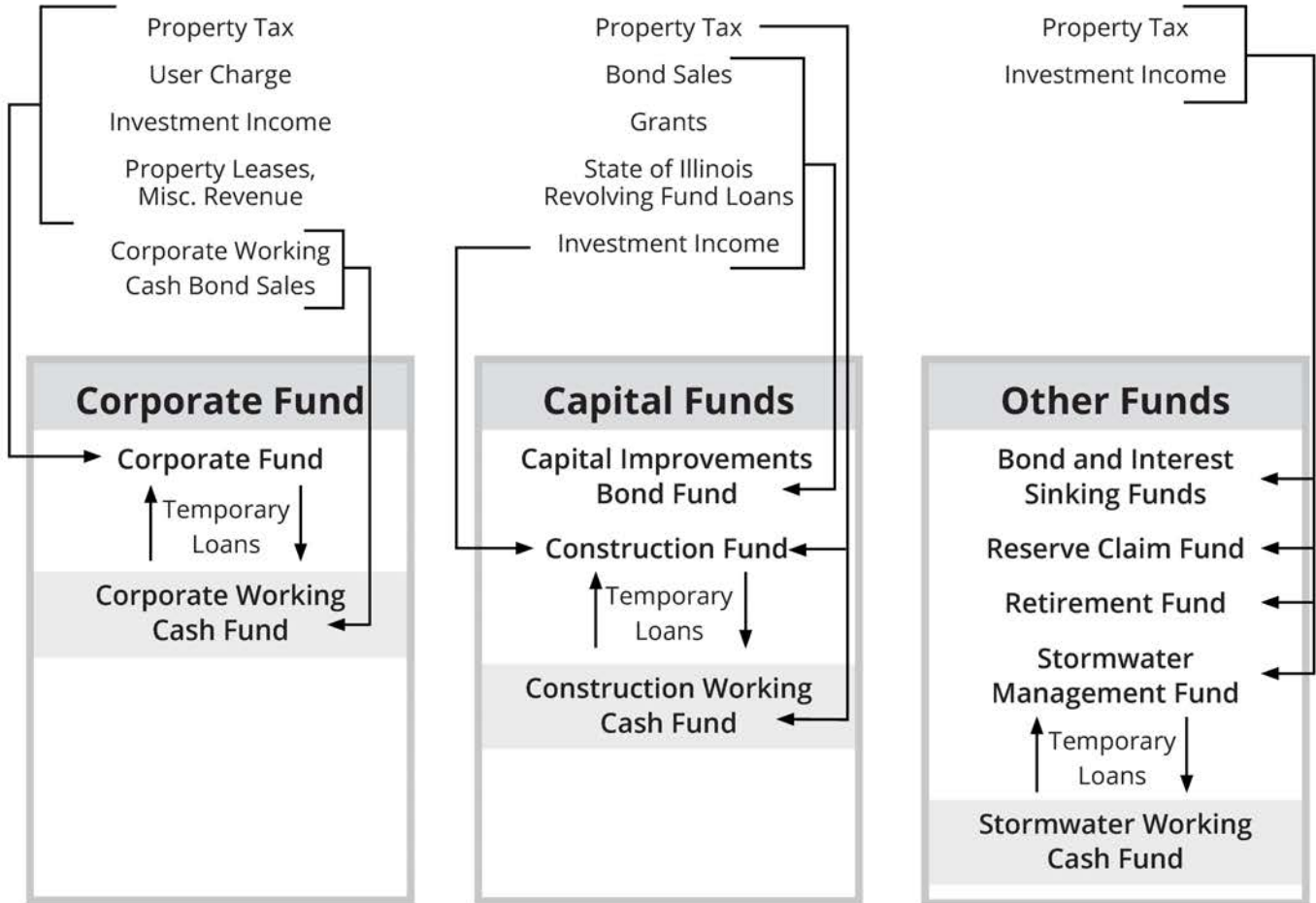
FINANCIAL STATEMENTS BY FUND

This section includes an explanation of the District's fund structure, the accounting basis employed, and the relationships among the various funds. The financial statements are first presented in summary, with an overall financial narrative, then with summary statements of revenue and expenditures for 2024 through the Budget Year 2026. Consolidated statements of taxes receivable and historical data on tax levies are included. Major fund category narratives are presented for the Corporate Fund, Capital Funds, and Other Funds, which discuss revenue sources, trends in revenue and expenditures, fiscal/financial policies, and other elements of these funds. Estimated balance sheets, statements of appropriable revenue, and statements of financial sources are then presented individually for each fund.

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District's Flow of Funds Structure

Revenue Sources



Uses of Funds

General Operational Expenditures

Permanent Facilities
Environmental Facilities
Stormwater Management Projects
Other Capital Expenditures

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

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

FINANCIAL NARRATIVE

FUND STRUCTURE, PURPOSE, AND ACCOUNTING BASIS

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

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

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

BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

The District is a special district government created by the State of Illinois. Its powers and authority, regarding revenue sources, are generally restricted to those powers granted by applicable state statutes. The following exhibits, 1 - 6, are derived from the summary of revenue and expenditures found on pages 75 - 78 of the 2026 Budget and similar summaries in prior years' budgets. This section contains a summary of all District funds.

TAX SOURCES

The main source of revenue for the District is ad valorem property taxes. The District's 2026 property tax levy is \$755.7 million, an increase of \$32.2 million, or 4.5 percent, from 2025. The authority to levy property taxes for the various funds generally specifies a tax rate limit per hundred dollars of property value, which when applied, yields a maximum amount of money which can be levied or collected against property owners. All District funds, except for the District's Capital Improvements Bond Fund, derive their revenues primarily from property taxes, of which approximately 66.1 percent of the 2026 appropriation is supported by property taxes. Taxes levied in one year are collected in the next year, and Working Cash Funds for the Corporate, Construction, and Stormwater Management Funds provide temporary financing while awaiting property tax receipts. The estimates are detailed on page 83. Net Tax Sources displayed in Exhibit 1 reflect only property tax revenue for the Corporate, Construction, and Stormwater Management Funds. The estimate for uncollectible taxes for 2026 is 3.5 percent, based on an annual review of prior years' tax collections.

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

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

GRANTS, LOANS, AND REIMBURSEMENTS

Federal and state grants and loans contribute to finance the District's capital programs. For 2026, \$50.0 million in Wastewater/Stormwater State Revolving Fund (SRF) loan revenue and \$27.3 million in federal and state grants are budgeted to fund capital projects. The District has been successful in obtaining grant funding and will continue to pursue grants for stormwater and other projects. In 2024, the District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. Exhibit 2 shows the grants, loans, and reimbursements for the years 2022 - 2026. The District anticipates receiving an annual allocation of up to \$50.0 million in SRF loans in each of the next four years.

BOND SALES

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

The Capital Funds narrative on page 92 provides a more detailed discussion. The statement of outstanding bonds and estimated statutory debt margin on pages 51 - 53 shows the District's strong position. The Five-Year Financial Forecast on pages 60 and 68 details future bond sale projections.

Exhibit 1 - Net Tax Sources

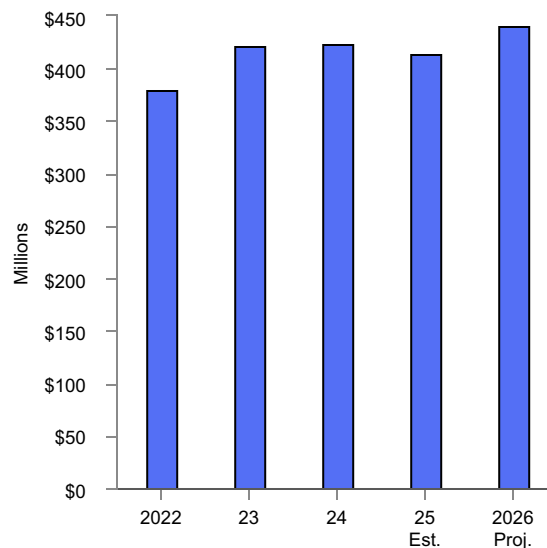


Exhibit 2 - Grants, Loans, and Reimbursements

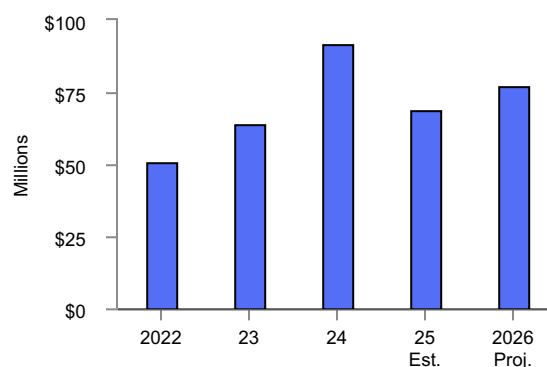
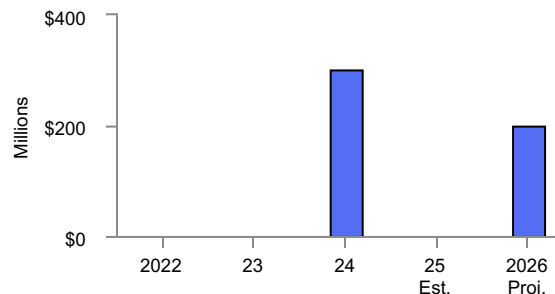


Exhibit 3 - Bond Sales



PROPERTY, SERVICES, AND MISCELLANEOUS

Exhibit 4 summarizes revenue from property, services, and miscellaneous items. A major revenue source is the user charge system, which imposes a surcharge above property tax payments for commercial, industrial, and tax-exempt users of the sewage systems. Estimated User Charge revenues in 2026 are \$40.0 million, an increase of \$3.0 million from the 2025 Budget.

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

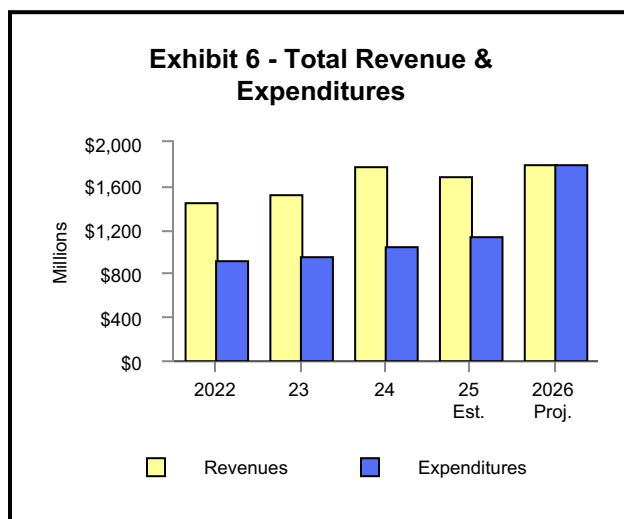
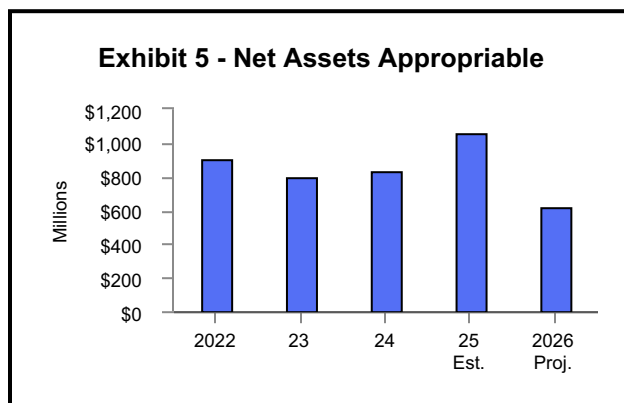
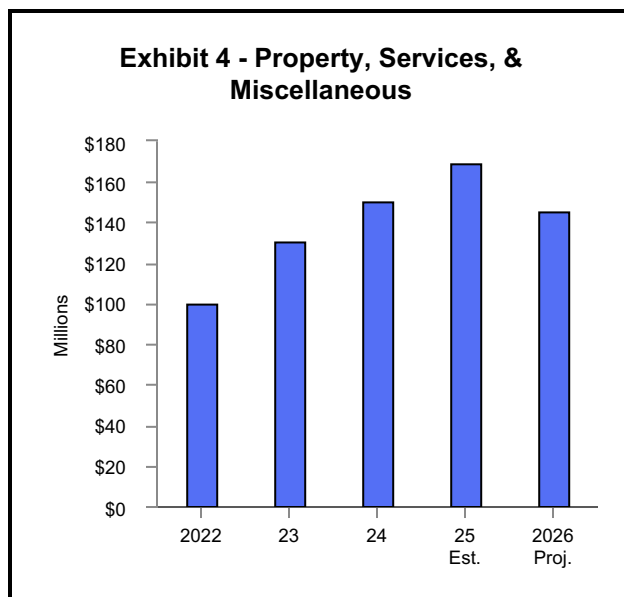
NET ASSETS APPROPRIABLE

Exhibit 5 shows the trend in net assets appropriable, which is primarily impacted by bond sales, expenditures for capital projects, and the reservation of future years' principal and interest payments in the debt service funds. Beginning in 2005, a portion of the projected Corporate Fund net assets was left unappropriated to maintain a fiscally sound fund balance. Positive results from 2022 through 2026 are attributed to both over performance of PPRT from 2021 to 2023 and delayed spending in the Corporate Fund which has provided a strong budgetary reserve. Additionally, supply chain disruptions and labor costs have impacted capital project expenditures in the capital project funds.

TOTAL REVENUES AND EXPENDITURES

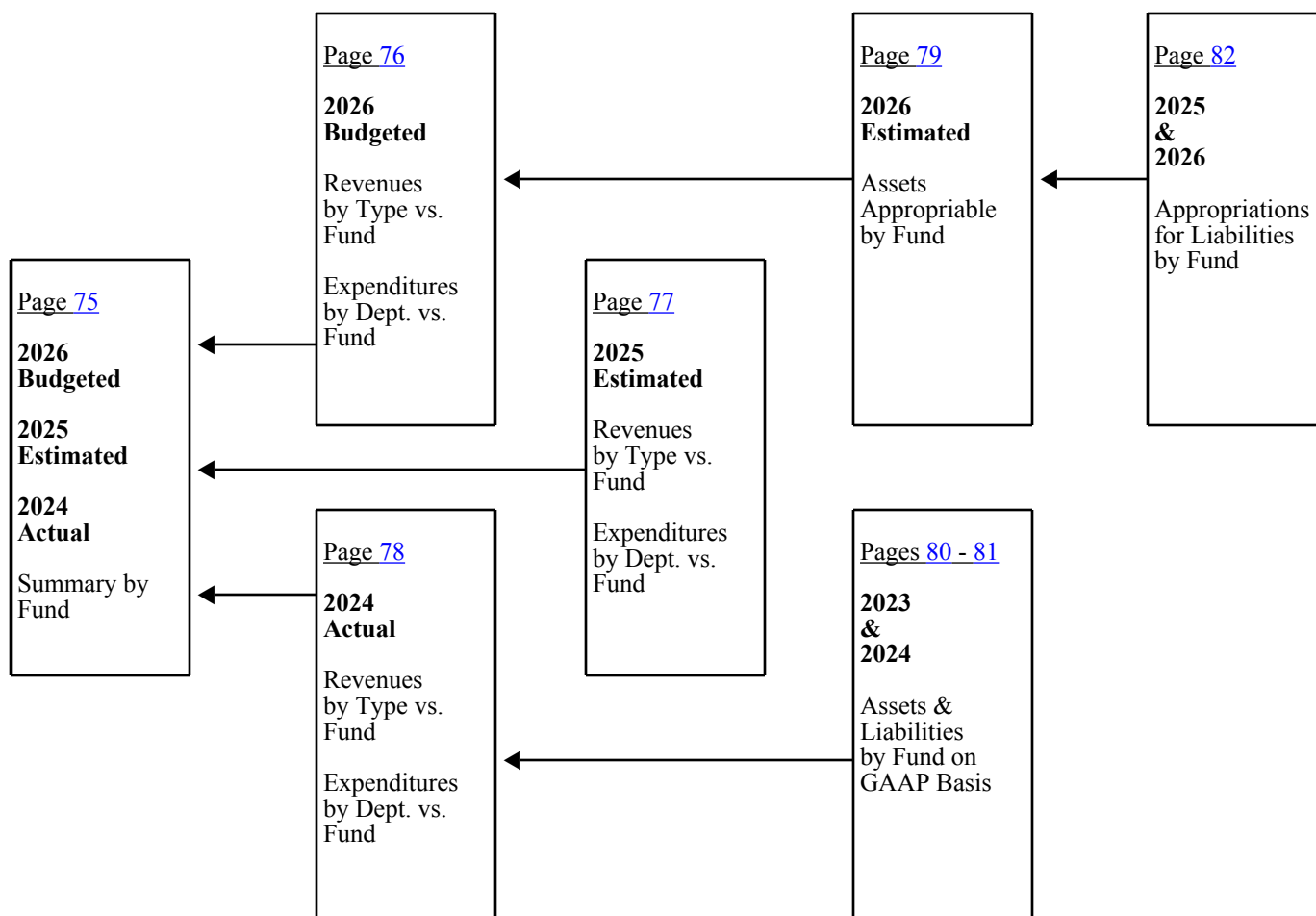
Exhibit 6 displays the relationship between revenues and expenditures. The 2026 Budget includes a \$10.0 million transfer from the statutory 2024 Property Tax Levy Adjustment to maintain the Retirement Fund's funded ratio. Within the Corporate Fund, the 2026 Budget includes capital equipment, technology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

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



SUMMARY FINANCIAL STATEMENTS

Summary financial statements presented on pages [75](#) - [78](#) provide comparisons of revenues and expenditures for all funds for the years 2024 - 2026. These statements provide a financial summarization by fund of the 2026 Budget as proposed, the estimated status at 2025 fiscal year-end, and the actual results of operations for fiscal year 2024. The relationships among the pages are diagrammed below.



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

Specific details about all revenue sources, assets, liabilities, and appropriable revenue are presented in the various funds' financial narratives and statements on pages [85](#) - [106](#).

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

(In Thousands)

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

(a) Adjustment to NAA required due to current 2025 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 01/01/2025 for the Corporate (pages 88 - 89), Construction (pages 96 - 97), and Stormwater Management (pages 99 - 100) Funds. The adjustment is reflected in the 2025 revenues.

(b) This statement is a summary presentation of pages 76 - 78, separating current revenue and NAA from the revenue category. 2026 Net Assets Appropriable includes prior year uncollected property taxes.

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

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

ALL FUNDS

SUMMARY OF REVENUE AND EXPENDITURES

2026 BUDGETED

(In Thousands)

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

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

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

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	\$ 232,279.6	\$ 55,186.5	\$ 1,057,227.8
Reserve for Transfer to Retirement Fund	(21,643.0)	—	—	—	21,643.0	—	—	—
2023 Levy Adjustment to Retirement Fund	(8,357.0)	—	—	—	8,357.0	—	—	—
Adjustment for Receipts	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)
Net Property Taxes	299,675.0	—	6,755.0	60,312.5	—	—	—	366,742.5
Personal Property Replacement Tax	30,995.3	—	16,600.0	—	—	—	—	47,595.3
Working Cash Borrowings Adjustment	(6,170.3)	—	(105.0)	(937.5)	—	—	—	(7,212.8)
Bond Sales (Present & Future)	—	—	—	—	—	—	—	—
Reimbursements	—	—	—	545.0	—	—	—	545.0
Grants (Federal & State)	787.8	12,000.0	—	5,600.0	—	—	—	18,387.8
Investment Income	11,260.0	19,582.0	2,888.0	2,161.5	—	6,213.0	2,790.0	44,894.5
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	32,000.0	—	—	900.0	—	—	—	32,900.0
User Charge	48,000.0	—	—	—	—	—	—	48,000.0
TIF Differential Fee & Impact Fee	35,500.0	—	—	—	—	—	—	35,500.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,233.7)	—	9,233.7	—	—
Equity Transfer to Bond & Interest Fund	—	—	—	—	—	—	—	—
Miscellaneous	5,416.8	2,000.0	10.0	—	—	—	0.4	7,427.2
TOTAL REVENUE	\$ 622,620.2	\$ 443,176.3	\$ 83,133.3	\$ 106,832.8	\$ 118,736.0	\$ 247,726.3	\$ 57,976.9	\$ 1,680,201.8
EXPENDITURES								
Board of Commissioners	\$ 5,160.0	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,160.0
General Administration	21,815.2	—	—	—	—	—	—	21,815.2
Monitoring & Research	33,004.6	—	—	—	—	—	—	33,004.6
Procurement & Materials Management	10,042.4	—	—	—	—	—	—	10,042.4
Human Resources	77,354.9	—	—	—	—	—	—	77,354.9
Information Technology	23,885.3	—	—	—	—	—	—	23,885.3
Law	7,673.0	—	—	—	—	—	—	7,673.0
Finance	4,134.0	—	—	—	—	—	—	4,134.0
Engineering	31,610.7	169,807.3	26,049.9	—	—	—	—	227,467.9
Maintenance & Operations	263,308.6	—	—	—	—	—	—	263,308.6
Stormwater Management Fund	—	—	—	84,727.3	—	—	—	84,727.3
Retirement Fund	—	—	—	—	118,736.0	—	—	118,736.0
Bond Redemption & Interest Fund	—	—	—	—	—	247,726.3	—	247,726.3
Reserve Claim Fund	—	—	—	—	—	—	17,500.0	17,500.0
TOTAL EXPENDITURES	\$ 477,988.7	\$ 169,807.3	\$ 26,049.9	\$ 84,727.3	\$ 118,736.0	\$ 247,726.3	\$ 17,500.0	\$ 1,142,535.5

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

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

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
REVENUE								
Net Assets Appropriable	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4
Reserve for Transfer to Retirement Fund	(42,767.3)	—	—	—	42,767.3	—	—	—
Adjustment for Receipts	(9,206.1)	—	105.0	(3,589.7)	—	—	—	(12,690.8)
Net Property Taxes	289,053.2	—	6,755.0	55,487.5	—	—	—	351,295.7
Personal Property Replacement Tax	47,445.3	—	25,000.0	—	—	—	—	72,445.3
Working Cash Borrowings Adjustment	(6,898.5)	—	(105.0)	(862.5)	—	—	—	(7,866.0)
Bond Sales	—	300,814.7	—	—	—	—	—	300,814.7
Reimbursements	—	—	—	20,000.0	—	—	—	20,000.0
Grants (Federal & State)	286.0	13,149.4	—	11,768.8	—	—	—	25,204.2
Investment Income	15,653.5	8,761.3	2,582.0	3,934.9	—	7,470.9	2,154.6	40,557.2
State Revolving Fund Loans	—	46,661.8	—	—	—	—	—	46,661.8
Property & Services	32,439.4	—	—	876.7	—	—	—	33,316.1
User Charge	43,207.7	—	—	—	—	—	—	43,207.7
TIF Differential Fee & Impact Fee	12,086.3	—	12,000.0	—	—	—	—	24,086.3
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,530.0)	—	9,530.0	—	—
Miscellaneous	5,541.7	2,171.0	12.3	545.9	—	415.1	13.2	8,699.2
TOTAL REVENUE	\$ 668,985.7	\$ 470,328.6	\$ 79,990.5	\$ 137,183.4	\$ 129,207.3	\$ 235,755.7	\$ 55,821.5	\$ 1,777,272.8
EXPENDITURES								
Board of Commissioners	\$ 4,781.1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,781.1
General Administration	20,012.8	—	—	—	—	—	—	20,012.8
Monitoring & Research	32,529.0	—	—	—	—	—	—	32,529.0
Procurement & Materials Management	10,102.0	—	—	—	—	—	—	10,102.0
Human Resources	62,779.5	—	—	—	—	—	—	62,779.5
Information Technology	21,082.7	—	—	—	—	—	—	21,082.7
Law	7,531.4	—	—	—	—	—	—	7,531.4
Finance	3,987.5	—	—	—	—	—	—	3,987.5
Engineering	26,996.9	110,734.3	23,110.2	—	—	—	—	160,841.4
Maintenance & Operations	266,004.2	—	—	—	—	—	—	266,004.2
Stormwater Management Fund	—	—	—	85,811.0	—	—	—	85,811.0
Retirement Fund	—	—	—	—	129,207.3	—	—	129,207.3
Bond Redemption & Interest Fund	—	—	—	—	—	235,755.7	—	235,755.7
Reserve Claim Fund	—	—	—	—	—	—	7,451.5	7,451.5
TOTAL 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

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

SUMMARY OF ESTIMATED ASSETS APPROPRIABLE FOR THE CORPORATE, CAPITAL IMPROVEMENTS BOND, RETIREMENT, CONSTRUCTION, STORMWATER MANAGEMENT, BOND REDEMPTION & INTEREST, AND RESERVE CLAIM FUNDS FOR THE YEAR 2026

DESCRIPTION	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
2026 Revenue	\$ 460,631,700	\$ 670,394,600	\$ 17,628,018	\$ 79,349,488	\$ 18,981,300	\$ 2,097,000	\$ 1,667,000	\$ 1,250,749,106
Resources Available at 01/01/2026 (a)	486,539,244	460,762,300	66,433,351	100,593,198	71,794,700	396,716,411	48,056,800	1,630,896,004
Total Resources	\$ 947,170,944	\$ 1,131,156,900	\$ 84,061,369	\$ 179,942,686	\$ 90,776,000	\$ 398,813,411	\$ 49,723,800	\$ 2,881,645,110
Liabilities and Designations at 01/01/2026	(341,907,700)	(424,529,000)	(9,349,969)	(78,487,686)	—	(160,499,911)*	(1,450,000)	(1,016,224,266)
Equity Transfer	(10,000,000)	(5,000,000)	—	5,000,000	10,000,000	—	—	—
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706,800)	—	9,706,800	—	—
Budget Reserve	(62,443,044)	—	—	—	—	—	—	(62,443,044)
ASSETS APPROPRIABLE	\$ 532,820,200	\$ 701,627,900	\$ 74,711,400	\$ 96,748,200	\$ 100,776,000	\$ 248,020,300	\$ 48,273,800	\$ 1,802,977,800

* Liabilities for the Bond Redemption & Interest Fund are for future Years' Principal and Interest.

(a) Resources Available includes prior year uncollected property taxes.

GAAP Basis Statement From 2024 Annual Comprehensive Financial Report - Exhibit A-1

Governmental Funds Balance Sheets / Statements of Net Position

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

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

See accompanying notes to the basic financial statements.

GAAP Basis Statement From 2024 Annual Comprehensive Financial Report - Exhibit A-1

Governmental Funds Balance Sheets / Statements of Net Position

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

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

Notes reference the 2024 Annual Comprehensive Financial Report of the District - Available on the internet at mwrdr.org.

APPROPRIATION FOR LIABILITIES - BY FUND

JANUARY 1, 2026 AND 2025

CORPORATE FUND	2026	2025
Unpaid Bills:		
Accrued Salaries & Wages	\$ 10,408,000	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,507,300
Payroll Withholding & Miscellaneous	700,000	613,900
Contractual Services	32,795,000	28,795,000
Due to Corporate Working Cash Fund	293,504,700	329,600,000
Total Liabilities of Corporate Fund	\$ 341,907,700	\$ 372,021,900
CONSTRUCTION FUND		
Unpaid Bills:		
Contracts Payable	\$ 1,100,000	\$ 1,182,000
Contractual Services	1,599,969	871,035
Due to Construction Working Cash Fund	6,650,000	6,650,000
Total Liabilities of Construction Fund	\$ 9,349,969	\$ 8,703,035
CAPITAL IMPROVEMENTS BOND FUND		
Unpaid Bills:		
Contractual Services	\$ 13,000,000	\$ 10,500,000
Contracts Payable	225,000,000	171,511,612
Total Liabilities of Capital Improvements Bond Fund	\$ 238,000,000	\$ 182,011,612
RESERVE CLAIM FUND		
Accounts Payable & Other Liabilities	\$ 1,450,000	\$ 1,150,000
BOND REDEMPTION & INTEREST FUND		
Future Payment of Principal & Interest	\$ 160,499,911	\$ 156,113,739
STORMWATER MANAGEMENT FUND		
Accrued Salaries & Wages	\$ —	\$ —
Vouchers Payable	15,612,686	8,745,000
Contracts Payable	3,500,000	1,260,000
Due to Stormwater Working Cash Fund	59,375,000	54,625,000
Total Liabilities of Stormwater Management Fund	\$ 78,487,686	\$ 64,630,000
TOTAL LIABILITIES JANUARY 1, 2026 AND 2025	\$ 829,695,266	\$ 784,630,286

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

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

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

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

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

CORPORATE FUND FINANCIAL NARRATIVE

The Corporate Fund is the general fund of the District and used to account for the general operations and expenditures. The 2026 Budget is \$532.8 million, an increase of \$9.1 million, or 1.7 percent, from the 2025 Adjusted Budget. Property taxes are the major source of revenue for the Corporate Fund. In 2026, the net property tax levy will provide 58.3 percent of the fund's projected revenue. The property tax levy for 2026 is \$321.7 million, an increase of \$11.2 million, or 3.6 percent, from the 2025 Adjusted Levy.

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

Non-Tax Revenue

Corporate Fund non-tax revenue is projected to be \$121.5 million for 2026, an increase of \$7.2 million, or 6.3 percent, from the 2025 Budget which can be primarily attributed to a \$4.0 million increase in TIF surplus and \$3.0 million increase in user charge revenue. Overall, 2025 non-tax revenue is projected to end the year at \$133.0 million, exceeding the 2025 Budget by \$18.7 million, or 16.3 percent.

The Corporate Fund receives significant funding from user charge revenue, estimated at \$40.0 million in 2026, an increase of \$3.0 million from the 2025 Budget. The state economy significantly impacts the food processing and metal finishing industries, two major categories of user charge payers. Another major segment of user charge payers is government-operated airports and water filtration facilities. The revenues from these sources are affected by weather conditions rather than the general economy. The 2025 year-end estimated revenue is \$48.0 million. User charge rates and revenues parallel changes in the District's operations, maintenance, and replacement costs. User charge rates are based on the United States Environmental Protection Agency's approved program that ensures each user pays its proportionate share of costs for the treatment of its wastewater. Large commercial, industrial, and tax-exempt users are charged fees based on the volume and strength of biochemical oxygen demand and suspended solids in their effluents, with credit given for the operations, maintenance, and replacement portion of any property taxes paid. Residential and small commercial/industrial classes pay only through their property taxes. This rate method ensures that the costs of providing service to these users are fully recovered. The user charge rate history appears in the [Appendix](#).

In 2026, land rental is estimated at \$32.9 million, an increase of \$1.4 million from the 2025 Budget. Real estate income for the District has trended upwards in recent years. Expiring leases are reviewed and necessary environmental or other types of property remediation are performed, when possible, well ahead of lease expiration to expedite re-leasing at current market rates. Investment income is budgeted for 2026 at \$10.4 million, a decrease of \$3.6 million from the 2025 Budget, reflecting current market conditions.

2024 and 2025 Projected Year-End Results

The Corporate Fund ended 2024 with a planned spend down of budgetary reserves. Expenditures increased by \$45.3 million from 2023 to 2024, attributed primarily to increases in labor and health care costs, electrical energy, biosolids disposal, and processing chemicals. The 2024 expenditures totaled \$455.8 million compared to \$410.5 million in 2023. The 2024 revenue collections ended the year below the 2024 budget, with receipts of \$429.6 million, creating a negative cash flow of \$(26.2) million. Projected 2025 year-end expenditures are \$478.0 million, while revenues are projecting year-end collections of \$439.4 million, creating a negative variance of \$(38.5) million. As anticipated, the District will utilize budgetary reserves.

For 2026, a portion amounting to \$62.4 million of the projected net assets will remain unappropriated to provide for a fiscally responsible budgetary reserve. Of the projected \$144.6 million net assets appropriable, 10.0 million will be transferred to the Retirement Fund and \$72.2 million of the projected net assets will be appropriated.

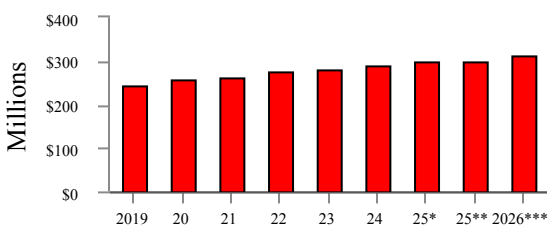
The 2026 Budget prepares the District for increases in labor and health care costs, demand for construction materials, and increased operating costs primarily related to permit compliance. The 2026 Budget includes \$3.7 million for the computerized maintenance management system implementation and \$3.6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

Corporate Working Cash Fund

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

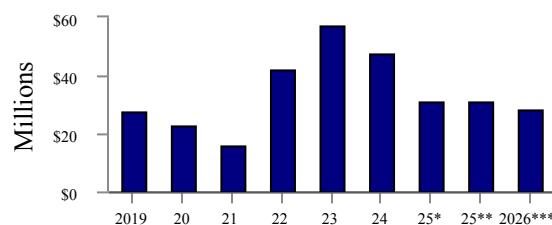
REVENUE - CORPORATE FUND (BUDGETARY BASIS)

Net Property Tax Levy



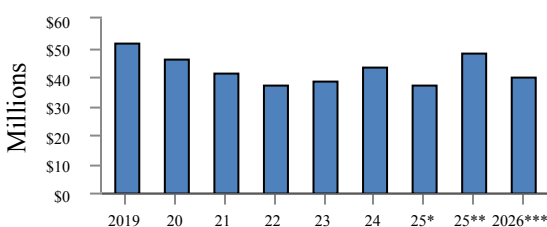
The property tax levy is the primary source of revenue for the Corporate Fund. In 2026, the levy will increase by 3.60 percent.

Personal Property Replacement Tax



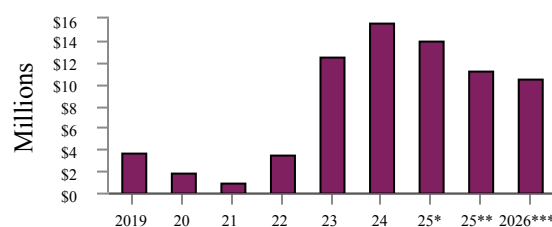
Budgeted PPRT allocations, received from the State, are economically sensitive. PPRT disbursements declined in 2024 and 2025 as planned, but are expected to stabilize in 2026.

User Charge



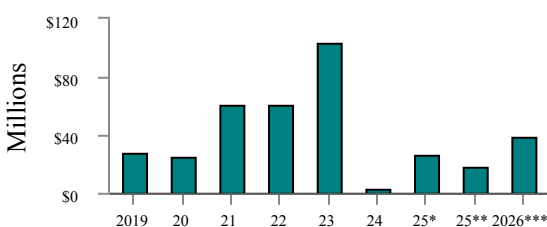
The growth in the food processing and chemical industries has been offset by improvements in processing and reduced discharges.

Investment Income



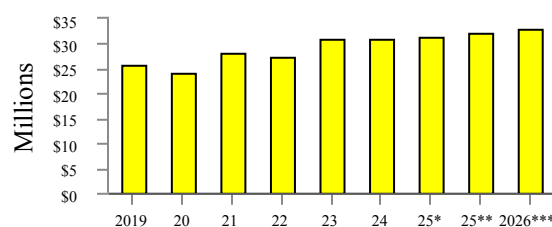
Investment income fluctuates based on the economy. In 2021, low rates and smaller investment balances resulted in lower returns. Substantial rate increases experienced in 2023-2025 resulted in higher returns.

Other



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

Land Rentals



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

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

2019-2024 actual

* 2025 as budgeted

** 2025 adjusted estimated

*** 2026 estimate

CORPORATE FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 172,926,984	\$ 172,926,984	\$ 291,643,233	\$ 291,643,233
Taxes Receivable	299,674,960	299,674,960	289,053,205	289,053,205
Prior Years Taxes Receivable	13,937,300	13,937,300	2,700,497	2,700,497
Replacement Tax	—	—	47,445,300	47,445,300
Total Current Assets	\$ 486,539,244	\$ 486,539,244	\$ 630,842,235	\$ 630,842,235
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	\$ 10,408,000	\$ 10,408,000	\$ 8,505,700	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,500,000	4,507,300	4,507,300
Payroll Withholding & Miscellaneous	700,000	700,000	613,900	613,900
Contractual Services	32,795,000	32,795,000	28,795,000	28,795,000
Due to Corporate Working Cash Fund	293,504,700	293,504,700	329,600,000	329,600,000
Total Current Liabilities	\$ 341,907,700	\$ 341,907,700	\$ 372,021,900	\$ 372,021,900
Total Liabilities		\$ 341,907,700		\$ 372,021,900
ASSETS APPROPRIABLE FOR 2026 & 2025				
Net Assets Appropriable		\$ 144,631,544		\$ 258,820,335
Reserve for Transfer to Retirement Fund		—		(21,643,025)
Levy Adjustment (PA 102-0519) to Retirement Fund		(10,000,000)		(8,356,975)
Budget Reserve		(62,443,044)		(143,937,835)
Net Assets Appropriated		\$ 72,188,500		\$ 84,882,500
Estimated Revenue		460,631,700		438,812,200
Total Assets Appropriable		\$ 532,820,200		\$ 523,694,700
FUND EQUITY				
Undesignated	\$ 144,631,544		\$ 258,820,335	
Total Fund Equity	\$ 144,631,544		\$ 258,820,335	
Total Liabilities & Fund Equity	\$ 486,539,244		\$ 630,842,235	

CORPORATE FUND

APPROPRIABLE REVENUE

2026 - 2023

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

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

CORPORATE FUND FINANCING

2026 - 2021

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

(1) FINANCING LIMITATION

2026

(In Millions)

Property Tax Levy	\$ 321.7
Total	\$ 321.7
* Borrowing Limitation	95.0 %
Total Available for Financing	<u><u>\$ 305.6</u></u>
* Statutory limitation is 100%	

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

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

CORPORATE WORKING CASH FUND
REVENUES
2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Investment Income	\$ 2,729,000	\$ 2,143,000	\$ 3,442,000	\$ 1,640,866	\$ 1,056,115
Revenue from Miscellaneous Sources	—	—	—	—	—
TOTAL	<u>\$ 2,729,000</u>	<u>\$ 2,143,000</u>	<u>\$ 3,442,000</u>	<u>\$ 1,640,866</u>	<u>\$ 1,056,115</u>

CAPITAL FUNDS FINANCIAL NARRATIVE

The Capital Funds of the District are the Capital Improvements Bond Fund (CIBF), the Construction Fund, and the capital projects funded through the Stormwater Management Fund. The District's major functions of sewage collection and treatment, solids processing, solids utilization, flood control, and stormwater management are capital intensive, requiring significant investments in infrastructure. The District's mission of protecting the Lake Michigan drinking water supply from pollution and stormwater management drives the capital program. Funding for the national, state, and local priorities that drive the District's program is provided by bonds, loans, grants, and other financial assistance available to the District.

The District utilizes a combination of funding methods to finance the Capital Improvement Program. The 2026 revenue sources include 13.3 percent for pay-as-you-go financing from property taxes, investment income, and other miscellaneous revenues, and 3.2 percent from grants and reimbursements. Low-interest Wastewater/Stormwater State Revolving Fund (SRF) loans account for 6.5 percent of 2026 revenues, while General Obligation and Alternate Revenue Bonds account for 77.0 percent. Stormwater Alternate Revenue bonds and Stormwater SRF loans finance large stormwater projects that address overland flooding throughout Cook County, backed by the Stormwater Management Fund Property Tax Levy to pay the principal and interest on the loans.

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

Capital Improvements Bond Fund

The CIBF is used to provide resources from Wastewater/Stormwater SRF loans, grants, bonds, and other sources to design and construct major capital facilities that are structures of permanent duration. The 2026 appropriation is \$701.6 million, an increase of \$168.6 million, or 31.6 percent, from the 2025 Adjusted Budget. The appropriation varies by the scheduled awards of major projects.

The CIBF balance sheet on page 94 estimates the net assets appropriable for 2026 at \$36.2 million and \$173.9 million for 2025. An obligation basis of budgetary accounting is used for this fund. Liabilities are recognized as the total value of all project awards at the time of award, even though cash disbursements are made over several future years. On a cash flow basis, the District has a goal to keep expenditures at a maximum of \$100.0 million for limited bonds and \$50.0 million for unlimited bonds per year. However, the District has an aggressive Capital Improvement Program over the next five years that will address aging infrastructure, including sewer rehabilitation projects and the modernization of our water reclamation plants in anticipation of changing discharge permit limits which will require additional spending over 2026 - 2030 period.

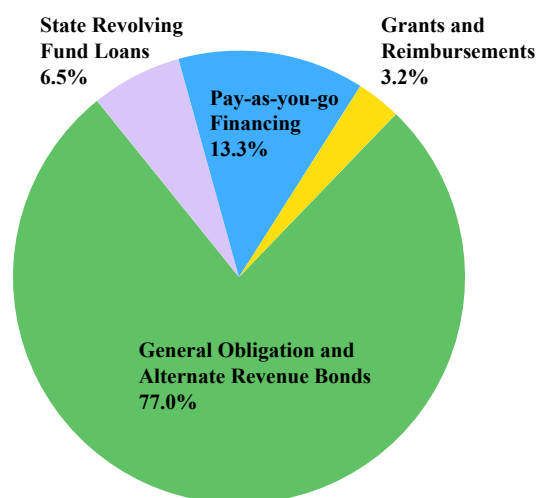
Illinois property tax limitation laws limit the District's authority to issue bonds without a referendum. Projects initiated prior to October 1, 1991, which generally cover only Tunnel and Reservoir Plan projects, are excluded from the limitation. The District is authorized to issue "limited tax bonds" without a voter referendum. "Limited bonds" can be issued to the extent that any new debt when combined with existing debt service does not exceed the debt service extension base. The extension base limitation for the 2025 levy year is \$205.9 million and \$211.1 million for the 2026 levy year.

The Wastewater/Stormwater SRF program provides low-interest loans to finance qualifying projects. The current interest rate for new loans to the District is 2.16 percent. The District expects to receive approximately \$50.0 million in 2026 and \$50.0 million annually for the following four years. The District continues to plan for the use of SRF loans and other low cost financing options, including Water Infrastructure Finance and Innovation Act loans. For 2026, a Build America Bonds (BABs) subsidy of \$11.3 million and \$2.0 million in miscellaneous revenue is available for capital projects in the Capital Improvements Bond Fund.

Construction Fund

The 2026 property tax levy for the Construction Fund remains flat to the 2025 levy at \$7.0 million. The fund will also be supported by a \$9.7 million allocation of Personal Property Replacement Tax (PPRT) and existing assets appropriable to fund capital projects on a pay-as-you-go basis. The 2026 appropriation is \$74.7 million, a decrease of \$8.4 million, or 10.1 percent, from the 2025 Adjusted Budget.

**2026 Capital Improvement Program
Revenue Sources**



The Construction Fund is a property tax supported fund designed to provide resources for capital projects for which long-term bond funding is not desirable or is not available. The use of PPRT to fund capital projects will allow additional relief to the aggressive capital program that is subject to the debt service extension base and provide taxpayer value by investing in infrastructure projects. This fund is intended for pay-as-you-go capital projects to perform major rehabilitation of facilities, extending their useful life, and to acquire other capital assets. The funding mechanism is a working cash fund that provides loans in anticipation of tax collections. The Construction Working Cash Fund includes appropriable assets of \$24.0 million. The liabilities for contracts not completed during a fiscal year are reappropriated in the next year. Net assets appropriable, therefore, fluctuate based on the value of contract liabilities carried forward to the following year. For 2026, there is \$36.9 million budgeted for projects currently under construction and \$32.5 million for projects scheduled for award in 2026.

Stormwater Management Fund

The Stormwater Management Fund was established in 2005 to fund stormwater management activities, including operational costs and pay-as-you-go capital projects. The 2026 property tax levy for the Stormwater Management Fund is \$67.5 million, an increase of \$5.0 million from the 2025 Adjusted Budget. An equity transfer to the Bond Redemption & Interest Fund is required in 2026 in the amount of \$9.7 million to pay principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements.

Beginning in 2022, the District began funding the majority of stormwater management capital projects, including both gray and green infrastructure, with pay-as-you-go financing. The District continues to aggressively seek grants to help fund stormwater projects. In 2022, the District received a \$12.0 million reimbursement from the Army Corps of Engineers and a \$7.2 million reimbursement was received in 2023. The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and in 2024 secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. In 2025, the District received a total of \$6.1 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. The 2026 Budget includes \$12.6 million in grant revenue. No tax levy is recommended for the Stormwater Working Cash Fund, which provides temporary loans to the Stormwater Management Fund in anticipation of tax collections. Details of this fund's purpose and \$96.7 million appropriation for 2026 are presented in Section [VI](#).

CAPITAL IMPROVEMENTS BOND FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

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

CAPITAL IMPROVEMENTS BOND FUND APPROPRIABLE REVENUE 2026 - 2023

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

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

		ASSETS			
		2026		2025	
CURRENT ASSETS		AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments		\$ 59,239,800	\$ 59,239,800	\$ 42,797,400	\$ 42,797,400
Taxes Receivable		6,755,000	6,755,000	6,755,000	6,825,000
Prior Years Taxes Receivable		438,551	438,551	176,235	176,235
Replacement Tax		—	—	16,600,000	16,600,000
	Total Current Assets	\$ 66,433,351	\$ 66,433,351	\$ 66,328,635	\$ 66,398,635
LIABILITIES & FUND EQUITY					
CURRENT LIABILITIES					
Unpaid Bills:					
Contracts Payable		\$ 1,100,000	\$ 1,100,000	\$ 1,182,000	\$ 1,182,000
Contractual Services		1,599,969	1,599,969	871,035	871,035
Due to:					
Construction Working Cash Fund		6,650,000	6,650,000	6,650,000	6,650,000
	Total Current Liabilities	\$ 9,349,969	\$ 9,349,969	\$ 8,703,035	\$ 8,703,035
	Total Liabilities		\$ 9,349,969		\$ 8,703,035
ASSETS APPROPRIABLE FOR 2026 AND 2025					
Net Assets Appropriable			\$ 57,083,382		\$ 57,695,600
Net Assets Appropriated			\$ 57,083,382		\$ 57,695,600
Estimated Revenue			17,628,018		25,448,000
	Total Assets Appropriable		\$ 74,711,400		\$ 83,143,600
FUND EQUITY					
Undesignated		\$ 57,083,382		\$ 57,625,600	
	Total Fund Equity	\$ 57,083,382		\$ 57,625,600	
	Total Liabilities & Fund Equity	\$ 66,433,351		\$ 66,328,635	

CONSTRUCTION FUND FINANCING**2026 - 2021**

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

(1) FINANCING LIMITATION**2026**

(In Millions)

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

CONSTRUCTION FUND
APPROPRIABLE REVENUE
2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
Less: Allowance for Uncollectible Taxes	(245,000)	(245,000)	(245,000)	(245,000)	(245,000)
Net Property Taxes	\$ 6,755,000	\$ 6,755,000	\$ 6,755,000	\$ 6,755,000	\$ 6,755,000
Adjustment to Match Working Cash Borrowings	(105,000)	(105,000)	(105,000)	(105,000)	(55,000)
Working Cash Financing (Maximum 95% of Gross Tax Sources)	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000	\$ 6,650,000
Personal Property Replacement Tax	9,700,000	16,600,000	16,600,000	25,000,000	25,000,000
Connection Impact Fees	—	—	—	—	—
Investment Income	1,266,000	2,888,000	2,188,000	2,582,015	1,702,854
Miscellaneous	12,018	10,000	10,000	12,302	3,184
TIF Surplus Distribution	—	—	—	12,000,000	9,500,000
Equity Transfer from Capital Improvements Bond Fund	—	—	—	—	—
Subtotal	\$ 10,978,018	\$ 19,498,000	\$ 18,798,000	\$ 39,594,317	\$ 36,206,037
Adjustment to Net Assets Available for Projected Receipts	—	105,000	—	105,000	1,698,000
Total	\$ 17,628,018	\$ 26,253,000	\$ 25,448,000	\$ 46,349,317	\$ 44,554,037

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

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 16,667,400	\$ 16,667,400	\$ 16,202,563	\$ 16,202,563
Due from Construction Fund	6,650,000	6,650,000	6,650,000	6,650,000
Total Current Assets	<u>\$ 23,317,400</u>	<u>\$ 23,317,400</u>	<u>\$ 22,852,563</u>	<u>\$ 22,852,563</u>
	FUND EQUITY			
Estimated Revenue & Other Financing Sources		\$ 663,000		\$ 706,000
Equity Transfer to Retirement Fund		—		—
ASSETS APPROPRIABLE FOR 2026 & 2025		<u>\$ 23,980,400</u>		<u>\$ 23,558,563</u>
FUND EQUITY	<u>\$ 23,317,400</u>		<u>\$ 22,852,563</u>	

CONSTRUCTION WORKING CASH FUND
REVENUES
2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Investment Income	\$ 663,000	\$ 669,000	\$ 706,000	\$ 506,171	\$ 255,893
Equity Transfer to Retirement Fund	—	—	—	—	—
TOTAL	<u>\$ 663,000</u>	<u>\$ 669,000</u>	<u>\$ 706,000</u>	<u>\$ 506,171</u>	<u>\$ 255,893</u>

STORMWATER MANAGEMENT FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 37,605,500	\$ 37,605,500	\$ 72,919,003	\$ 72,919,003
Taxes Receivable	60,312,500	60,312,500	55,487,500	56,062,500
Prior Years Taxes Receivable	2,675,198	2,675,198	386,597	386,597
Total Current Assets	\$ 100,593,198	\$ 100,593,198	\$ 128,793,100	\$ 129,368,100
	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	\$ —	\$ —	\$ —	\$ —
Contracts Payable	3,500,000	3,500,000	1,260,000	1,260,000
Vouchers Payable	15,612,686	15,612,686	8,745,000	8,745,000
Due to:				
Stormwater Working Cash Fund	59,375,000	59,375,000	54,625,000	54,625,000
Total Current Liabilities	\$ 78,487,686	\$ 78,487,686	\$ 64,630,000	\$ 64,630,000
Designated for Future Claims Liabilities		\$ —		\$ —
Total Current Liabilities and Designations		\$ 78,487,686		\$ 64,630,000
ASSETS APPROPRIABLE FOR 2026 & 2025				
Net Assets Appropriable		\$ 22,105,512		\$ 64,738,100
Net Assets Appropriated		\$ 22,105,512		\$ 64,738,100
Equity Transfer to Bond and Interest Fund		(9,706,800)		(9,529,000)
Equity Transfer In from Capital Improvements Bond Fund		5,000,000		—
Estimated Revenue		79,349,488		79,514,000
Total Assets Appropriable		\$ 96,748,200		\$ 134,723,100
FUND EQUITY	\$ 22,105,512		\$ 64,163,100	
Total Liabilities & Fund Equity	\$ 100,593,198		\$ 128,793,100	

STORMWATER MANAGEMENT FUND FINANCING**2026 - 2021**

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

(1) FINANCING LIMITATION**2026**

(In Millions)

Property Tax Levy \$ 67.5

Total \$ 67.5

* Borrowing Limitation 95.0 %

Total Available for Financing \$ 64.1

* Statutory limitation is 100%

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

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

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

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

STORMWATER WORKING CASH FUND
APPROPRIABLE REVENUE
2026 - 2023

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

OTHER FUNDS FINANCIAL NARRATIVE

The Bond Redemption & Interest (B&I) Fund is a series of subfunds that account for the property tax levies and other revenues received to pay for the principal and interest of bonds issued by the District and State Revolving Fund loans. The 2026 property tax levy for the B&I Fund is \$276.2 million, an increase of \$14.8 million, or 5.6 percent, from the 2025 Adjusted Budget. Appropriations and tax levies are adjusted for new bond sales or State Revolving Fund loans. The 2026 appropriation for this fund is \$248.0 million, an increase of \$0.3 million, or 0.1 percent from the 2025 Adjusted Budget.

Property tax levy collections are invested prior to the time when actual principal and interest payments must be made. Investment income earned on tax collections is credited to the specific sub-fund for each bond issue. The amount of estimated investment income is reflective of interest rates for 2025 with a projected year-end of \$6.2 million, while the 2026 estimate is \$2.1 million, a decrease of \$0.9 million, from the 2025 Original Budget. An equity transfer from the Stormwater Management Fund is required in 2026 in the amount of \$9.7 million to pay principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements. A detailed presentation on the B&I Fund is found on pages [488 - 493](#).

The Reserve Claim Fund is the District's self-insurance fund, and is financed through an annual property tax levy of no more than one-half cent (0.5¢) per \$100 of the last known equalized assessed valuation (EAV). This one-half cent tax rate is the maximum allowed by state statute. For 2026, a \$6.0 million levy is budgeted. The available fund balance and amount available for appropriation for the Reserve Claim Fund are based on the net impact of current revenues and current expenditures.

The 2026 appropriation for this fund is \$48.3 million, a decrease of \$5.3 million, or 9.9 percent, from the 2025 Adjusted Budget. The maximum fund balance that can be accumulated is 0.05 percent of the last known EAV. For the 2026 Budget, using the 2024 EAV, the maximum accumulation is estimated at \$102.7 million. The allowance for accounts payable and estimated liabilities is estimated at \$1.5 million. A detailed presentation of this fund begins on page [485](#).

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

On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations. The District will complete a full analysis of a potential bond sale based upon varying interest rates. Any bond issuance will only be pursued if an optimal low interest rate environment provides the opportunity, which we do not anticipate in 2026.

The appropriable resources and appropriation consist of the collection of the previous year's property tax levy plus personal property replacement tax receipts. The 2025 appropriation included an equity transfer of \$30.0 million to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2026 appropriation for the employers contribution is \$100.8 million, a decrease of \$18.0 million, or 15.1 percent, from the 2025 Adjusted Budget and also includes a \$10.0 million transfer from the 2024 Property Tax Levy Adjustment received under Public Act 102-0519. An expanded presentation on the Retirement Fund is shown on pages [494 - 496](#).

BOND REDEMPTION & INTEREST FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

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

BOND REDEMPTION & INTEREST FUND

APPROPRIABLE REVENUE

2026 - 2023

REVENUE DESCRIPTION	ESTIMATED		ACTUAL		
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Taxes					
Real Estate					
Current	\$ 252,331,756	\$ 241,229,957	\$ 241,229,957	\$ 242,708,317	\$ 244,007,273
Prior	11,313,363	1,869,509	1,869,509	1,587,379	44,987,822
Total	\$ 263,645,119	\$ 243,099,466	\$ 243,099,466	\$ 244,295,695	\$ 288,995,095
Revenue from Money & Property					
Investment Income	\$ 2,097,000	\$ 6,213,000	\$ 2,960,000	\$ 7,470,875	\$ 4,569,623
Revenue from Miscellaneous Sources					
Cash Available	133,071,292	135,146,247	135,146,247	115,978,166	43,317,225
Other	—	—	—	415,056	108,726
Other Financing Sources (Uses)					
Bond Premium	—	—	—	—	—
Sale of Capital Improvements Bonds (CIB)	—	—	—	—	—
Bond Redemption	—	—	—	—	—
Refunding Transaction Costs	—	—	—	—	—
Equity Transfer from CIBF	—	—	—	—	—
Equity Transfer from Stormwater Management Fund	9,706,800	9,233,700	9,529,000	9,530,000	9,530,800
Equity Transfer to Retirement Fund	—	—	—	—	—
Less: Amount to Be					
Expended After Budget Year	(160,499,911)	(145,966,139)	(156,113,739)	(141,934,053)	(108,456,686)
GRAND TOTAL	\$ 248,020,300	\$ 247,726,274	\$ 234,620,974	\$ 235,755,740	\$ 238,064,783

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

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

RESERVE CLAIM FUND APPROPRIABLE REVENUE 2026 - 2023

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

RETIREMENT FUND

ESTIMATED BALANCE SHEET

JANUARY 1, 2026 AND 2025

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

RETIREMENT FUND

APPROPRIABLE REVENUE

2026 - 2023

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

SECTION IV

CORPORATE FUND

The Corporate Fund provides for day-to-day staff services as well as the operations and maintenance of water reclamation plants, pumping stations, collection sewers, tunnels, and related facilities. This section provides appropriation detail for the operations and support departments.

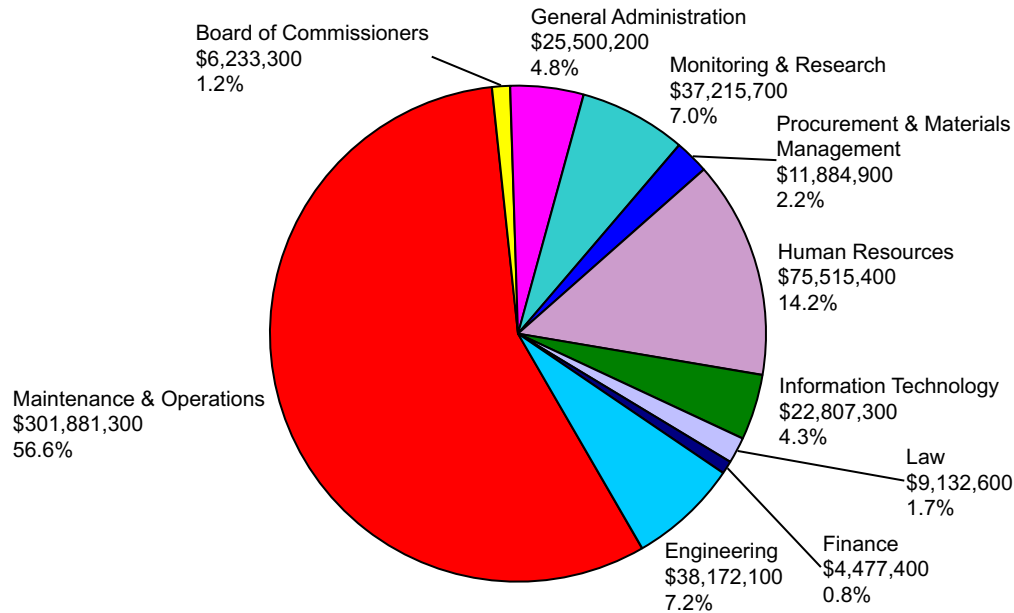
Graphs indicate staffing, appropriations, and expenditures budgeted from 2017 through 2026. The structure of sub-units and sections, the number of actual 2024 full-time equivalent (FTE) positions, as well as FTE positions budgeted for 2025 and 2026 are shown in the organization chart. In this section,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

- A *Narrative* explanation of the responsibilities of the department, changes in appropriation from the 2025 Budget, accomplishments during 2025, and significant features for the 2026 Budget. The mission statement, major goals, and initiatives are also provided.
- A list of *Objectives by Priority* describes each objective, assigns the costs associated with it, and indicates its percentage of the total department budget.
- *Programs by Priority* includes major department functions, projected costs, and staffing levels with comparison to budgeted 2025. Actual costs are shown for 2024.
- *Performance Data* measures specific department activities by cost and, where possible, measurable units, and compares budgeted costs for 2026 and 2025 with actual costs for 2024.
- The *Line Item Analysis* provides detailed line item appropriations over a three-year period. Appropriations for 2026 are shown as proposed by the Executive Director, subsequently recommended by the Committee on Budget and Employment, and ultimately adopted and amended by the Board of Commissioners. Original and adjusted appropriations and estimated expenditures are shown for 2025. Actual 2024 expenditures are provided.
- The *Position Analysis* provides comparative departmental personnel position information for the previous, current, and budget years. Position counts and appropriations for the current and budget years are provided as totals by section or unit, division, and department. The pay plan and grade for each class title are provided and can be used to reference the salary schedules contained in the appendix to determine the applicable salary range. The 2026 salary appropriation is adjusted for vacancies in the Line Item Analysis.

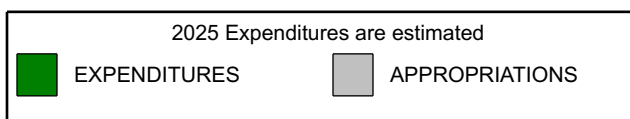
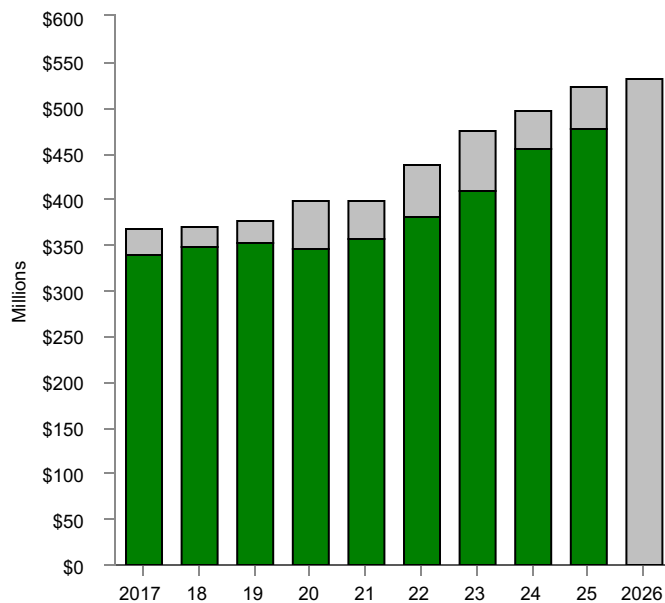
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CORPORATE FUND PROGRAMS

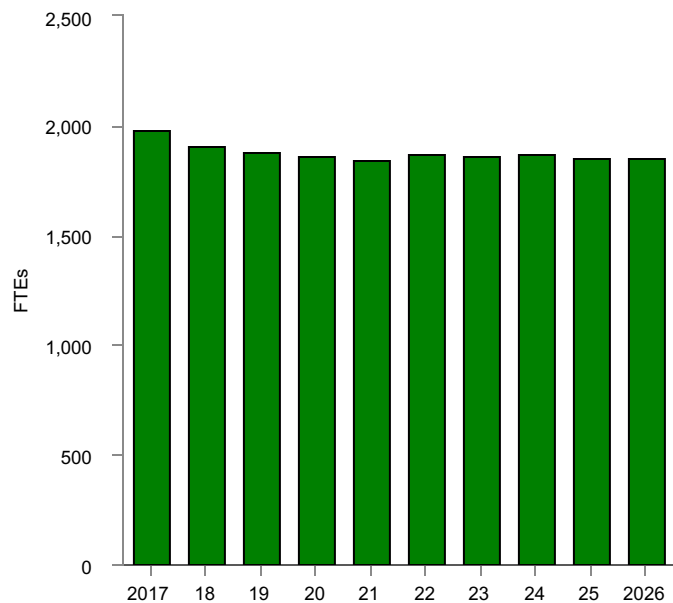
2026	\$532,820,200
2025	\$523,694,700
Increase	\$9,125,500



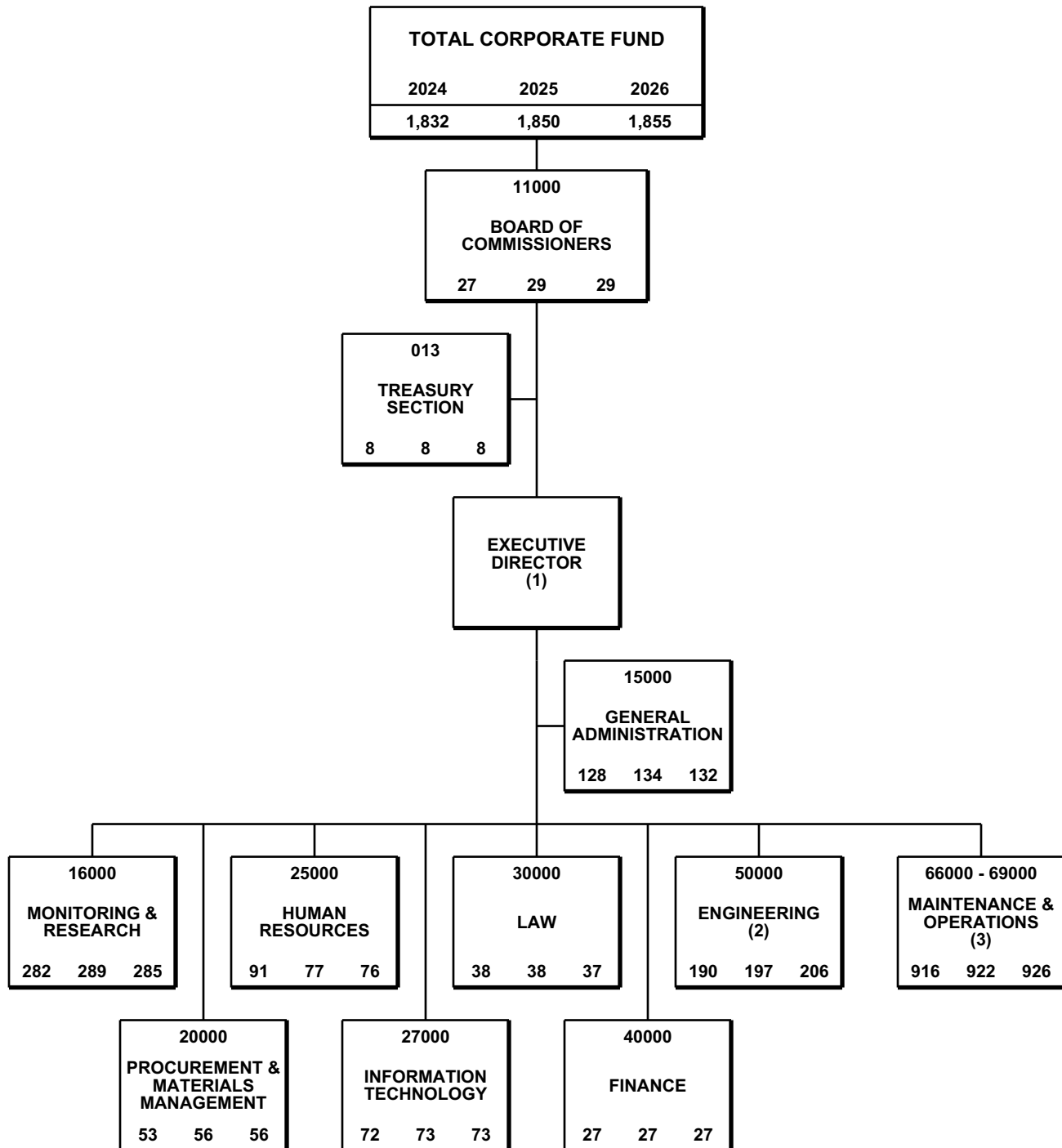
APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



CORPORATE FUND



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

(2) 74 positions are funded by the Stormwater Management Fund, the management of which remains in the Engineering Department.

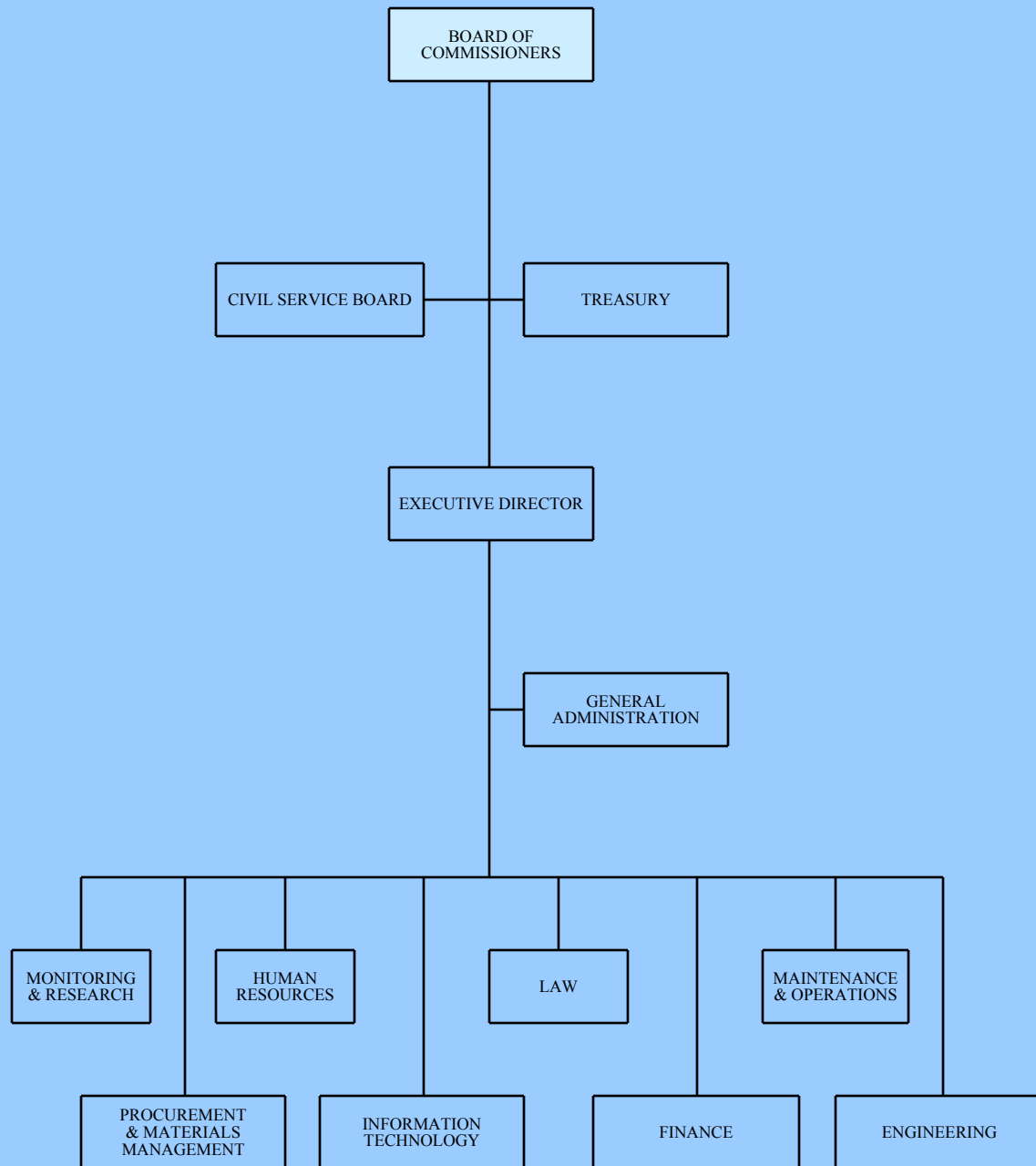
(3) 28 positions are funded by the Stormwater Management Fund, the management of which remains in the Maintenance & Operations Department.

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$201,044,420	\$ 216,897,300	\$ 214,253,500	\$ 207,747,300	\$226,098,100	\$ 226,098,100	\$ 229,589,500
601050	Compensation Plan Adjustments	—	—	3,623,400	2,465,100	1,940,400	1,940,400	1,908,300
601060	Compensation for Paid Overtime	8,026,842	10,179,000	6,932,100	6,358,300	5,739,500	5,739,500	5,727,500
601070	Social Security and Medicare Contributions	2,954,054	3,331,500	3,331,500	3,126,300	3,352,100	3,352,100	3,348,600
601080	Salaries of Nonbudgeted Employees	29,172	5,000	114,000	100,500	74,700	74,700	74,700
601090	Employee Claims	9,814	100,000	105,000	104,600	100,000	100,000	100,000
601100	Tuition and Training Payments	671,354	1,529,000	1,482,300	1,074,600	1,504,200	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	2,365,500
601250	Health and Life Insurance Premiums	47,813,819	51,581,700	61,356,700	60,080,300	52,431,000	52,431,000	53,797,100
601270	General Salary Adjustments	—	—	—	—	2,757,900	2,757,900	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	623,560	1,196,500	1,071,500	809,200	1,197,500	1,197,500	1,236,900
100	TOTAL PERSONAL SERVICES	261,173,035	284,820,000	293,470,000	283,066,200	297,560,900	297,560,900	299,652,300
612010	Travel	80,996	118,500	117,800	69,900	155,400	155,400	155,400
612030	Meals and Lodging	260,676	266,900	267,400	221,700	360,700	360,700	360,700
612040	Postage, Freight, and Delivery Charges	58,081	102,100	102,100	91,300	73,800	73,800	73,800
612050	Compensation for Personally-Owned Automobiles	127,798	149,900	154,100	131,900	152,600	152,600	152,600
612080	Motor Vehicle Operating Services	57,921	59,200	64,400	63,100	73,400	73,400	73,400
612090	Reprographic Services	41,071	294,800	281,400	35,400	207,300	207,300	207,300
612150	Electrical Energy	62,827,839	54,854,000	49,454,000	48,775,000	49,799,400	49,799,400	49,799,400
612160	Natural Gas	1,609,331	3,015,800	3,015,800	2,256,600	2,885,300	2,885,300	2,885,300
612170	Water and Water Services	1,197,787	1,972,100	1,974,100	1,696,000	1,574,500	1,574,500	1,574,500
612210	Communication Services	4,102,329	7,017,600	5,883,900	4,347,300	2,362,000	2,362,000	2,362,000
612240	Testing and Inspection Services	2,716,603	4,610,700	5,472,200	4,848,200	3,531,200	3,531,200	3,531,200
612250	Court Reporting Services	57,258	106,000	106,000	61,000	106,000	106,000	106,000
612260	Medical Services	457,857	606,900	606,900	504,200	574,600	574,600	574,600
612280	Subscriptions and Membership Dues	952,116	987,600	987,600	971,000	1,051,200	1,051,200	1,051,200
612290	Insurance Premiums	5,262,436	6,659,700	6,599,200	5,290,600	7,040,000	7,040,000	7,019,600
612330	Rental Charges	803,646	2,097,400	1,897,300	1,816,500	1,885,400	1,885,400	1,885,400
612340	Discount Lost	4,616	3,000	4,500	4,500	5,000	5,000	5,000
612360	Advertising	114,190	151,600	147,600	104,000	140,200	140,200	140,200
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,153,000	1,602,700	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612390	Administration Building McMillan Pavilion Operation	792,847	869,800	936,800	633,500	963,600	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	4,850,600	4,844,400	4,844,400	4,844,400
612420	Maintenance of Grounds and Pavements	1,054,397	2,165,400	1,973,700	1,401,100	1,959,200	2,019,200	2,019,200
612430	Payments for Professional Services	4,028,790	6,844,100	6,782,500	3,916,800	9,501,800	9,641,800	9,673,900
612490	Contractual Services, N.O.C.	1,483,344	1,952,900	1,905,400	1,376,000	2,649,400	2,649,400	2,649,400
612520	Waste Material Disposal Charges	19,829,695	25,900,300	25,875,300	23,461,900	26,947,500	26,947,500	26,947,500
612530	Farming Services	58,443	120,000	120,000	110,700	120,000	120,000	120,000
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	4,050,000	5,200,000	5,200,000	5,200,000
612600	Repairs to Collection Facilities	4,378,909	7,728,800	7,361,200	5,942,200	7,613,300	7,613,300	7,613,300
612620	Repairs to Waterway Facilities	135,001	7,612,700	8,072,600	2,439,000	6,586,600	6,586,600	6,586,600
612650	Repairs to Process Facilities	13,198,543	13,161,300	12,836,500	10,402,000	14,435,200	14,435,200	14,687,800
612670	Repairs to Railroads	84,759	691,000	691,000	496,000	1,422,000	1,422,000	1,422,000
612680	Repairs to Buildings	1,605,783	2,852,900	2,792,700	1,790,800	2,733,000	2,733,000	2,733,000
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	390,500	355,600	371,000	371,000	371,000
612780	Safety Repairs and Services	456,783	661,000	851,900	639,200	632,800	632,800	632,800
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,500	77,100	77,100	77,100
612800	Repairs to Office Furniture and Equipment	41,020	83,000	83,900	30,700	94,100	94,100	94,100
612810	Computer Equipment Maintenance	130,403	503,500	503,500	446,000	553,500	553,500	553,500
612820	Computer Software Maintenance	6,157,348	6,667,600	6,959,500	6,831,700	7,897,300	7,757,300	7,769,300
612840	Communications Equipment Maintenance (Includes Software)	814,569	1,025,800	1,025,800	1,003,000	869,900	869,900	869,900
612860	Repairs to Vehicle Equipment	660,971	425,100	787,000	667,500	580,000	580,000	580,000
612970	Repairs to Testing and Laboratory Equipment	443,629	457,500	449,200	431,200	488,000	509,500	509,500
612990	Repairs, N.O.C.	6,036	35,200	35,200	6,500	38,000	38,000	38,000
200	TOTAL CONTRACTUAL SERVICES	145,638,359	175,855,900	170,238,900	143,840,700	170,238,400	170,319,900	170,596,200
623030	Metals	206,622	278,600	265,600	228,700	247,600	247,600	247,600
623070	Electrical Parts and Supplies	4,950,651	6,300,300	6,074,300	4,846,700	6,576,100	6,576,100	6,576,100
623090	Plumbing Accessories and Supplies	1,853,891	2,135,400	1,985,400	1,709,300	2,115,600	2,115,600	2,115,600
623110	Hardware	128,671	129,100	162,100	155,000	140,000	140,000	140,000
623130	Buildings, Grounds, Paving Materials, and Supplies	440,040	519,300	589,300	491,900	547,900	547,900	547,900
623170	Fiber, Paper, and Insulation Materials	74,437	80,800	80,800	67,700	73,800	73,800	73,800

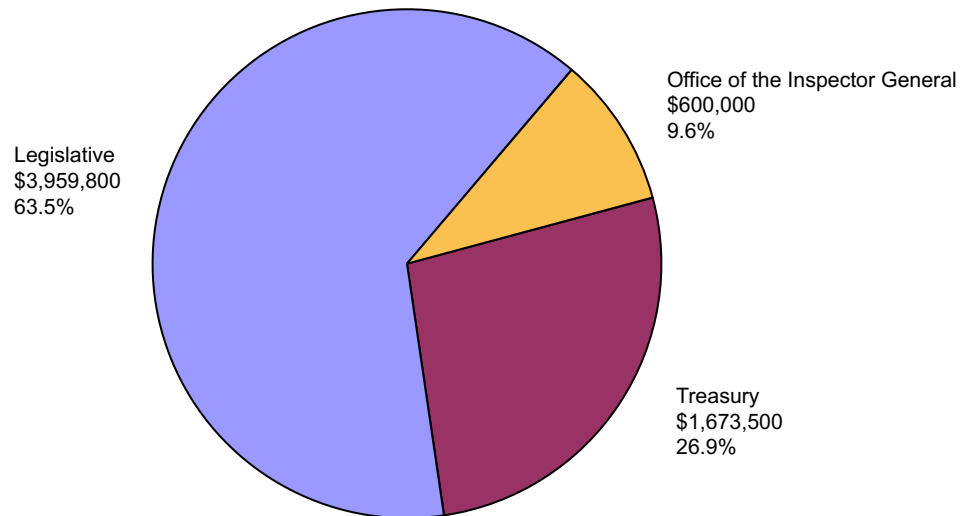
101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623190	Paints, Solvents, and Related Materials	44,939	49,500	49,500	43,400	47,300	47,300	47,300
623250	Vehicle Parts and Supplies	168,624	286,600	319,600	256,900	282,700	282,700	282,700
623270	Mechanical Repair Parts	5,173,736	6,692,300	7,330,300	6,611,500	7,530,900	7,680,900	7,624,700
623300	Manhole Materials	139,778	50,000	50,000	40,000	70,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	290,783	491,700	496,700	300,400	400,200	400,200	400,200
623530	Farming Supplies	12,725	19,000	19,000	15,900	19,000	19,000	19,000
623560	Processing Chemicals	23,391,548	33,713,700	29,651,500	24,678,700	32,817,100	32,257,100	32,041,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,218,920	1,348,800	1,348,800	1,220,400	1,381,300	1,359,800	1,359,800
623660	Cleaning Supplies	398,356	343,700	379,700	369,300	352,200	352,200	352,200
623680	Tools and Supplies	506,746	489,500	524,500	493,200	482,700	482,700	482,700
623700	Wearing Apparel	226,895	282,700	282,700	263,700	274,200	274,200	274,200
623720	Books, Maps, and Charts	20,682	24,000	25,500	18,500	28,500	28,500	28,500
623780	Safety and Medical Supplies	371,686	417,000	417,000	345,200	433,100	433,100	433,100
623800	Computer Software	120,039	269,300	408,300	329,400	425,000	425,000	425,000
623810	Computer Supplies	570,438	719,600	565,600	539,600	634,800	634,800	634,800
623820	Fuel	610,262	862,900	834,400	587,400	713,600	713,600	713,600
623840	Gases	149,977	127,000	143,500	130,200	140,100	140,100	140,100
623850	Communications Supplies	150,670	41,000	41,000	41,500	40,500	40,500	40,500
623860	Lubricants	361,031	430,400	430,400	417,800	424,400	424,400	424,400
623990	Materials and Supplies, N.O.C.	400,084	411,000	493,200	370,800	393,600	393,600	393,600
300	TOTAL MATERIALS AND SUPPLIES	41,982,228	56,513,200	52,968,700	44,573,100	56,592,200	56,160,700	55,889,200
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	45,000	45,000	45,000
634650	Equipment for Process Facilities	1,429,905	2,294,500	2,563,500	2,330,000	2,464,600	2,464,600	2,464,600
634760	Material Handling and Farming Equipment	1,753,246	1,638,400	1,387,100	1,382,500	1,125,000	1,475,000	1,475,000
634790	Marine Equipment	—	100,000	66,800	66,800	—	—	—
634800	Office Furniture and Equipment	48,900	—	—	—	—	—	—
634810	Computer Equipment	161,665	445,000	266,300	156,000	225,000	225,000	128,800
634820	Computer Software	—	—	89,000	79,300	43,000	43,000	43,000
634840	Communications Equipment (Includes Software)	132,623	335,000	335,000	333,800	—	—	—
634860	Vehicle Equipment	1,211,461	345,000	531,500	505,800	645,000	645,000	645,000
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,000	763,900	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
634990	Machinery and Equipment, N.O.C.	793,360	256,900	606,900	590,900	283,000	283,000	283,000
400	TOTAL MACHINERY AND EQUIPMENT	6,302,766	5,723,600	6,235,100	5,817,900	5,594,500	5,944,500	5,848,300
667130	Taxes on Real Estate	710,653	782,000	782,000	690,800	834,200	834,200	834,200
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,800	834,200	834,200	834,200
TOTAL CORPORATE FUND		\$455,807,041	\$ 523,694,700	\$ 523,694,700	\$ 477,988,700	\$530,820,200	\$ 530,820,200	\$ 532,820,200
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

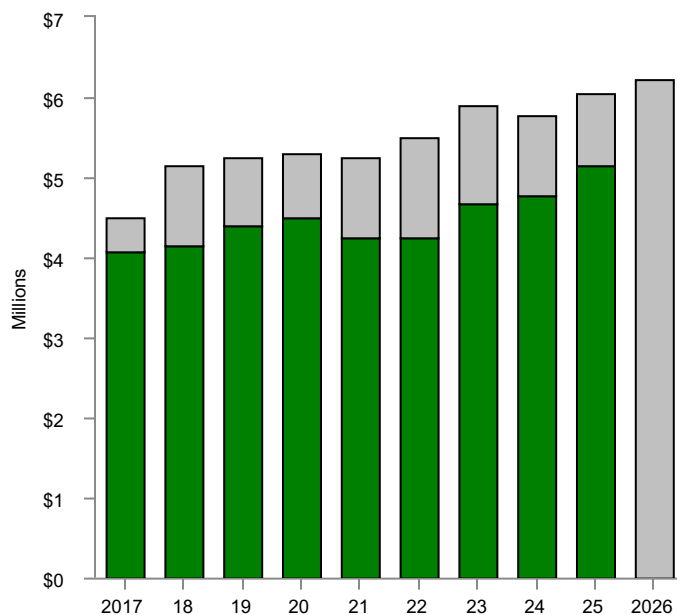


BOARD OF COMMISSIONERS PROGRAMS

2026	\$6,233,300
2025	\$6,037,800
Increase	\$195,500



APPROPRIATIONS & EXPENDITURES

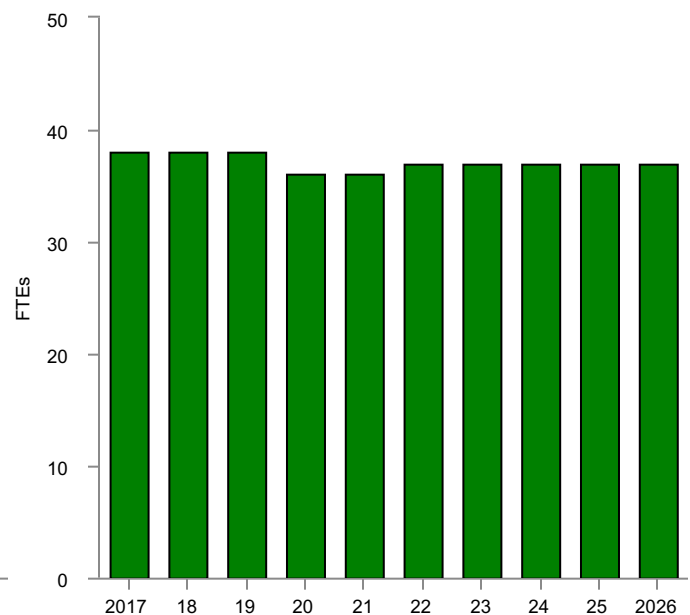


2025 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

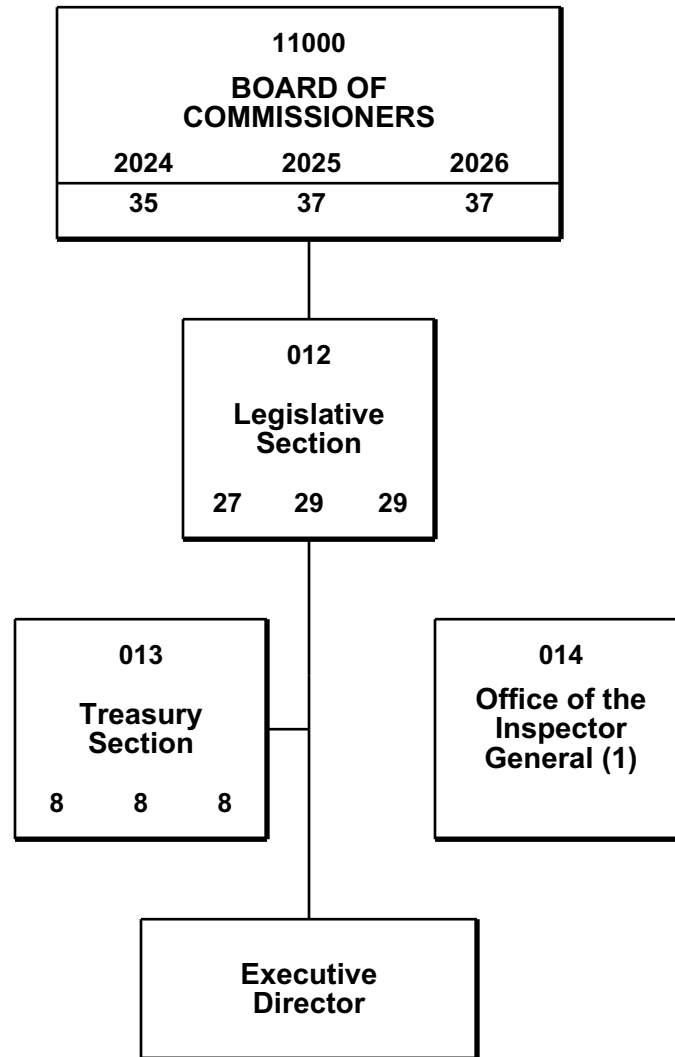
2018 - Increase is due to the addition of an Inspector General to the Legislative Section.

BUDGETED FTE POSITIONS



2022 - Increase is due to the addition of a Financial Analyst position to the Treasury Section to support the five-year Strategic Plan's implementation efforts.

BOARD OF COMMISSIONERS



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

BOARD OF COMMISSIONERS

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

The mission of the Treasury Section is to provide quality management of the District's financial resources by maximizing income on investments with minimal risk, issuing bonds to finance the wastewater collection, treatment, and flood control facilities' capital needs, cost-effectively meeting the cash requirements of the District's operations through the utilization of appropriate technology and efficient banking practices, and maintaining the District's outstanding bond rating.

Departmental Summary

The Board of Commissioners comprises two sections: Legislative and Treasury. The Legislative Section is the policy-making entity of the District, responsible for establishing policies and procedures consistent with the District's mission of protecting the water environment for the citizens of Cook County and providing a forum to facilitate community involvement. The Treasury Section is responsible for the collection and investment of District revenues, the issuance of bonds to meet District capital requirements, the payment of principal and interest on outstanding bonds as required, and the maintenance of the District's bond ratings.

Summary of 2025 Major Accomplishments

- Investment interest income earned for the year was approximately \$48.0 million, a slight increase from the previous year due to increased investment inventory. As of year-end, the District experienced no loss on investments;
- Investment activities incorporated sustainability considerations according to the revised Investment Policy and guidelines implemented in March 2025. One hundred percent of the District's applicable commercial paper holdings met policy guidelines for environmental and governance factors at the time of purchase. Additionally, all government agency and municipal bond investments in the District's inventory directly or indirectly support environmental and governance practices;
- The District remained committed to the funding policy goals for the Retirement Fund and the Other Postemployment Benefits (OPEB) Trust Fund with contributions in excess of the annual Actuarially Determined Contribution amounts, including special employer contributions of \$30.0 million and \$5.0 million, respectively. As of December 31, 2024, the Retirement Fund's funded ratio was 56.0 percent and the OPEB Trust Fund's funded ratio was 104.3 percent;
- The Treasury Section continued to administer the District's 2021-2025 Strategic Plan; for updates on the Plan, please see <https://mwrdd.org/strategic-plan>;
- The District's AAA credit rating with stable outlook and AA+ rating with stable outlook were reaffirmed by Fitch Ratings and S&P Global Ratings, respectively;
- The Legislative Section initiated an agreement with an Interim Inspector General. Inspectors General are accountable to the taxpayers with a role to detect and prevent waste, fraud, and abuse, thereby building trust in government. The Inspector General investigates complaints or allegations of wrongdoing or misconduct within the programs or operations of the District.

2026 Appropriation and Position Summary

The 2026 appropriation for the Board of Commissioners is \$6,233,300, an increase of \$195,500, or 3.2 percent, from 2025. The staffing level remains unchanged at 37 positions. The District is in the process of establishing the Office of the Inspector General, with additional positions anticipated in the future.

2026 Budget Highlights

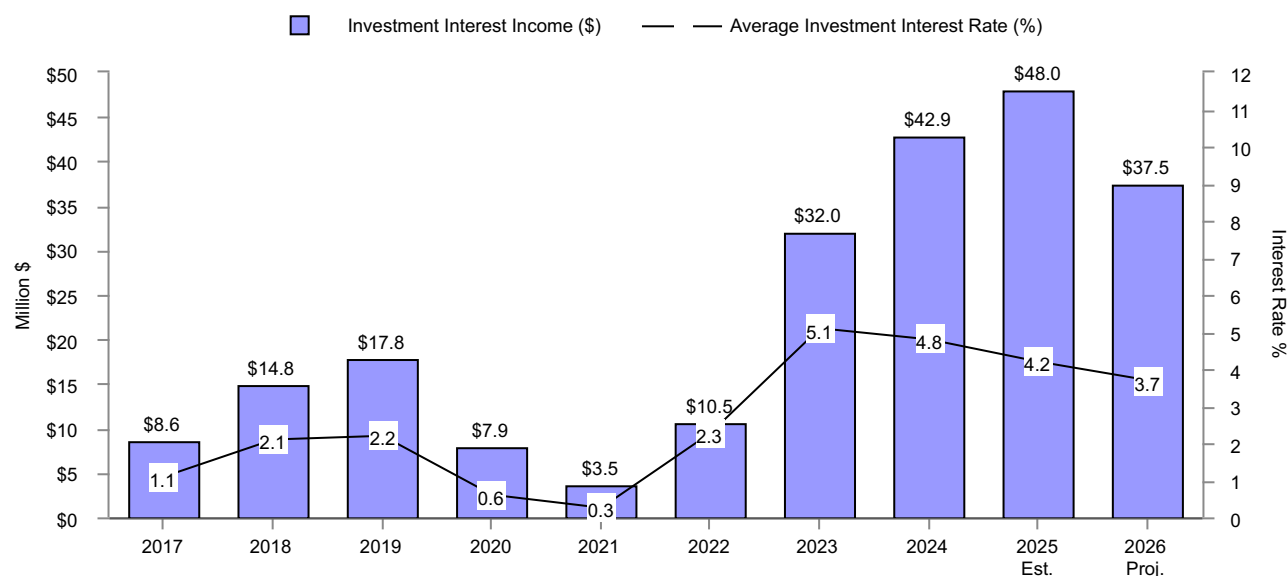
The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective, preparing for other manmade and natural events, and strengthening the District's operational and financial positions.

Maintaining strong fiscal management

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

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

Average Investment Interest Rate on Purchases All Funds 2017 - 2026



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

Interest rates started to decline in 2024 as the Federal Reserve began decreasing its target rate due to easing inflation. The effective Federal Funds rate decreased from 5.33 percent mid-year 2024 to 4.33 percent by year-end 2024, and has remained steady through mid-year 2025. The projected year-end rates for 2025 and 2026 are 3.63 percent and 3.38 percent, respectively.

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

Increase diverse participation in District contracts

- The Treasury Section endeavors to make the District an inclusive business partner by aspiring to award bond professional services and investment purchases to enterprises representing the diversity of our community;
- The Treasury Section seeks out community banks with which to invest as a way to remain connected to and collaborate with the local community;
- The Legislative Section continues community outreach to bring awareness to the District's environmental achievements and its dedication to environmental equality.

11000 BOARD OF COMMISSIONERS**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. Establish policies and priorities to guide the Executive Director in meeting the District's responsibilities; ensuring the protection of the environment and the health and welfare of people in the community in the most responsive, efficient, and economical manner.		\$ 3,959,800	63.5 %
2. Provide cash management services to maximize investment interest return without sacrifice of principal or required liquidity, measured by exceeding the benchmark 90-day Treasury bill rate and investment on average of over 99 percent of available funds.		\$ 896,700	14.4 %
3. Support the Office of the Inspector General's mission to detect and deter corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct in MWRD's operations.		\$ 600,000	9.6 %
4. Enhance the District's image in national financial markets through the prudent use of debt financing for capital needs and debt service savings.		\$ 430,600	6.9 %
5. Perform strategic planning and management research studies of District operations.		\$ 178,300	2.9 %
6. Administer the Other Postemployment Benefit Trust investment and reporting activities.		\$ 167,900	2.7 %
Totals		\$ 6,233,300	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
7110	Legislative	\$ 3,363,629	2026 29	\$ 3,959,800	\$ (452,700)	(10.3)
			2025 29	\$ 4,412,500		
7210	Treasury Activities	\$ 746,443	2026 4	\$ 896,700	\$ (1,200)	(0.1)
			2025 4	\$ 897,900		
7215	Office of the Inspector General	\$ —	2026 —	\$ 600,000	\$ 600,000	100.0
			2025 —	\$ —		
7252	Management and Organization Studies	\$ 127,165	2026 1	\$ 178,300	\$ 15,000	9.2
			2025 1	\$ 163,300		
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 148,606	2026 1	\$ 167,900	\$ 7,900	4.9
			2025 1	\$ 160,000		
7601	Capital Financing Program and Other Related Costs	\$ 314,572	2026 2	\$ 430,600	\$ 26,500	6.6
			2025 2	\$ 404,100		
7604	Social Security and Medicare Contributions	\$ 80,676	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Totals		\$ 4,781,091	2026 37	\$ 6,233,300	\$ 195,500	3.2 %
			2025 37	\$ 6,037,800		
a) Decrease is due to the establishment of the Office of the Inspector General in Program Number 7215 (\$588,100), offset by the reallocation of salaries to more accurately reflect current activities (\$97,500).						
b) Increase is due to the establishment of the Office of the Inspector General (\$600,000).						

11000 BOARD OF COMMISSIONERS
PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7110	Legislative	Cost	\$ 3,363,629	\$ 4,412,500	\$ 3,959,800	a)
7210	Treasury Activities	Cost	\$ 746,443	\$ 897,900	\$ 896,700	
7215	Office of the Inspector General	Cost	\$ —	\$ —	\$ 600,000	b)
7252	Management and Organization Studies	Cost	\$ 127,165	\$ 163,300	\$ 178,300	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	\$ 148,606	\$ 160,000	\$ 167,900	
7601	Capital Financing Program and Other Related Costs	Cost	\$ 314,572	\$ 404,100	\$ 430,600	
7604	Social Security and Medicare Contributions	Cost	\$ 80,676	\$ —	\$ —	
		Totals	\$ 4,781,091	\$ 6,037,800	\$ 6,233,300	
a) Decrease is due to the establishment of the Office of the Inspector General in Program Number 7215 (\$588,100), offset by the reallocation of salaries to more accurately reflect current activities (\$97,500).						
b) Increase is due to the establishment of the Office of the Inspector General (\$600,000).						

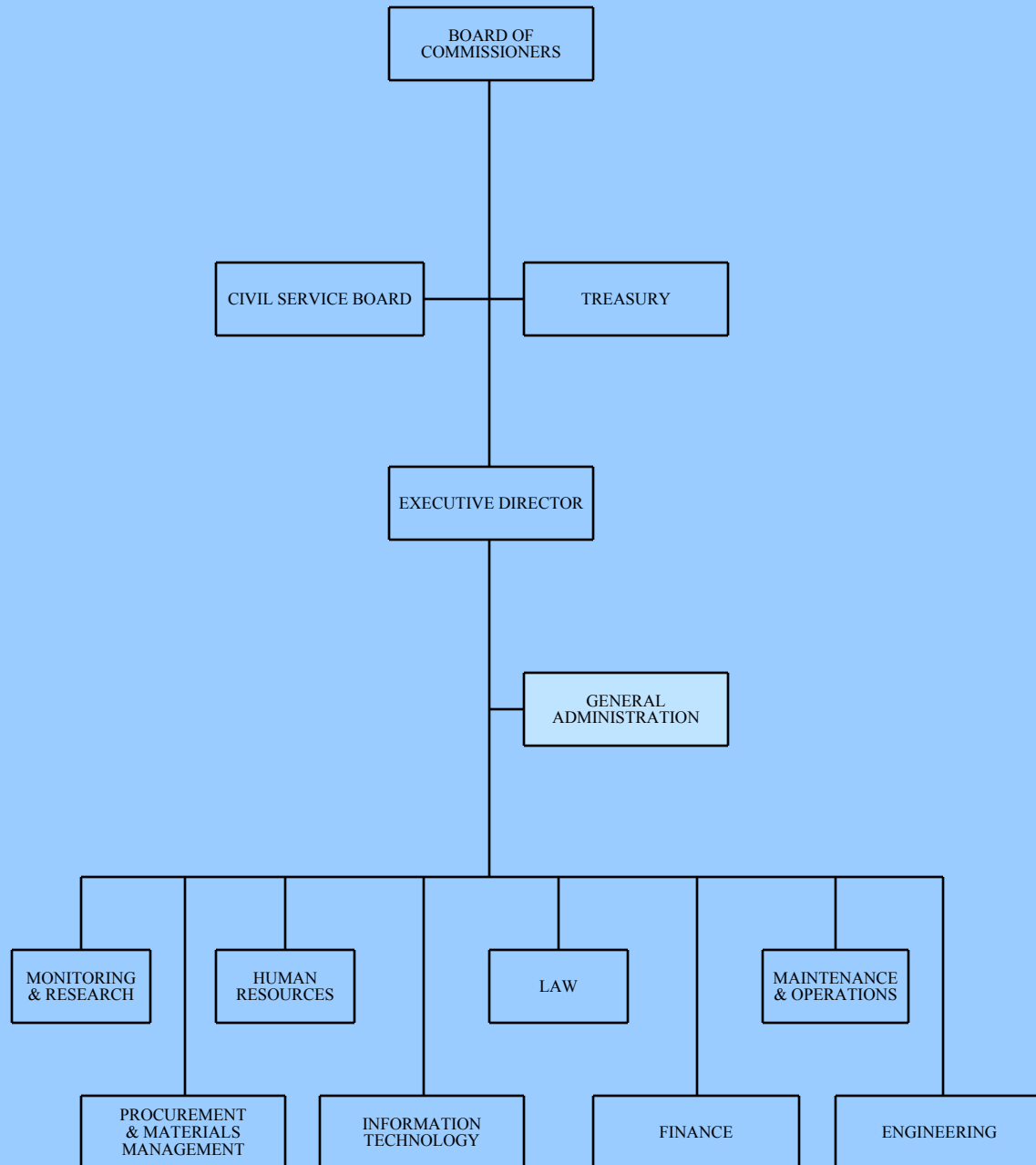
101 11000	Fund: Corporate Department: Board of Commissioners	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 3,746,813	\$ 4,167,900	\$ 4,167,900	\$ 4,048,500	\$ 4,318,900	\$ 4,318,900	\$ 4,379,700
601050	Compensation Plan Adjustments	—	—	11,000	7,000	15,000	15,000	15,000
601060	Compensation for Paid Overtime	27,231	50,700	39,700	3,500	2,000	2,000	2,000
601070	Social Security and Medicare Contributions	80,676	115,800	115,800	95,700	118,800	118,800	117,800
601100	Tuition and Training Payments	8,775	27,100	27,100	20,000	18,300	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	513,200	737,500	737,500	734,700
100	TOTAL PERSONAL SERVICES	4,227,041	5,098,000	5,098,000	4,687,900	5,284,400	5,284,400	5,267,500
612010	Travel	11,729	11,700	11,700	8,000	15,000	15,000	15,000
612030	Meals and Lodging	22,310	17,500	17,500	17,500	31,600	31,600	31,600
612040	Postage, Freight, and Delivery Charges	—	100	100	100	—	—	—
612050	Compensation for Personally-Owned Automobiles	557	1,000	1,000	500	1,000	1,000	1,000
612080	Motor Vehicle Operating Services	—	500	500	300	500	500	500
612280	Subscriptions and Membership Dues	30,420	32,400	32,400	32,400	32,700	32,700	32,700
612430	Payments for Professional Services	485,143	861,000	861,000	406,700	869,300	869,300	869,300
612490	Contractual Services, N.O.C.	610	1,100	1,100	1,100	1,200	1,200	1,200
200	TOTAL CONTRACTUAL SERVICES	550,770	925,300	925,300	466,600	951,300	951,300	951,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,280	14,500	14,500	5,500	14,500	14,500	14,500
300	TOTAL MATERIALS AND SUPPLIES	3,280	14,500	14,500	5,500	14,500	14,500	14,500
TOTAL BOARD OF COMMISSIONERS		\$ 4,781,091	\$ 6,037,800	\$ 6,037,800	\$ 5,160,000	\$ 6,250,200	\$ 6,250,200	\$ 6,233,300

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.

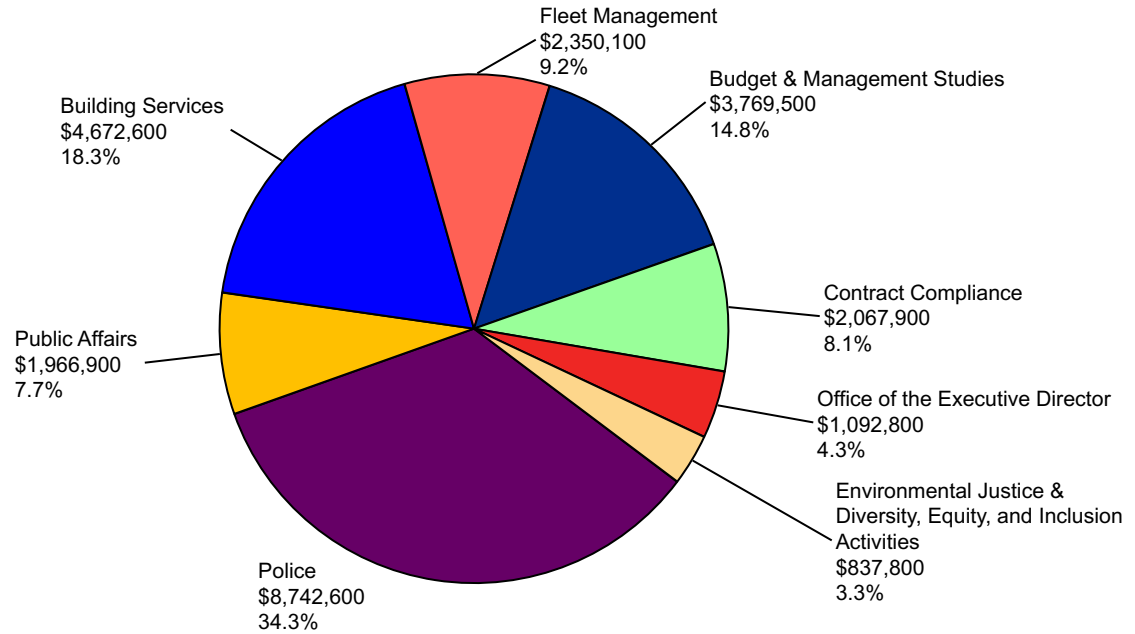
Additionally, Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Corporate Dept: Board of Commissioners		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
012	Legislative Section					
EX22	President	1	1		1	
EX21	Vice President	1	1		1	
EX01	Commissioner (Chairman, Committee on Finance)	1	1		1	
EX02	Commissioner	6	6		6	
EX03	Administrative Aide to President	1	1		1	
EX04	Aide to Commissioner	17	19		19	
TOTAL 012	Legislative Section	27	29	2,852,404	29	2,935,618
013	Treasury Section					
EX05	Treasurer	1	1		1	
HP20	Assistant Treasurer	1	1		1	
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	4	4		4	
EX06	Secretary to Officer	1	1		1	
TOTAL 013	Treasury Section	8	8	1,336,561	8	1,393,042
TOTAL	Board of Commissioners	35	37	4,188,964	37	4,328,660
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.						

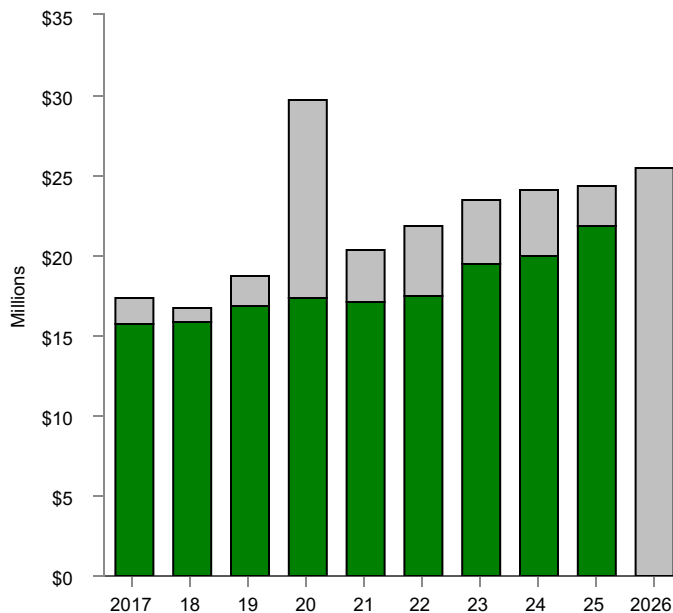


GENERAL ADMINISTRATION PROGRAMS

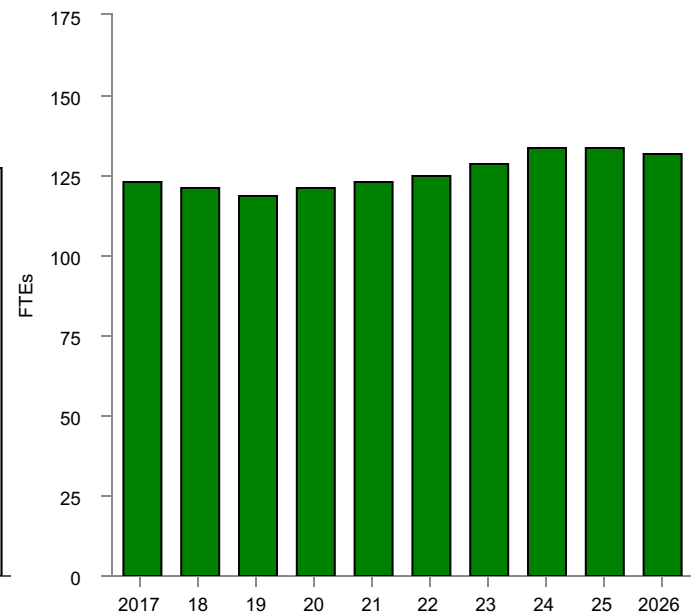
2026	\$25,500,200
2025	\$24,424,500
Increase	\$1,075,700



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

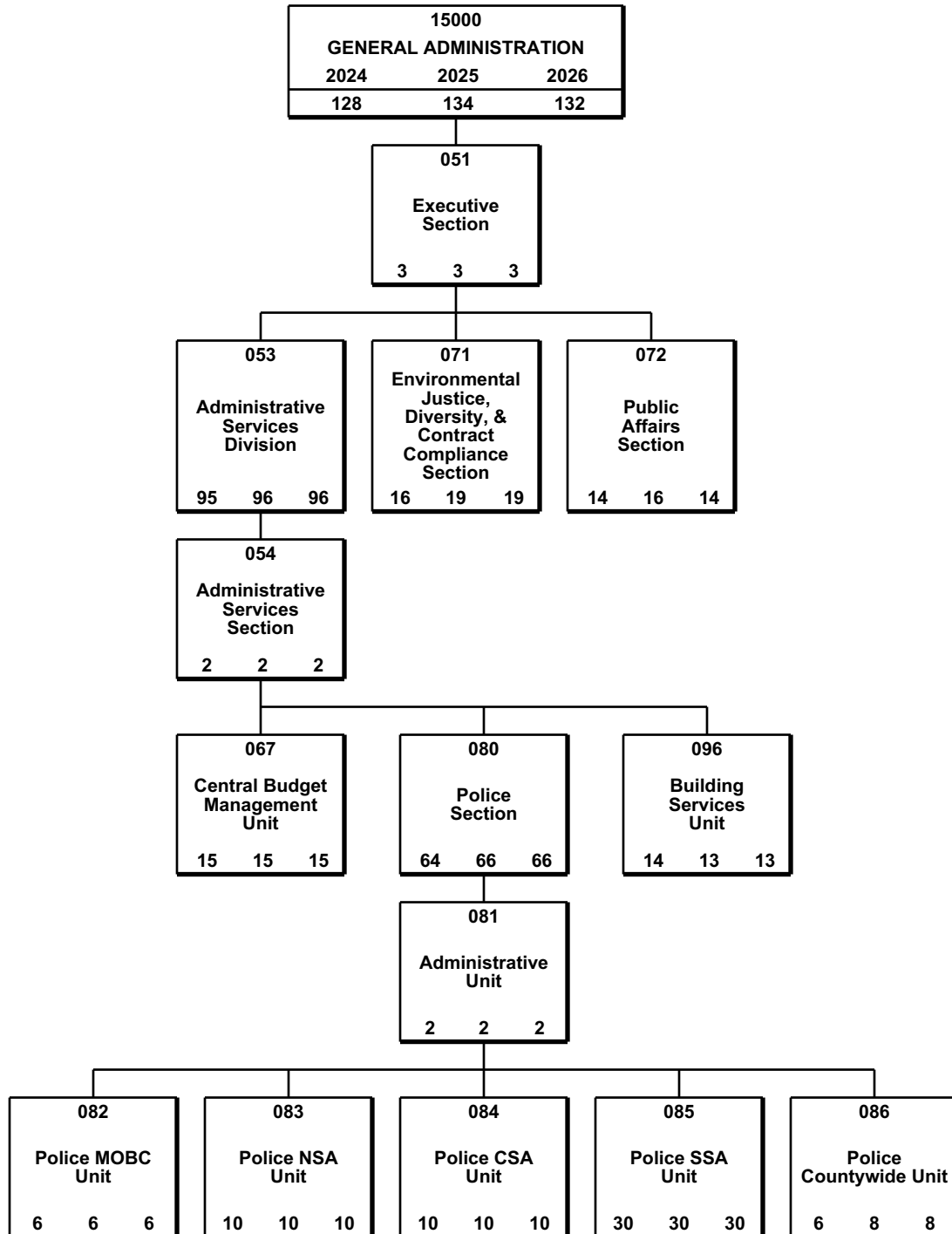


2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

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

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

GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

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

Departmental Summary

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

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for General Administration is \$25,500,200, an increase of \$1,075,700, or 4.4 percent, from 2025. The staffing level has decreased from 134 to 132 due to the drop of two Public Affairs Specialist positions.

2026 Budget Highlights

Administrative Services Division

This division will prepare and administer the annual budget, provide a secure work environment for all employees, visitors, contractors, and citizens, and provide support services to maintain the Main Office Building Complex.

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

Strengthen climate change and resiliency plans

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

Public Affairs Section

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

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

Expand partnerships, outreach, and engagement to new audiences

- Continue to host in-person and virtual tours, including the District's 14th Annual Sustainability Summit to highlight emerging programs in both resource recovery and stormwater management;
- Continue working with local, state, and federal government representatives to hold events and share messaging and educational resources including brochures, videos and other collateral; participate in community outreach activities to educate the general public. Host hundreds of tours at District facilities and coordinate cultural celebrations;
- The OPA strives to increase community engagement and public outreach year over year through the following social media platforms.

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

Environmental Justice, Diversity, & Contract Compliance Section

The Environmental Justice, Diversity, & Contract Compliance Section coordinates District-wide environmental justice (EJ) and diversity, equity, and inclusion related activities in support of the District's Strategic Plan Goals. The section also works to ensure competitive business opportunities for minority, women, small, and veteran business enterprises in District contracts.

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

Foster a culture that recognizes every employee

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

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

Expand partnerships, outreach, and engagement to new audiences

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

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

Implement climate change and resiliency plans

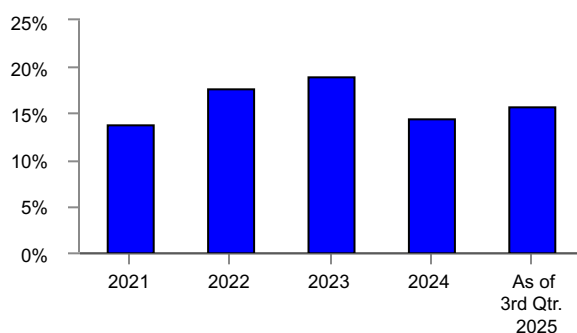
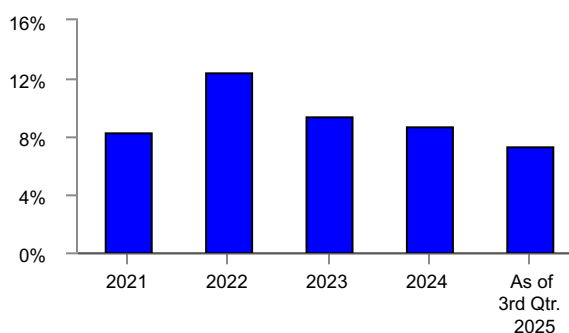
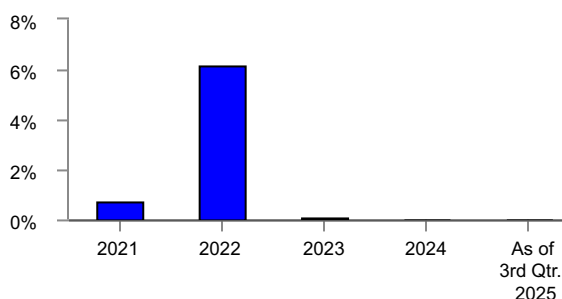
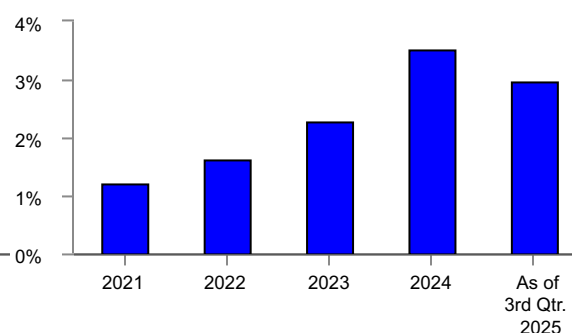
- Develop strategies to effectively educate EJ communities on the impacts of climate change particularly related to extreme weather and flooding, and work to educate communities on the District's stormwater projects.

Increase diverse participation in District contracts

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

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

Construction & Consulting Contracts	2021	2022	2023	2024	As of 2025 3rd quarter
Minority-owned Business Enterprises	\$ 16,063,702	\$ 39,919,629	\$ 49,867,789	\$ 46,025,887	\$ 22,344,832
Women-owned Business Enterprises	\$ 9,547,472	\$ 28,130,975	\$ 24,427,168	\$ 27,619,495	\$ 10,475,416
Small Business Enterprises	\$ 835,463	\$ 14,041,626	\$ 157,399	\$ —	\$ —
Veteran-owned Business Enterprises	\$ 1,393,112	\$ 3,682,377	\$ 5,995,196	\$ 11,161,448	\$ 4,232,012
Total Contracts Awarded	\$ 116,237,320	\$ 226,647,791	\$ 262,051,567	\$ 318,093,890	\$ 142,745,566

Minority-owned Business Enterprises**Women-owned Business Enterprises****Small Business Enterprises****Veteran-owned Business Enterprises**

15000 GENERAL ADMINISTRATION**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. Carry out the District's Core mission through the Goals outlined in the District's Strategic Plan and the policies established by the elected Board of Commissioners to protect Public Health and Chicago Area Waterways.		\$ 1,092,800	4.3 %
2. Reach participation goals established by the Board of Commissioners for Minority-owned Business Enterprises, Women-owned Business Enterprises, and Veteran-owned Business Enterprises for construction and professional services contracts.		\$ 2,067,900	8.1 %
3. Coordinate District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Goals.		\$ 837,800	3.3 %
4. Provide public understanding of District functions and activities through media, publications, tours, and various forms of public outreach.		\$ 1,966,900	7.7 %
5. Prepare and administer the District's annual budget to be used as a policy, financial, operations, and communications plan in the furtherance of the District's mission and statutory requirements.		\$ 3,321,000	13.0 %
6. Operate and maintain the Main Office Building Complex to provide a functional and cost-effective office environment for staff, contractors, and visitors.		\$ 4,672,600	18.3 %
7. Physically protect and secure District personnel, facilities, and outlying properties through access control, police patrol, and proactive crime prevention.		\$ 8,742,600	34.3 %
8. Provide fleet management services by administering the operation, maintenance, repair, and procurement of the District's fleet.		\$ 2,350,100	9.2 %
9. Perform organization and management research studies and compliance audits to evaluate the District's various business activities for cost-saving opportunities, compliance with legal mandates, and policies established by the Board of Commissioners.		\$ 448,500	1.8 %
Totals		\$ 25,500,200	100.0 %

15000 GENERAL ADMINISTRATION**OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:			Budgeted		Change		
Number	Name	2024 Actual	FTEs	Dollars	Dollars	Percent	
7100	Office of the Executive Director	\$ 525,626	2026 3	\$ 793,900	\$ 342,600	75.9	a)
			2025 3	\$ 451,300			
7110	Legislative	\$ 279,014	2026 —	\$ 298,900	\$ 16,700	5.9	
			2025 —	\$ 282,200			
7220	Reprographic Services	\$ 417,645	2026 2	\$ 644,500	\$ (72,700)	(10.1)	
			2025 2	\$ 717,200			
7230	Environmental Justice & Diversity, Equity, and Inclusion Activities	\$ 448,996	2026 4	\$ 837,800	\$ 353,700	73.1	b)
			2025 4	\$ 484,100			
7240	Public Affairs	\$ 1,686,139	2026 14	\$ 1,966,900	\$ 69,400	3.7	
			2025 16	\$ 1,897,500			
7251	Corporate Budget Preparation, Monitoring, and Administration	\$ 2,266,446	2026 8	\$ 2,523,600	\$ (35,600)	(1.4)	
			2025 7	\$ 2,559,200			
7252	Management and Organization Studies	\$ 383,978	2026 3	\$ 448,500	\$ 3,800	0.9	
			2025 3	\$ 444,700			
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 616,670	2026 5	\$ 685,700	\$ 65,100	10.5	
			2025 5	\$ 620,600			
7254	Enterprise System	\$ 93,490	2026 1	\$ 111,700	\$ 6,500	6.2	
			2025 1	\$ 105,200			
7340	Security of Plants and Properties	\$ 7,521,797	2026 66	\$ 8,742,600	\$ 190,800	2.2	c)
			2025 66	\$ 8,551,800			
7460	Main Office Building Complex Services	\$ 3,269,907	2026 9	\$ 4,028,100	\$ 108,400	2.8	
			2025 10	\$ 3,919,700			
7470	Contract Diversity	\$ 1,241,915	2026 15	\$ 2,067,900	\$ 55,100	2.7	
			2025 15	\$ 2,012,800			
7490	Automotive Fleet Operations	\$ 1,067,874	2026 2	\$ 2,350,100	\$ (28,100)	(1.2)	
			2025 2	\$ 2,378,200			
7604	Social Security and Medicare Contributions	\$ 193,345	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$20,012,842	2026 132	\$25,500,200	\$ 1,075,700	4.4 %	
			2025 134	\$24,424,500			
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$331,200). b) Increase is due to the implementation and maintenance of the Contract Compliance Monitoring System (\$250,000) and the reallocation of salaries to more accurately reflect current activities (\$108,200). c) Increase is due to Software Hosting Fees associated with the Access Control System (\$170,000).							

15000 GENERAL ADMINISTRATION**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7100	Office of the Executive Director	Cost	\$ 525,626	\$ 451,300	\$ 793,900	a)
7110	Legislative	Cost	\$ 279,014	\$ 282,200	\$ 298,900	
7220	Reprographic Services					
7221	Duplication Services	# of Impressions	1,570,738	2,671,051	2,600,000	
		Cost	\$ 405,954	\$ 700,700	\$ 626,000	
		Cost/Impression	\$ 0.26	\$ 0.26	\$ 0.24	
7224	Design Services	Cost	\$ 11,691	\$ 16,500	\$ 18,500	
7230	Environmental Justice & Diversity, Equity and Inclusion Activities					
7231	Diversity, Equity, and Inclusion Activities	Cost	\$ 227,421	\$ 251,300	\$ 550,800	b)
7232	Environmental Justice Activities and Programs	Cost	\$ 221,575	\$ 232,800	\$ 287,000	c)
7240	Public Affairs					
7245	Cultural Events and Diversity Programs	Cost	\$ 467,911	\$ 42,900	\$ 42,900	
7247	Internal Public Affairs					
	Interdepartmental Support	Cost	\$ 18,994	\$ 515,900	\$ 615,300	d)
7248	External Public Affairs					
	Respond to Public Inquiries and Furnish Public Information Pamphlets	Cost	\$ 400,361	\$ 446,938	\$ 436,906	
	Coordinate District Communications with Public, Civic, and Social Groups	Cost	\$ 218,759	\$ 244,208	\$ 238,727	
	Monitor Public Hearings, Board Meetings, Internet, and Media and Issue Press Releases	Cost	\$ 282,462	\$ 315,375	\$ 308,245	
	Special Public Events	Cost	\$ 297,652	\$ 332,280	\$ 324,822	
7250	Budget Preparation and Management Studies					
7251	Corporate Budget Preparation, Monitoring, and Administration	Cost	\$ 2,266,446	\$ 2,559,200	\$ 2,523,600	
7252	Management and Organization Studies	Cost	\$ 383,978	\$ 444,700	\$ 448,500	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 616,670	\$ 620,600	\$ 685,700	
7254	Enterprise Systems	Cost	\$ 93,490	\$ 105,200	\$ 111,700	
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$331,200).						
b) Increase is due to the implementation and maintenance of the Contract Compliance Monitoring System (\$250,000).						
c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$54,100).						
d) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$59,200).						

15000 GENERAL ADMINISTRATION**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7340	Security of Plants and Properties					
	Patrol of District Facilities	# of Miles	105,369	99,499	109,650	
		Cost	\$ 1,456,121	\$ 1,655,497	\$ 1,692,453	
		Cost/Mile	\$ 13.82	\$ 16.64	\$ 15.44	
	Patrol of District Real Estate	# of Miles	245,044	210,000	235,000	
		Cost	\$ 4,117,660	\$ 4,681,459	\$ 4,785,964	
		Cost/Mile	\$ 16.80	\$ 22.29	\$ 20.37	
	Access Control to Facilities	# of Hours	45,150	45,150	45,150	
		Cost	\$ 1,948,016	\$ 2,214,743	\$ 2,264,183	
		Cost/Hour	\$ 43.15	\$ 49.05	\$ 50.15	
7460	Main Office Building Complex Services					
7461	Main Office Building Complex Operations	Area (Sq. Ft.)	198,901	198,901	198,901	
		Cost	\$ 3,014,382	\$ 3,609,700	\$ 3,727,100	
		Cost/Sq. Ft.	\$ 15.16	\$ 18.15	\$ 18.74	
7463	Collect and Distribute Mail	# of Pieces	137,208	145,000	145,000	
		Cost	\$ 186,579	\$ 240,800	\$ 229,100	
		Cost/Piece	\$ 1.36	\$ 1.66	\$ 1.58	
7464	Telephone Switchboard Operations at Main Office Building Complex	Cost	\$ 68,946	\$ 69,200	\$ 71,900	
7470	Contract Diversity					
7471	Contract Compliance	Cost	\$ 576,537	\$ 783,900	\$ 825,900	
7472	Community Activity	Cost	\$ 399,400	\$ 876,300	\$ 874,900	
7473	Contract Diversity Support	Cost	\$ 265,978	\$ 352,600	\$ 367,100	
7490	Automotive Fleet Operations					
7491	Automotive Fleet Procurement	Cost	\$ 321,537	\$ 1,349,000	\$ 1,523,700	e)
7499	Automotive Fleet Operations	Cost	\$ 746,337	\$ 1,029,200	\$ 826,400	f)
7604	Social Security and Medicare Contributions	Cost	\$ 193,345	\$ —	\$ —	
	Totals		\$ 20,012,842	\$ 24,424,500	\$ 25,500,200	
e) Increase is due to additional funding needed for lease payments of fleet vehicles on the Enterprise contract (\$199,000).						
f) Decrease is due to reduced fleet maintenance and repair costs due to increased vehicle leasing (\$214,000).						

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 12,275,517	\$ 14,029,200	\$ 13,604,800	\$ 13,041,900	\$ 15,006,900	\$ 15,006,900	\$ 15,338,200
601050	Compensation Plan Adjustments	—	—	288,300	227,900	107,200	107,200	107,200
601060	Compensation for Paid Overtime	1,614,935	1,368,400	1,472,100	1,452,500	1,026,100	1,026,100	1,014,100
601070	Social Security and Medicare Contributions	193,345	220,900	220,900	210,900	220,600	220,600	221,500
601080	Salaries of Nonbudgeted Employees	—	—	32,400	30,000	69,700	69,700	69,700
601100	Tuition and Training Payments	32,476	81,500	81,500	54,700	72,900	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	15,017,900	16,696,000	16,696,000	16,823,600
612010	Travel	9,873	18,500	18,500	9,000	19,100	19,100	19,100
612030	Meals and Lodging	24,798	26,500	26,500	21,700	27,400	27,400	27,400
612040	Postage, Freight, and Delivery Charges	50,348	86,400	86,400	81,400	60,000	60,000	60,000
612050	Compensation for Personally- Owned Automobiles	2,440	2,900	4,900	3,300	3,700	3,700	3,700
612080	Motor Vehicle Operating Services	57,177	56,000	60,700	60,300	69,000	69,000	69,000
612090	Reprographic Services	32,187	276,800	263,100	27,700	188,800	188,800	188,800
612150	Electrical Energy	401,357	345,000	345,000	365,400	405,000	405,000	405,000
612160	Natural Gas	25,692	35,000	35,000	30,600	45,000	45,000	45,000
612170	Water and Water Services	5,020	5,400	7,400	6,300	5,400	5,400	5,400
612210	Communication Services	2,400	3,600	1,600	—	—	—	—
612280	Subscriptions and Membership Dues	921,696	955,000	955,000	938,400	1,018,300	1,018,300	1,018,300
612330	Rental Charges	356,512	1,730,000	1,370,000	1,360,400	1,570,000	1,570,000	1,570,000
612360	Advertising	6,002	12,500	12,500	5,200	5,000	5,000	5,000
612370	Administration Building Operation	1,226,910	1,583,300	1,583,300	1,153,000	1,602,700	1,602,700	1,602,700
612390	Administration Building McMillan Pavilion Operation	792,847	869,800	936,800	633,500	963,600	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	571,700	735,000	735,000	735,000
612490	Contractual Services, N.O.C.	157,541	280,300	280,300	192,300	279,400	279,400	279,400
612680	Repairs to Buildings	5,687	62,500	45,500	1,500	57,500	57,500	57,500
612800	Repairs to Office Furniture and Equipment	30,341	72,000	72,000	20,800	73,600	73,600	73,600
612820	Computer Software Maintenance	268,244	281,400	295,000	294,900	574,300	574,300	586,300

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612840	Communications Equipment Maintenance (Includes Software)	17,784	24,700	24,700	24,700	26,300	26,300	26,300
612860	Repairs to Vehicle Equipment	528,242	259,300	612,700	531,200	410,300	410,300	410,300
200	TOTAL CONTRACTUAL SERVICES	5,427,001	8,110,900	8,110,900	6,413,300	8,219,400	8,219,400	8,231,400
623070	Electrical Parts and Supplies	7,218	11,500	11,500	3,700	11,500	11,500	11,500
623090	Plumbing Accessories and Supplies	6,848	10,000	10,000	8,000	10,000	10,000	10,000
623110	Hardware	17,402	18,000	18,000	16,500	18,000	18,000	18,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	96,708	148,200	160,200	95,800	131,100	131,100	131,100
623660	Cleaning Supplies	939	2,500	2,500	500	2,500	2,500	2,500
623700	Wearing Apparel	19,187	48,500	48,500	39,700	48,500	48,500	48,500
623720	Books, Maps, and Charts	328	1,000	2,500	2,200	1,000	1,000	1,000
623810	Computer Supplies	19,883	25,000	13,000	8,200	—	—	—
623990	Materials and Supplies, N.O.C.	157,454	123,900	208,100	180,600	118,800	118,800	118,800
300	TOTAL MATERIALS AND SUPPLIES	325,967	388,600	474,300	355,200	341,400	341,400	341,400
634800	Office Furniture and Equipment	48,900	—	—	—	—	—	—
634810	Computer Equipment	—	200,000	110,300	—	200,000	200,000	103,800
634860	Vehicle Equipment	—	25,000	15,300	15,200	—	—	—
634990	Machinery and Equipment, N.O.C.	94,700	—	13,700	13,600	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	143,600	225,000	139,300	28,800	200,000	200,000	103,800
TOTAL GENERAL ADMINISTRATION		\$ 20,012,841	\$ 24,424,500	\$ 24,424,500	\$ 21,815,200	\$ 25,456,800	\$ 25,456,800	\$ 25,500,200

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.

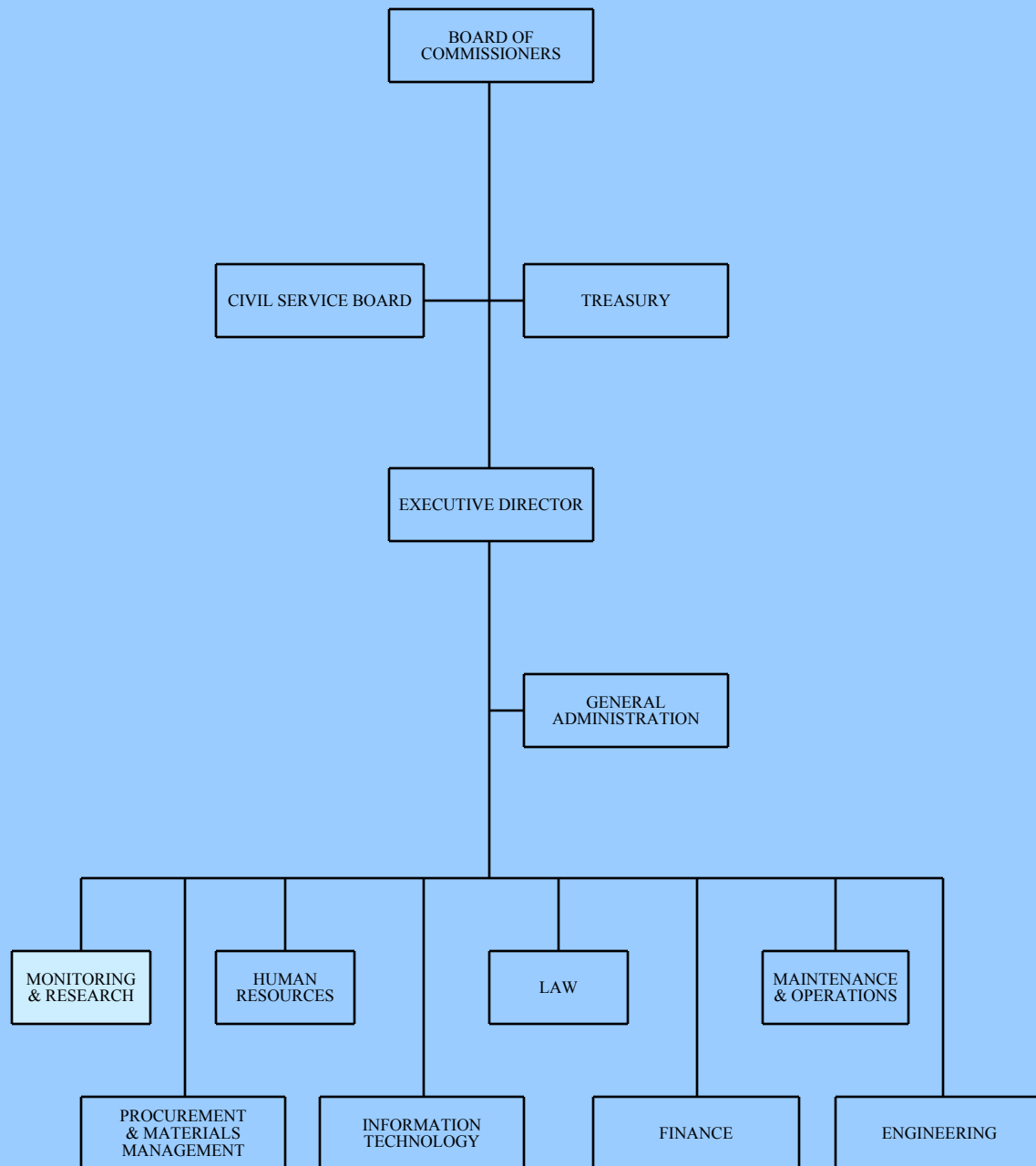
Additionally, Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
051	Executive Section					
EX07	Executive Director	1	1		1	
EX20	Deputy Executive Director	—	—		1	
HP23	Deputy Director of Engineering	—	1		—	
EX06	Secretary to Officer	2	1		1	
TOTAL 051	Executive Section	3	3	716,445	3	825,574
053	Administrative Services Division					
054	Administrative Services Section					
EX19	Administrative Services Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 054	Administrative Services Section	2	2	393,178	2	409,654
067	Central Budget Management Unit					
HP20	Budget Officer	1	1		1	
HP18	Supervising Budget & Management Analyst	1	1		1	
HP17	Management Analyst III #2 (Senior Budget & Management Analyst) (New Grade HP16)	1	1		—	
HP16	Senior Budget & Management Analyst	6	6		7	
HP14	Budget & Management Analyst	6	6		6	
TOTAL 067	Central Budget Management Unit	15	15	2,004,111	15	2,058,612
080	Police Section					
081	Administrative Unit					
HP18	Chief of Police	1	1		1	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 081	Administrative Unit	2	2	243,426	2	256,671
082	Police Main Office Building Complex Unit					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	5	5		5	
TOTAL 082	Police Main Office Building Complex Unit	6	6	614,539	6	643,677

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
083	Police North Service Area Unit					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 083	Police North Service Area Unit	10	10	1,014,565	10	1,059,677
084	Police Calumet Service Area Unit					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 084	Police Calumet Service Area Unit	10	10	1,014,565	10	1,059,677
085	Police Stickney Service Area Unit					
HP16	Police Lieutenant	2	2		2	
HP14	Police Sergeant	6	6		6	
NR2483	Police Officer	22	22		22	
TOTAL 085	Police Stickney Service Area Unit	30	30	3,184,277	30	3,329,901
086	Police Countywide Unit					
HP16	Police Lieutenant	1	1		1	
NR2483	Police Officer	5	7		7	
TOTAL 086	Police Countywide Unit	6	8	836,010	8	874,317
TOTAL 080	Police Section	64	66	6,907,381	66	7,223,919
096	Building Services Unit					
HP17	Facilities Administrator	1	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	1	1		1	
HP14	Chief Printing Press Operator	1	1		1	
HP12	Printing Press Operator	1	1		1	
HP11	Administrative Specialist	3	3		3	
HP09	Administrative Clerk	3	2		2	
NR8661	Motor Vehicle Dispatcher Supervisor	1	1		1	

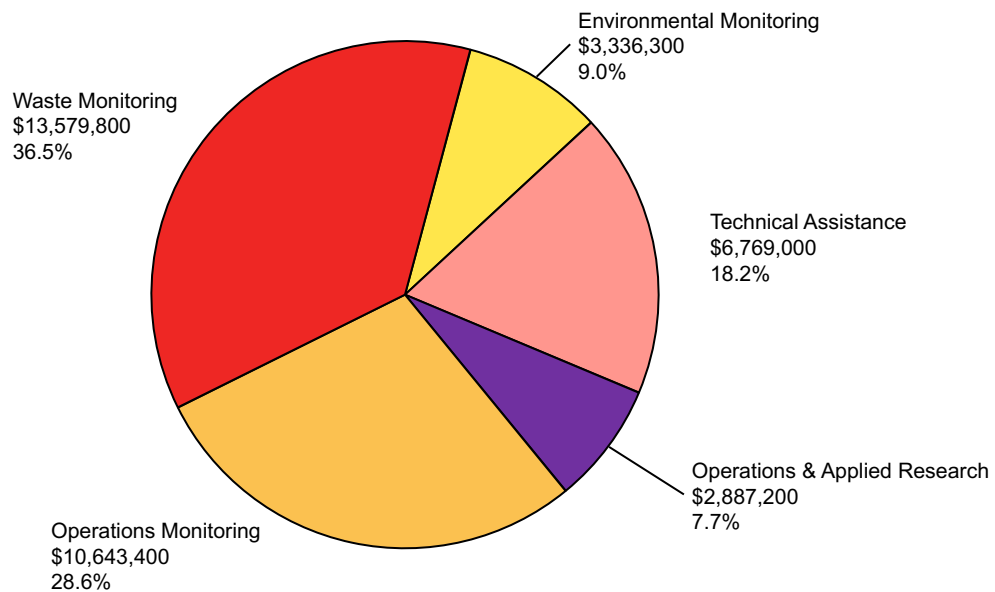
Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8660	Motor Vehicle Dispatcher	2	2		2	
TOTAL 096	Building Services Unit	14	13	1,115,225	13	1,174,637
TOTAL 053	Administrative Services Division	95	96	10,419,894	96	10,866,823
071	Environmental Justice, Diversity, & Contract Compliance Section					
HP20	Environmental Justice Program Manager	—	1		1	
HP18	Diversity Administrator	—	1		1	
HP18	Human Resources Manager	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP16	Senior Diversity Officer	2	2		2	
HP14	Diversity Officer	8	9		9	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	1	1		1	
TOTAL 071	Environmental Justice, Diversity, & Contract Compliance Section	16	19	2,205,678	19	2,250,174
072	Public Affairs Section					
EX18	Public & Intergovernmental Affairs Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP16	Senior Public Affairs Specialist	1	3		3	
HP15	Public Affairs Specialist #2 (New Grade HP14)	3	—		—	
HP15	Public Affairs Specialist #1	—	2		—	
HP14	Public Affairs Specialist	1	2		2	
HP14	Public Affairs Specialist-Bilingual	2	2		2	
HP13	Graphic Artist	3	3		3	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 072	Public Affairs Section	14	16	1,865,323	14	1,730,173
TOTAL	General Administration	128	134	15,207,340	132	15,672,744

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.

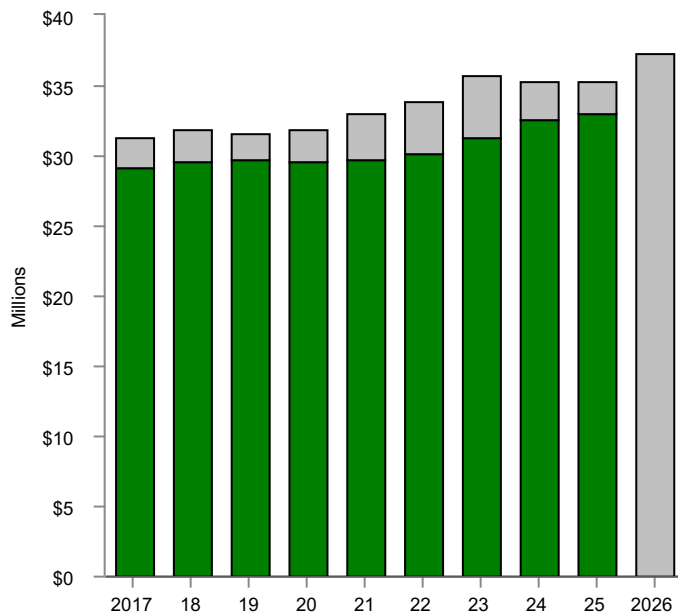


MONITORING & RESEARCH PROGRAMS

2026	\$37,215,700
2025	\$35,349,900
Increase	\$1,865,800

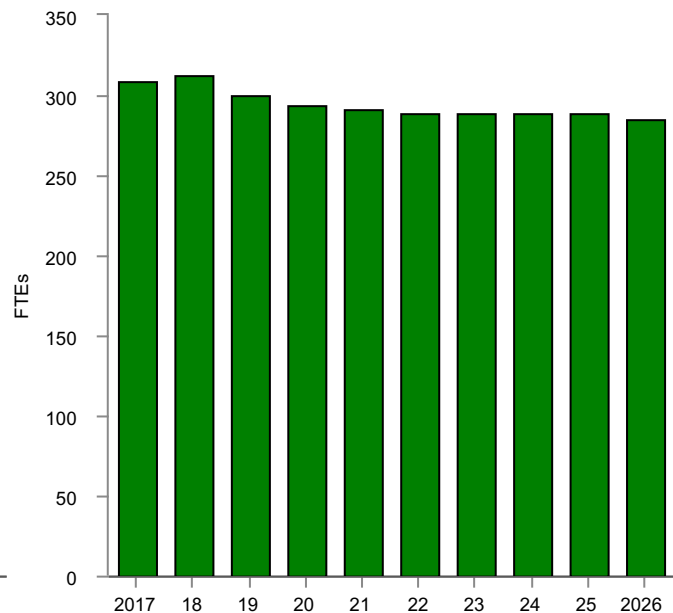


APPROPRIATIONS & EXPENDITURES



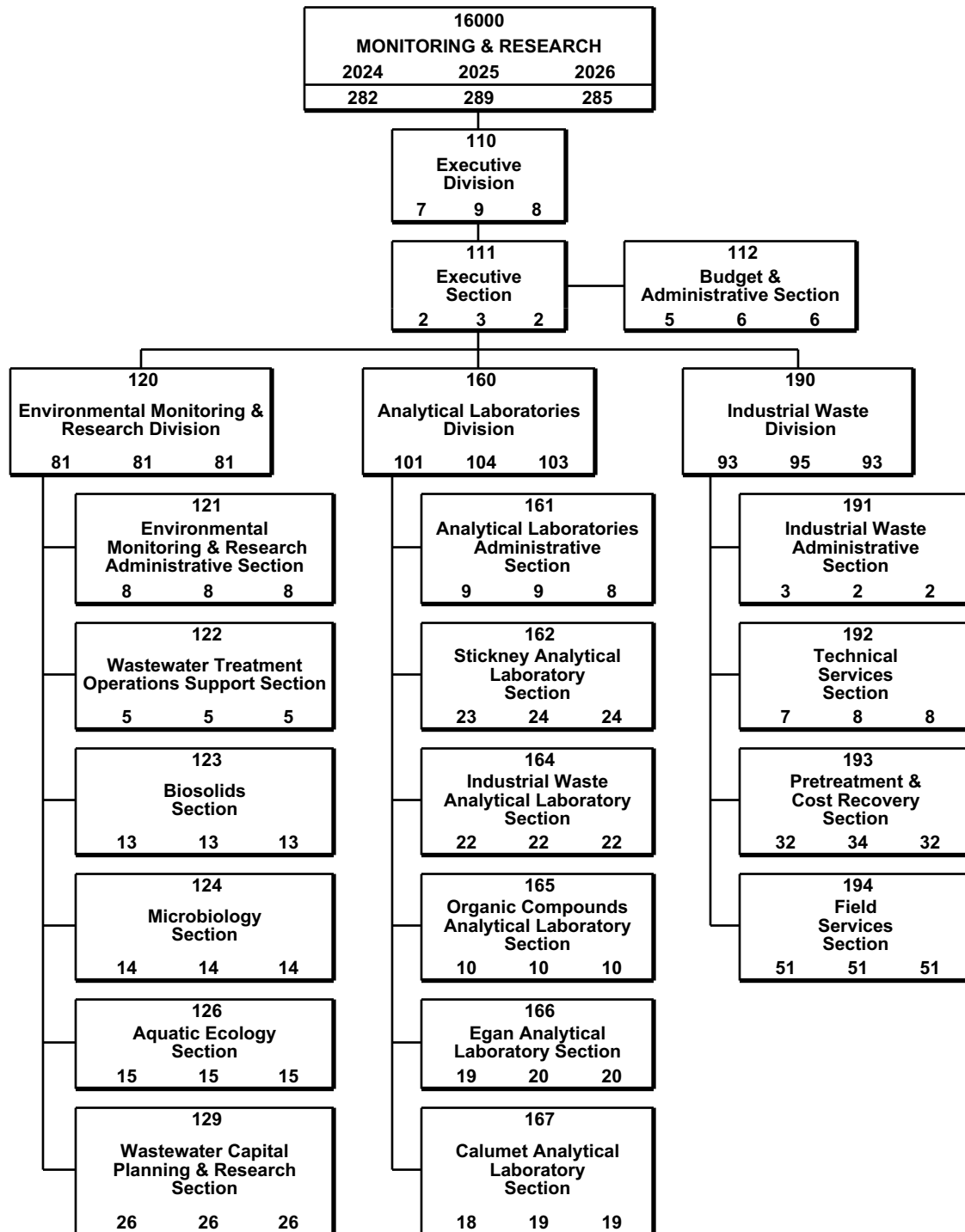
2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

BUDGETED FTE POSITIONS



2019 - Decrease is due to organizational redesign.

MONITORING & RESEARCH



MONITORING & RESEARCH

The Monitoring & Research (M&R) Department's mission is to dependably provide industrial waste program ordinance administration, cost-effective monitoring and surveillance, high quality analytical data, technical support, long-term planning, and research to protect and improve District facilities, operations, and the environment.

Departmental Summary

The primary responsibilities of M&R encompass a range of crucial tasks, including:

- Monitoring liquid and solids process trains for operational control, regulatory compliance, and odor emissions;
- Administering the Pretreatment, Resource Recovery, and User Charge Programs in compliance with federal regulations;
- Monitoring improvements in water quality of area rivers, canals, and groundwater to document regulatory compliance;
- Providing process facility capital planning and technical assistance to address operational challenges and regulatory issues;
- Conducting applied research to reduce the cost of the District's operations and to improve water quality.

Summary of 2025 Major Accomplishments

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

Appropriation and Position Summary

The 2026 appropriation for M&R is \$37,215,700, an increase of \$1,865,800, or 5.3 percent, from 2025. The staffing level has decreased from 289 to 285 due to the drop of one Administrative Clerk #1 position, one Administrative Specialist position, and two Environmental Specialist positions.

2026 Budget Highlights

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

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

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

- Undertake permit-required groundwater monitoring for four TARP tunnel systems, three reservoirs, four biosolids management sites, and Fischer Farm in Hanover Park;
- Administer the Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District's service area, aligning with the stringent NPDES permit requirements;
- Continue collecting and reporting waterways chloride data, for the fourth year, to fulfill the Time Limited Water Quality Standard for Chloride;
- Conduct ongoing fish surveys and comprehensive assessments to gauge the impact of District initiatives and improvements on the waterways' ecosystem;
- Continue diligent oversight of the District-wide Odor Monitoring program and implementing Odor Mitigation Reduction Strategies. The program aims to document occurrences of odors and minimize or eliminate them in communities surrounding the District's facilities, collection systems, and biosolids drying areas;
- Sustain District-wide internal phosphorus studies, optimizing and implementing phosphorus removal at District WRPs. M&R's leadership role in the Phosphorus Removal and Recovery Task Force significantly contributes to enhanced biological and chemical phosphorus removal at the Stickney, Calumet, O'Brien, Egan, Hanover Park, and Kirie WRPs;
- Actively support the IEPA by engaging in various workgroups to implement the Illinois Nutrient Loss Reduction Strategy and develop nutrient water quality standards for Illinois;
- Represent the District as a member in local watershed groups, with a commitment to implementing studies to support the CAWS Phosphorus Assessment and Reduction Plan. Providing water quality data and analysis to bolster the Nutrient Assessment and Reduction Plans for the watershed workgroups, including the Egan, Hanover Park, and Kirie WRPs;
- Complete remodeling project for the trace metal lab at the Cecil Lue-Hing Laboratory, optimizing space utilization and amalgamating the sample preparation and instrument labs to enhance efficiency, ventilation, and safety. Project is set for completion in 2026.

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

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

Pursue resource recovery opportunities to increase sustainability and recover costs

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

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

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

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

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

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

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

The following budget highlight supports the District's Strategic Plan Goal of Community Engagement. The initiatives below show the District is committed to engaging with the community to demonstrate the commitment to be a critical community asset, a responsive neighbor, and inclusive business partner.

Raise public awareness of the value of the District's work and encourage public involvement

- Extend dedicated support to various outreach activities, including engaging in school science fair projects, conducting District laboratory tours, actively participating in local public meetings, and contributing to vibrant parades. M&R remains committed to fostering community connections and promoting awareness through these initiatives.

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

Pursue process and system improvements

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

USER CHARGE AND INDUSTRIAL WASTE PRETREATMENT PROGRAM

M&R generates an important revenue stream through the recovery of operations, maintenance, and replacement costs incurred from treating wastewater discharges from Large Commercial/Industrial Users and Tax-Exempt Users of the sewerage system, and the costs of administering the District's Pretreatment and User Charge Programs. The User Charge Program assesses the charges, beyond those recovered through payment of ad valorem property taxes, based on the annual volume and the biochemical oxygen demand and suspended solids loadings of wastewater discharged. Based on the 2026 rates, the 2024 user clearing data, and the impact of the COVID-19 global pandemic, the projected 2026 User Charge Revenue is \$40.0 million (table on the next page). The User Charge rates take into account the costs budgeted in the Corporate Fund for operations and maintenance, as well as in the Construction Fund for the required rehabilitation of the District's facilities and infrastructures.

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

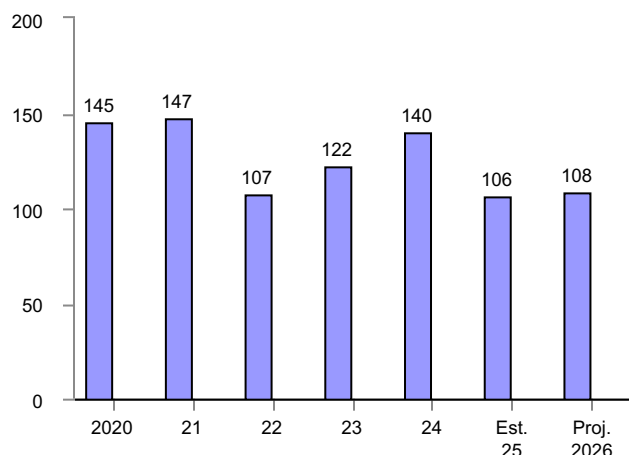
Five-Year Trend in User Charge Revenue	
Year	User Charge Receipts
2020	\$45,901,043
2021	\$41,211,339
2022	\$37,201,414
2023	\$38,536,900
2024	\$43,207,712
2025 Estimated	\$48,000,000
2026 Projected	\$40,000,000

M&R will continue to encourage users who are eligible for reduced reporting and self-monitoring to migrate to an automatic review and billing process. M&R remains vigilant in identifying and classifying new users and in 2026 has a goal of identifying, classifying, and administering 50 new users to offset any reductions in existing users. In addition, M&R continues to monitor industrial users that require higher scrutiny to safeguard the WRPs and local waterways. This includes the Dental Amalgam Program, for which M&R has already processed approximately 1,909 compliance forms from local dentists with approximately 450 more forms pending submittal and review.

M&R is committed to stopping pollution at its source by operating an effective Industrial Waste Pretreatment Program in full compliance with all federal and state statutes. During 2026, the administration of the Program will require the issuance or renewal of Discharge Authorizations for approximately 94 Significant Industrial Users, the review of approximately 600 Continued Compliance Reports, and 150 Slug Control Plans. M&R expects to perform approximately 600 inspections associated with administering the District's Sewage and Waste Control Ordinance. Due to significant program updates, it is estimated that over 2,500 chemical toilet waste disposals will be made at the Stickney WRP in 2026. Compliance will be monitored by randomly sampling and analyzing at least 10 percent of those disposals. As shown in the table below, M&R is not anticipating any substantial variation in the number of enforcement activities for significant violations of the Sewage and Waste Control Ordinance, as indicated by Cease and Desist Orders issued to Industrial Users.

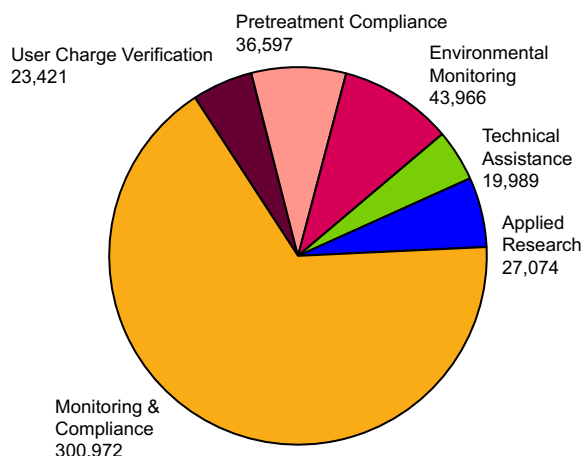
Five-Year Trend in Enforcement Activities	
Year	Cease and Desist Orders
2022	94
2023	130
2024	76
2025 Estimated	93
2026 Projected	95

**Number of
Emergency Responses**



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

**2026 Projected Laboratory Analyses
By Program**



As shown in the above chart, M&R provides first-response services for hazardous materials emergencies and complaints of pollution to surface water and sewage systems. Approximately 108 investigations in response to requests from federal, state, and local agencies, municipalities, private citizens, industrial sources, and the M&O Department will be conducted in 2026. As a result of the District's Industrial Waste Pretreatment Program, all of the biosolids produced by the District in 2026 are expected to meet the highest quality criteria for trace metals under the USEPA Biosolids Rule (40 CFR Part 503) and the WRP effluents are expected to meet all NPDES permit limits for regulated industrial pollutants.

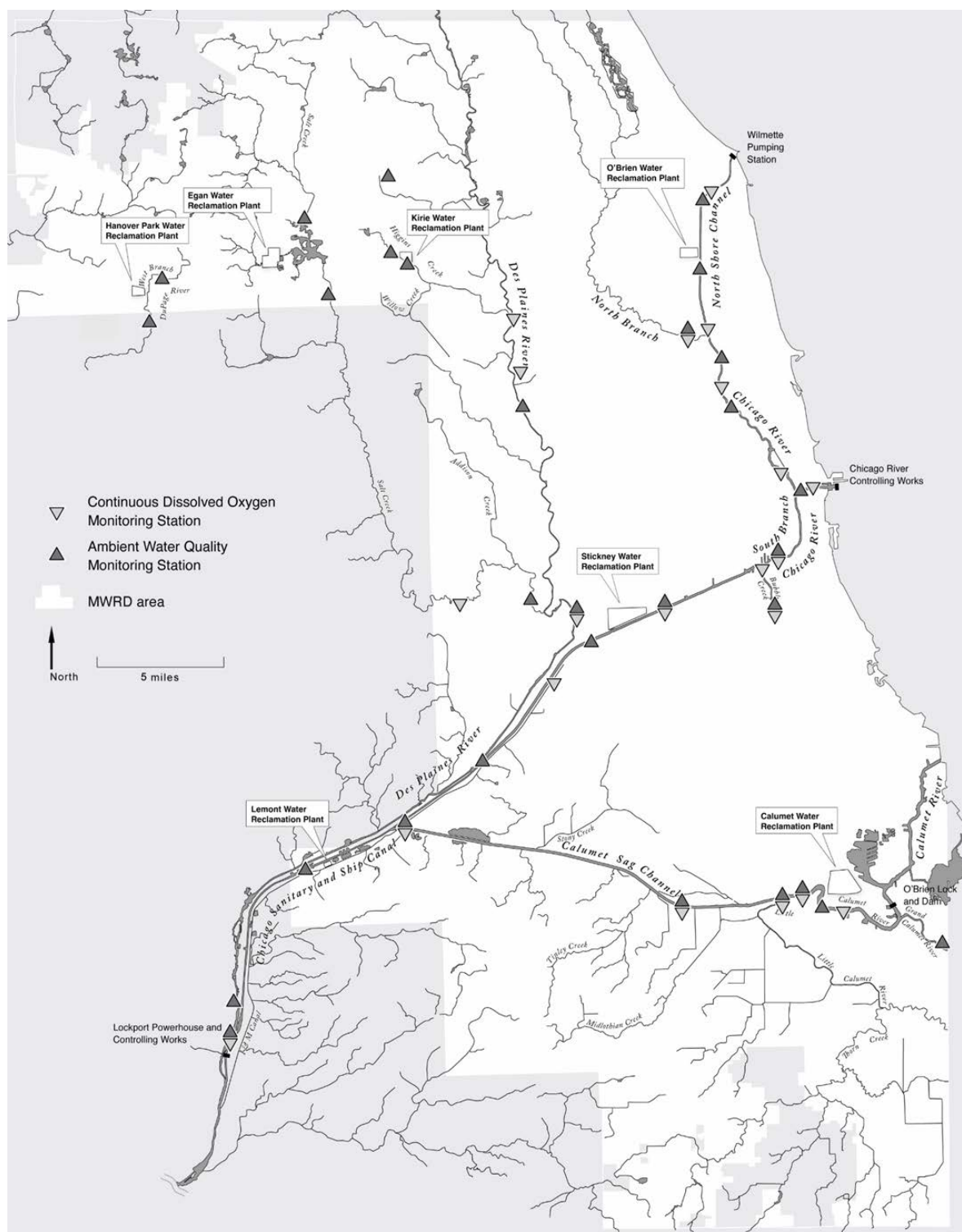
WATER AND AIR MONITORING

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

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

Monitoring & Research

Waterways Monitoring Program 4672 - Waterways Monitoring Stations



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

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

OBJECTIVES BY PRIORITY:		Cost	Percent
1. OPERATIONS MONITORING: Monitor the District's collection, treatment, and disposal operations to ensure compliance with National Pollutant Discharge Elimination System, Illinois Environmental Protection Agency, and other regulations.	Liquid Process Analyses	\$ 7,128,800	19.2 %
	Solids Process Analyses	\$ 3,208,500	8.6 %
	Air Quality Monitoring	\$ 306,100	0.8 %
		\$ 10,643,400	28.6 %
2. WASTE MONITORING: Administer the Sewage and Waste Control Ordinance (Pretreatment Program), User Charge Ordinance (User Charge Program), Environmental Remediation Wastewater Ordinance, and Chemical Toilet Wastes Disposal Ordinance.	Residential Users	\$ 308,700	0.8 %
	Large Commercial - Industrial and Tax-Exempt Users	\$ 4,317,200	11.6 %
	Environmental Remediation	\$ 192,000	0.5 %
	Chemical Toilet Waste	\$ 291,100	0.8 %
	* Note: "SIUs" refers to Significant Industrial Users.		
	SIUs* - Pretreatment Program	\$ 5,823,100	15.7 %
	Other Industrial Users	\$ 2,647,700	7.1 %
		\$ 13,579,800	36.5 %
3. ENVIRONMENTAL MONITORING: Monitor the water quality of Lake Michigan and the waterways in order to detect and reduce the incidence of pollution.	Lake Michigan Monitoring	\$ 61,900	0.2 %
	Waterways Monitoring	\$ 2,529,000	6.8 %
	Inspection Events	\$ 132,800	0.4 %
	Groundwater Monitoring	\$ 612,600	1.6 %
		\$ 3,336,300	9.0 %
4. TECHNICAL ASSISTANCE: Conduct a program of independent review of water reclamation plant operations, regular consultation, and assistance for the solution of operating problems, provide technical assistance to other agencies upon request, provide review and response to proposed regulations issued by federal, state, and local governments, and provide long-term facility planning.	M&O Assistance	\$ 2,148,400	5.8 %
	General Assistance	\$ 913,400	2.4 %
	Regulatory Review and Response	\$ 627,300	1.7 %
	Engineering Process Design Support	\$ 1,313,600	3.5 %
	Regulatory Compliance Reporting	\$ 654,100	1.8 %
	Facility Capital Planning	\$ 1,112,200	3.0 %
		\$ 6,769,000	18.2 %
5. OPERATIONS & APPLIED RESEARCH: Conduct operations and applied research for process improvement and cost reduction in District operations.		\$ 2,887,200	7.7 %
	Totals	\$ 37,215,700	100.0 %

16000 MONITORING & RESEARCH
OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
4650	Operations Monitoring	\$ 8,442,407	2026 78	\$ 10,643,400	\$ 1,057,400	11.0	a)
			2025 79	\$ 9,586,000			
4660	Waste Monitoring	\$11,733,173	2026 108	\$ 13,579,800	\$ 564,200	4.3	b)
			2025 109	\$ 13,015,600			
4670	Environmental Monitoring	\$ 3,053,493	2026 28	\$ 3,336,300	\$ (100,000)	(2.9)	
			2025 29	\$ 3,436,300			
4680	Technical Assistance	\$ 6,430,982	2026 50	\$ 6,769,000	\$ 75,600	1.1	
			2025 51	\$ 6,693,400			
4690	Operations and Applied Research	\$ 2,468,991	2026 21	\$ 2,887,200	\$ 268,600	10.3	c)
			2025 21	\$ 2,618,600			
7604	Social Security and Medicare Contributions	\$ 399,945	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$32,528,991	2026 285	\$ 37,215,700	\$ 1,865,800	5.3 %	
			2025 289	\$ 35,349,900			
a) Increase is due to the Laboratory Information System upgrade (\$440,000), a reallocation of salaries to more accurately reflect current activities (\$230,200), the purchase of Organic Compounds Analytical Laboratory instruments (\$161,000), and the replacement of Stickney Analytical Laboratory instruments (\$150,000). b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$583,900). c) Increase is due to a digester optimization pilot study (\$150,000).							

16000 MONITORING & RESEARCH**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4650	Operations Monitoring: Monitoring of water reclamation plant operations to inform operations and comply with permits and regulations					
4652	Liquid Monitoring: Monitoring of the District's liquid process trains (primarily effluent) to inform operations and comply with permits and regulations	Liquid Process Analyses	215,392	218,009	215,733	
		Program Cost	\$ 5,569,051	\$ 6,212,000	\$ 7,128,800	a)
		Program Cost/Analysis	\$ 25.86	\$ 28.49	\$ 33.04	
4653	Solids Monitoring: Monitoring of the District's sludge and biosolids generated from the wastewater treatment process, including groundwater lysimeters at the solids management areas, to inform operations and comply with permits and regulations	Number of Analyses	68,520	69,443	71,186	
		Program Cost	\$ 2,650,758	\$ 3,087,500	\$ 3,208,500	
		Program Cost/Analysis	\$ 38.69	\$ 44.46	\$ 45.07	
4654	Air Monitoring: Air quality monitoring at the District's WRPs and solids management areas to comply with regulations and identify odors affecting surrounding areas resulting in citizen complaints	Number of Analyses	14,287	14,136	14,053	
		Sampling Events	288	214	268	b)
		Program Cost	\$ 222,598	\$ 286,500	\$ 306,100	
		Program Cost/Analysis	\$ 15.58	\$ 20.27	\$ 21.78	
4660	Waste Monitoring: Activities associated with sampling, analysis, enforcement, and administration of users so classified below to monitor compliance with the User Charge and Pretreatment Programs					
4661	User Charge Ordinance - Residential and Small Non-Residential Commercial/Industrial Users	Number of Users	1,756	1,400	1,803	c)
		Program Cost	\$ 298,101	\$ 322,800	\$ 308,700	
		Program Cost/User	\$ 169.76	\$ 230.57	\$ 171.21	
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Number of Users	3,262	3,240	3,138	
		Program Cost	\$ 5,419,404	\$ 5,970,600	\$ 4,317,200	d)
		Program Cost/User	\$ 1,661.37	\$ 1,842.78	\$ 1,375.78	
		Revenue	\$ 43,207,712	\$ 37,000,000	\$ 40,000,000	e)
		Revenue/User	\$ 13,245.77	\$ 11,419.75	\$ 12,746.97	
		Industrial Waste Monitoring Analyses	31,242	31,059	23,421	f)
		Program Cost/Analysis	\$ 173.47	\$ 192.23	\$ 184.33	
4664	Environmental Remediation Wastewater Ordinance	Permits Issued	2	10	—	g)
		Program Cost	\$ 127,218	\$ 177,800	\$ 192,000	
		Program Cost/Permit	\$ 63,609.00	\$ 17,780.00	\$ —	
a) Increase is due to the Laboratory Information System Upgrade (\$440,000), the purchase of a Gel Permeation Chromatograph at the Organic Compounds Analytical Laboratory (\$161,000), the replacement of various instruments and training at the Stickney Analytical Laboratory (\$150,000), and the reallocation of salaries to more accurately reflect current activities (\$116,900). b) Increase is due to data collection to support quality control data analyses for the odor monitoring program. c) Increase is due to the trend of Large Commercial Industrial Users implementing water reduction strategies and being reclassified as Small Commercial Industrial Users, as well as a modest increase in population. d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$1,430,200) and the reduction of one FTE position (\$135,300). e) Increase is due to an updated statistical analysis of projected user charge trends (\$3,000,000). f) Decrease is due to the District's efforts to save users money by approving facilities for reporting options that do not require sampling. g) Decrease is due to the lack of requests for environmental remediation.						

16000 MONITORING & RESEARCH

PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4665	Chemical Toilet Wastes Disposal Ordinance	Permits Issued	5	4	6	h)
		Program Cost	\$ 219,713	\$ 297,000	\$ 291,100	
		Program Cost/Permit	\$ 43,942.60	\$ 74,250.00	\$ 48,516.67	
4666	Sewage and Waste Control Ordinance - SIUs	Number of SIUs	300	300	286	
		Waste Monitoring Analyses	35,150	38,941	36,597	
		Program Cost	\$ 5,310,492	\$ 5,826,000	\$ 5,823,100	
		Program Cost/Analysis	\$ 151.08	\$ 149.61	\$ 159.11	
		Program Cost/SIU	\$ 17,701.64	\$ 19,420.00	\$ 20,360.49	
4668	Other Regulatory Activities - Industrial Users	Number of IUs	145	200	161	i)
		Program Cost	\$ 358,245	\$ 421,400	\$ 2,647,700	j)
		Program Cost/IU	\$ 2,470.66	\$ 2,107.00	\$ 16,445.34	
4670	Environmental Monitoring: Regulatory required monitoring or discretionary sampling and analysis to address or evaluate the impact of wastewater conveyance, treatment, and discharge of treated effluent on local surface water and groundwater					
4671	Lake Michigan Monitoring: Sampling and analysis to determine the impact of Combined Sewer Overflow backflow, due to storm events, on the water quality of Lake Michigan	Environmental Analyses	—	250	—	k)
		Program Cost	\$ 44,193	\$ 59,300	\$ 61,900	
		Program Cost/Analysis	\$ —	\$ 237.20	\$ —	
4672	Waterways Monitoring: Sampling and analysis of Chicago Area Waterways to assess the impact of treated effluent discharge and comply with regulations	Sampling Events	740	750	730	
		Environmental Analyses	37,003	35,714	35,432	
		Program Cost	\$ 2,216,210	\$ 2,496,900	\$ 2,529,000	
		Program Cost/Analysis	\$ 59.89	\$ 69.91	\$ 71.38	
4673	Inspection Events: Inspections in response to complaints from citizens and requests from fire and police departments, and municipal and regulatory agencies. Also, activities related to enforcement of the Sewage and Waste Control Ordinance for direct discharges to waterways	Inspection Events	140	100	102	
		Program Cost	\$ 212,571	\$ 219,300	\$ 132,800	l)
		Program Cost/Inspection	\$ 1,518.36	\$ 2,193.00	\$ 1,301.96	
4674	Groundwater Monitoring: Sampling and analysis conducted at various sites such as wells and reservoirs associated with the TARP System, and lysimeters and wells at solids management areas to comply with IEPA permits	Number of Analyses	10,422	12,784	8,534	m)
		Sampling Events	250	300	275	
		Number of Sites	135	135	135	
		Program Cost	\$ 580,519	\$ 660,800	\$ 612,600	
		Program Cost/Analysis	\$ 55.70	\$ 51.69	\$ 71.78	
h) Increase is due to additional interest from companies to dispose waste.						
i) Decrease is due to Significant Industrial Users implementing water reduction strategies and being reclassified as Industrial Users.						
j) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$2,178,900).						
k) Decrease is due to the lack of Combined Sewer Overflow backflow events, therefore no analyses are required.						
l) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$84,500).						
m) Decrease is due to the reduction of wet-weather events requiring analyses.						

16000 MONITORING & RESEARCH

PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4680	Technical Assistance					
4681	Assistance to Maintenance & Operations Department	Responses Completed	321	322	328	
	Troubleshoot problems in plant operations or evaluate options to improve the effectiveness and cost efficiencies in plant operations	Number of Analyses	21,528	17,813	18,987	
		Sampling Events	1,748	454	403	
		Program Cost	\$ 2,462,550	\$ 2,303,900	\$ 2,148,400	n)
		Program Cost/Analysis	\$ 114.39	\$ 129.34	\$ 113.15	
		Program Cost/Event	\$ 1,408.78	\$ 5,074.67	\$ 5,331.02	
4682	General Assistance to All Other Departments: Technical assistance based on requests, primarily to the Law Department	Responses Completed	162	247	250	
		Number of Analyses	1,241	459	1,002	o)
		Inspections/Sampling Events	61	44	61	o)
		Program Cost	\$ 772,726	\$ 875,600	\$ 913,400	
		Program Cost/Analysis	\$ 622.66	\$ 1,907.63	\$ 911.58	
		Program Cost/Event	\$ 12,667.64	\$ 19,900.00	\$ 14,973.77	
4683	Regulatory Review and Response: Review of current or pending federal, state, and local regulations to determine the impact and cost on District operations	Responses Completed	20	24	22	
		Program Cost	\$ 515,355	\$ 582,300	\$ 627,300	
4684	Engineering Process Design Support: Technical assistance to the Engineering Department to improve District facilities and optimize process design	Program Cost	\$ 1,186,486	\$ 1,253,300	\$ 1,313,600	
4685	Regulatory Compliance Reporting: Preparation of reports and letters required by regulatory agencies, such as USEPA and IEPA, to comply with permits and other regulatory requirements or to justify modifications of regulatory requirements	Reports/Data Transmittal Letters	52	57	49	
		Program Cost	\$ 556,088	\$ 635,700	\$ 654,100	
		Program Cost/Report	\$ 10,694.00	\$ 11,152.63	\$ 13,348.98	
4686	Facility Capital Planning and Capital/Maintenance Project Evaluations: Activities to develop, facilitate, prioritize, and document the District's capital plan alternatives to improve the District's treatment plant processes and infrastructure	Program Cost	\$ 937,777	\$ 1,042,600	\$ 1,112,200	
4690	Operations and Applied Research: Basic and applied research to generate information to improve District operations, evaluate the impact of District activities on the environment, and to address the potential impact of regulations on District operations	Sampling Events	1,478	2,013	1,904	
		Research Projects	41	42	45	
		Laboratory Analyses	30,777	23,043	27,074	p)
		Program Cost	\$ 2,468,991	\$ 2,618,600	\$ 2,887,200	q)
		Program Cost/Analysis	\$ 80.22	\$ 113.64	\$ 106.64	
7604	Social Security and Medicare Contributions	Program Cost	\$ 399,945	\$ —	\$ —	
		Totals	\$ 32,528,991	\$ 35,349,900	\$ 37,215,700	
n) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$124,700). o) Increase is due to new monitoring for the Deer Creek Flood Control project. p) Increase is due to various new research projects, with most analyses conducted for the Bio-P Sequencing Batch Reactor study at the Egan WRP. q) Increase is due to a digester optimization pilot study (\$150,000) and the reallocation of salaries to more accurately reflect current activities (\$98,800).						

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 28,455,308	\$ 31,523,900	\$ 31,523,900	\$ 30,036,100	\$ 31,831,200	\$ 31,831,200	\$ 32,533,800
601050	Compensation Plan Adjustments	—	—	420,000	48,000	308,700	308,700	308,700
601060	Compensation for Paid Overtime	479,893	971,200	551,200	266,000	276,000	276,000	276,000
601070	Social Security and Medicare Contributions	399,945	462,100	462,100	424,900	465,800	465,800	463,600
601100	Tuition and Training Payments	72,808	68,000	68,000	59,900	130,700	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	30,834,900	33,608,800	33,608,800	33,712,800
612010	Travel	23,356	22,400	22,400	16,300	44,700	44,700	44,700
612030	Meals and Lodging	68,129	60,200	60,200	51,400	106,100	106,100	106,100
612040	Postage, Freight, and Delivery Charges	5,977	11,100	11,100	7,500	9,500	9,500	9,500
612050	Compensation for Personally-Owned Automobiles	24,709	29,100	28,600	24,000	27,100	27,100	27,100
612080	Motor Vehicle Operating Services	140	500	1,000	900	500	500	500
612330	Rental Charges	1,540	1,600	1,600	600	2,000	2,000	2,000
612410	Governmental Service Charges	19,000	19,400	19,400	19,400	19,000	19,000	19,000
612430	Payments for Professional Services	566,789	126,100	126,100	116,800	100,000	540,000	540,000
612490	Contractual Services, N.O.C.	537,469	569,300	522,300	477,400	724,700	724,700	724,700
612790	Repairs to Marine Equipment	56,764	42,500	42,500	37,500	77,100	77,100	77,100
612820	Computer Software Maintenance	22,894	23,700	32,000	31,800	32,700	32,700	32,700
612970	Repairs to Testing and Laboratory Equipment	438,244	449,000	440,700	423,500	477,700	499,200	499,200
200	TOTAL CONTRACTUAL SERVICES	1,765,010	1,354,900	1,307,900	1,207,100	1,621,100	2,082,600	2,082,600
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	41,679	40,600	40,600	35,500	60,400	60,400	60,400
623530	Farming Supplies	8,765	15,000	15,000	12,200	15,000	15,000	15,000
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	453,852	444,100	444,100	406,800	479,500	458,000	458,000
623700	Wearing Apparel	17,172	18,500	18,500	17,500	14,000	14,000	14,000
623720	Books, Maps, and Charts	2,171	1,500	1,500	1,200	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	16,600	16,600	16,600
623990	Materials and Supplies, N.O.C.	92,438	64,900	64,900	62,600	66,100	66,100	66,100
300	TOTAL MATERIALS AND SUPPLIES	629,277	606,000	606,000	556,800	652,900	631,400	631,400

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
634790	Marine Equipment	—	100,000	66,800	66,800	—	—	—
634820	Computer Software	—	—	—	—	25,000	25,000	25,000
634970	Testing and Laboratory Equipment	726,750	263,800	344,000	339,000	763,900	763,900	763,900
400	TOTAL MACHINERY AND EQUIPMENT	726,750	363,800	410,800	405,800	788,900	788,900	788,900
TOTAL MONITORING & RESEARCH		\$ 32,528,991	\$ 35,349,900	\$ 35,349,900	\$ 33,004,600	\$ 36,671,700	\$ 37,111,700	\$ 37,215,700
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
110	Executive Division					
111	Executive Section					
EX11	Director of Monitoring & Research	1	1		1	
EX06	Secretary to Officer	—	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		—	
TOTAL 111	Executive Section	2	3	520,438	2	412,449
112	Budget & Administrative Section					
HP23	Deputy Director of Monitoring & Research	—	1		1	
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 112	Budget & Administrative Section	5	6	841,205	6	918,682
TOTAL 110	Executive Division	7	9	1,361,643	8	1,331,131
120	Environmental Monitoring & Research Division					
121	Environmental Monitoring & Research Administrative Section					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP20	Environmental Monitoring & Research Manager	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	3	3		3	
TOTAL 121	Environmental Monitoring & Research Administrative Section	8	8	1,130,240	8	1,178,936
122	Wastewater Treatment Operations Support Section					
HP17	Senior Environmental Research Scientist	1	1		1	
HP15	Environmental Research Scientist	2	2		2	
HP11	Environmental Research Technician	2	2		2	
TOTAL 122	Wastewater Treatment Operations Support Section	5	5	525,756	5	554,846

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
123	Biosolids Section					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Environmental Soil Scientist	2	2		2	
HP15	Environmental Soil Scientist	2	2		2	
HP13	Senior Environmental Research Technician	1	1		1	
HP11	Environmental Research Technician	4	4		4	
HP09	Laboratory Assistant	1	1		1	
NR3642	Pollution Control Technician II	2	2		2	
TOTAL 123	Biosolids Section	13	13	1,293,091	13	1,341,587
124	Microbiology Section					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Environmental Microbiologist	1	1		1	
HP15	Environmental Microbiologist	2	2		2	
HP13	Senior Laboratory Technician	1	2		2	
HP11	Laboratory Technician (formerly Laboratory Technician II)	7	6		6	
HP09	Laboratory Assistant	2	2		2	
TOTAL 124	Microbiology Section	14	14	1,291,262	14	1,328,644
126	Aquatic Ecology Section					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Aquatic Biologist	1	1		1	
HP16	Associate Aquatic Biologist #2 (Aquatic Biologist) (New Grade HP15)	1	1		1	
HP15	Aquatic Biologist	2	2		2	
HP13	Senior Environmental Research Technician	1	1		1	
HP11	Environmental Research Technician	4	4		4	
NR6441	Patrol Boat Captain	2	2		2	
NR3641	Pollution Control Technician I	3	3		3	
TOTAL 126	Aquatic Ecology Section	15	15	1,568,316	15	1,627,267

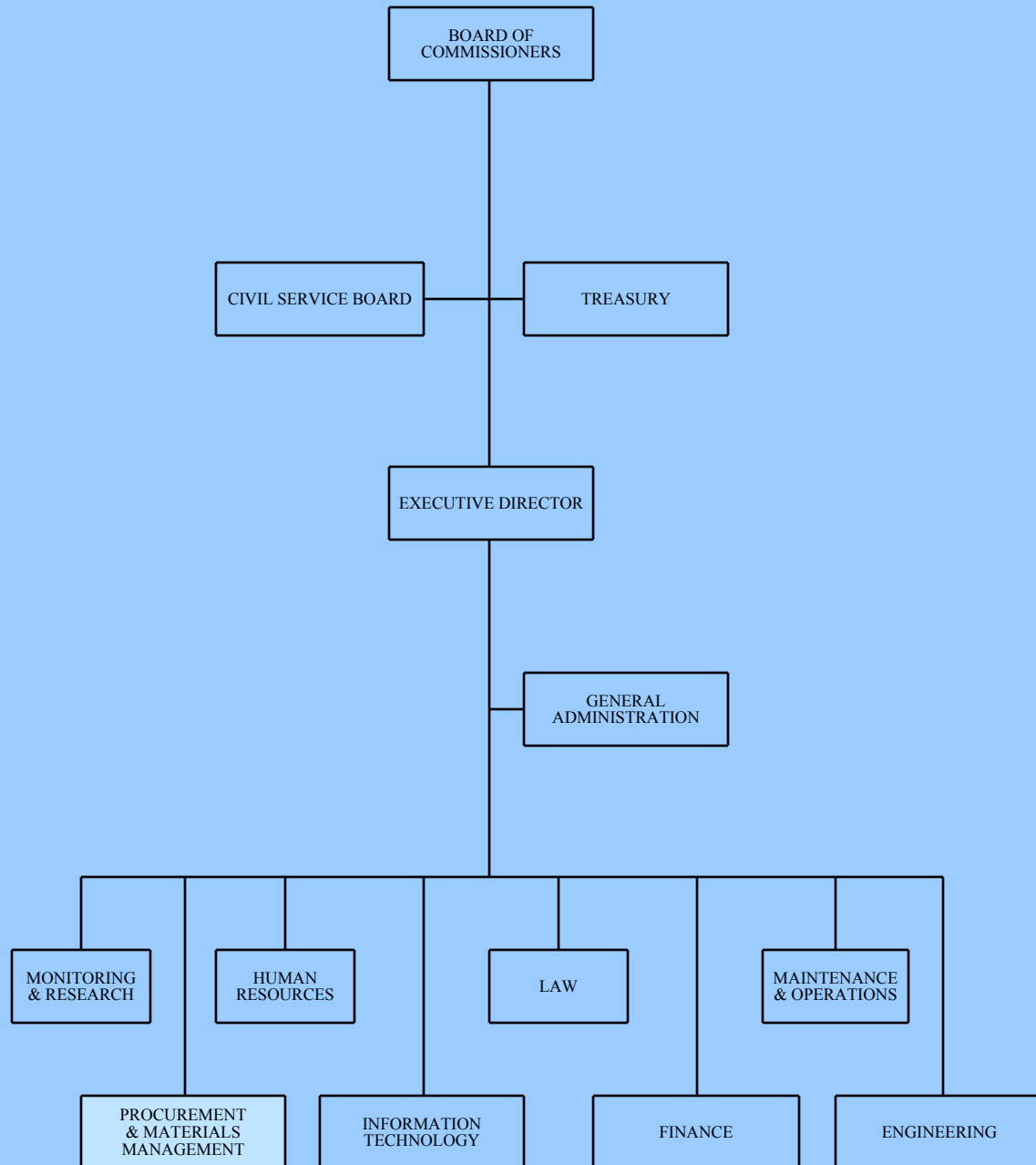
Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
129	Wastewater Capital Planning & Research Section					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP18	Principal Environmental Scientist	3	3		3	
HP17	Senior Civil Engineer	2	2		2	
HP17	Senior Environmental Research Scientist	4	4		4	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP15	Associate Mechanical Engineer	1	1		1	
HP15	Environmental Research Scientist	4	4		4	
HP13	Senior Environmental Research Technician	2	2		2	
HP11	Environmental Research Technician	6	6		6	
TOTAL 129	Wastewater Capital Planning & Research Section	26	26	3,335,223	26	3,497,808
TOTAL 120	Environmental Monitoring & Research Division	81	81	9,143,887	81	9,529,088
160	Analytical Laboratories Division					
161	Analytical Laboratories Administrative Section					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	1	1		1	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Administrative Specialist	2	2		2	
HP09	Administrative Clerk	1	—		—	
HP09	Administrative Clerk #1	—	1		—	
TOTAL 161	Analytical Laboratories Administrative Section	9	9	1,177,894	8	1,178,301
162	Stickney Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	4	4		4	
HP13	Senior Laboratory Technician	4	4		4	
HP11	Administrative Specialist	1	1		1	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Laboratory Technician (formerly Laboratory Technician II)	9	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 162	Stickney Analytical Laboratory Section	23	24	2,392,529	24	2,470,462
164	Industrial Waste Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	4	4		4	
HP13	Senior Laboratory Technician	3	3		3	
HP11	Laboratory Technician (formerly Laboratory Technician II)	10	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 164	Industrial Waste Analytical Laboratory Section	22	22	2,201,322	22	2,277,250
165	Organic Compounds Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	3	3		3	
TOTAL 165	Organic Compounds Analytical Laboratory Section	10	10	1,207,384	10	1,203,617
166	Egan Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	2	3		3	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 166	Egan Analytical Laboratory Section	19	20	1,914,190	20	1,934,428
167	Calumet Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	1	1		1	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP13	Senior Laboratory Technician	2	2		2	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician (formerly Laboratory Technician II)	7	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 167	Calumet Analytical Laboratory Section	18	19	1,845,130	19	1,836,964
TOTAL 160	Analytical Laboratories Division	101	104	10,738,449	103	10,901,022
190	Industrial Waste Division					
191	Industrial Waste Administrative Section					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist #1	1	—		—	
TOTAL 191	Industrial Waste Administrative Section	3	2	353,854	2	322,086
192	Technical Services Section					
HP18	Supervising Environmental Specialist	1	1		1	
HP17	Senior Environmental Specialist	2	2		2	
HP15	Environmental Specialist	2	3		3	
HP11	Administrative Specialist	1	1		1	
NR3642	Pollution Control Technician II	1	1		1	
TOTAL 192	Technical Services Section	7	8	986,957	8	962,919
193	Pretreatment & Cost Recovery Section					
HP18	Supervising Environmental Specialist	2	2		2	
HP17	Senior Civil Engineer	1	1		1	
HP17	Senior Environmental Specialist	3	3		3	
HP15	Associate Civil Engineer	8	8		8	
HP15	Environmental Specialist	14	16		14	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	2	2		2	
TOTAL 193	Pretreatment & Cost Recovery Section	32	34	4,268,258	32	4,223,309
194	Field Services Section					
HP18	Supervising Environmental Specialist	2	2		2	
HP17	Senior Environmental Specialist	4	4		4	

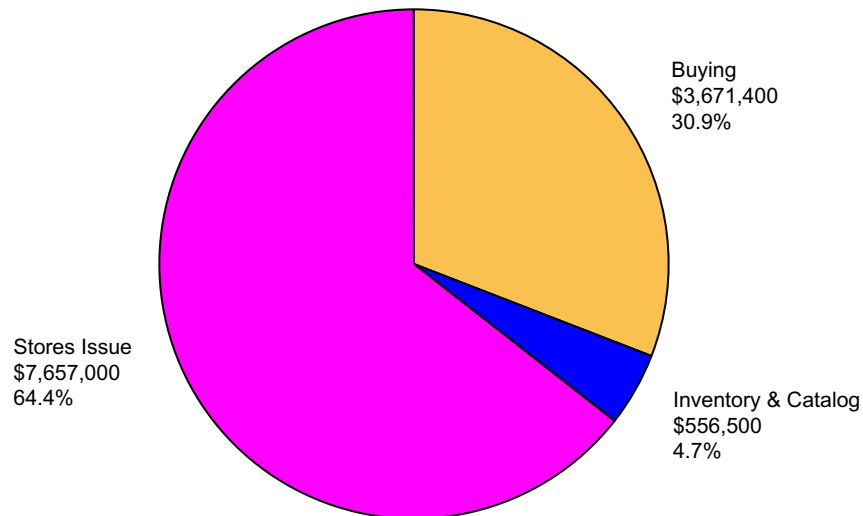
Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Environmental Specialist	23	23		23	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
NR3641	Pollution Control Technician I	20	20		20	
TOTAL 194	Field Services Section	51	51	5,479,251	51	5,736,333
TOTAL 190	Industrial Waste Division	93	95	11,088,320	93	11,244,647
TOTAL	Monitoring & Research	282	289	32,332,299	285	33,005,888
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

NOTE PAGE

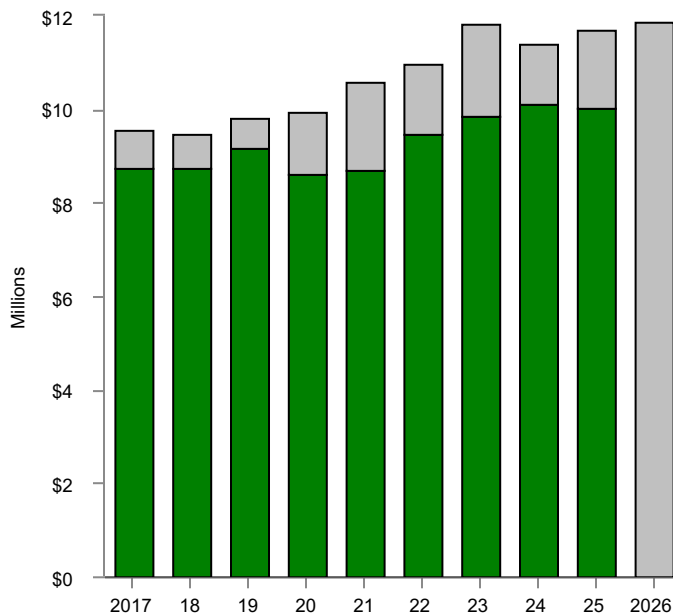


PROCUREMENT & MATERIALS MANAGEMENT PROGRAMS

2026	\$11,884,900
2025	\$11,707,000
Increase	\$177,900



APPROPRIATIONS & EXPENDITURES



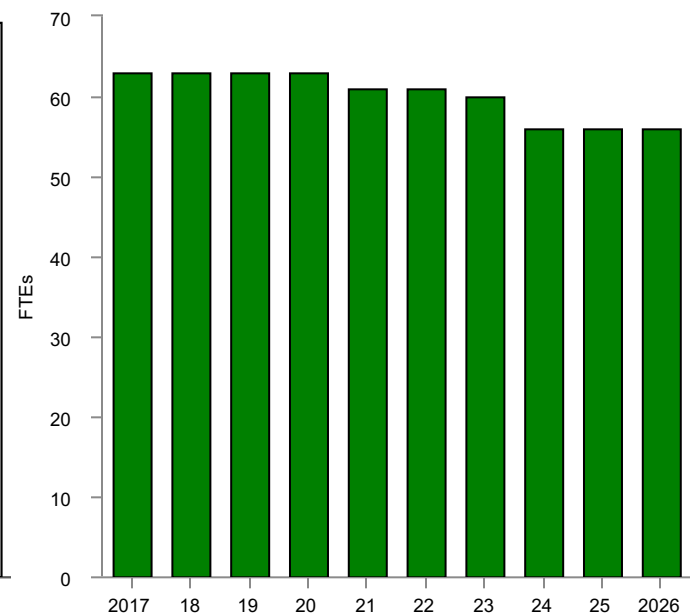
2025 Expenditures are estimated

■ EXPENDITURES ■ APPROPRIATIONS

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

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

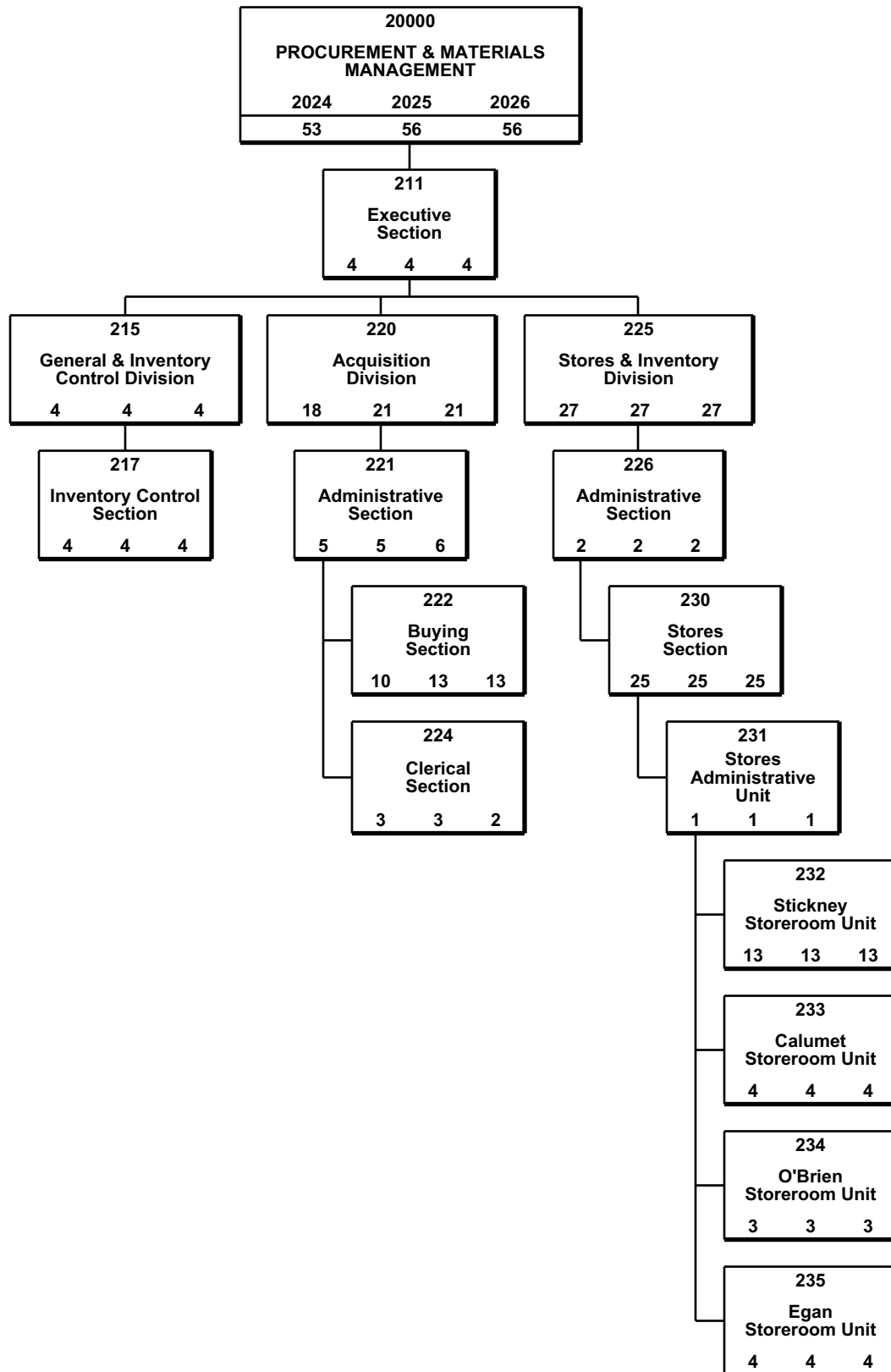
BUDGETED FTE POSITIONS



2021 - Decrease is due to an organizational redesign.

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

PROCUREMENT & MATERIALS MANAGEMENT



PROCUREMENT & MATERIALS MANAGEMENT

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

Departmental Summary

P&MM is charged with the responsibility of procuring all of the materials and services that are used by the District. The Purchasing Act for the District delineates both the authority and operating regulations. This Act outlines the duties and responsibilities of the Director of P&MM in the various areas of purchasing supplies and services, requesting and receiving bids, determining control and operation of the storerooms, disposing of obsolete, surplus, or unusable materials, and verifying quality and testing of materials.

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for P&MM is \$11,884,900, an increase of \$177,900, or 1.5 percent, from 2025. The staffing level remains unchanged at 56 positions.

2026 Budget Highlights

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

Pursue process and system improvements

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

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

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

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

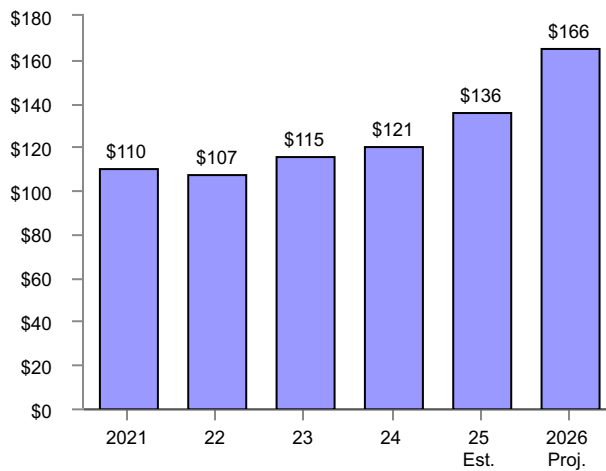
Cost to Prepare a Purchase Order

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

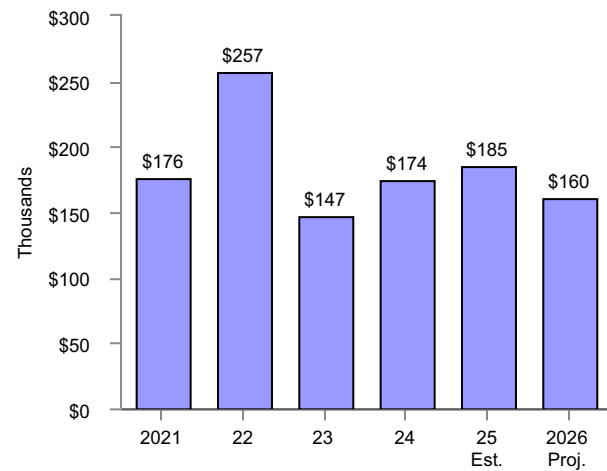
Sales of Surplus Goods

This data (see chart below) measures annual revenue generated by the sale of scrap, surplus, and obsolete materials; items that would otherwise be wasted or require disposal costs for the District. It includes vehicles that are beyond their useful life, and equipment, parts, and materials that have become obsolete, or otherwise cannot be used by the District.

Cost to Prepare a Purchase Order



Sales of Surplus Goods



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

2022 - Increase is due to the sale of obsolete conveyors and rotating assemblies, and high prices realized for used vehicles.
2023 - Decrease is due to fewer large scrap items being available for sale.
2024 - Increase is due to a greater volume of obsolete equipment and vehicles being available for sale.

20000 PROCUREMENT & MATERIALS MANAGEMENT
OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Provide purchasing services for all outside labor, materials, services, and equipment through contracts and purchase orders with an estimated value of \$280.5 million. The estimated number of contracts and purchase orders is 120 and 5,900, respectively. Maximize participation in District purchases by administering the Minority-owned Business Enterprise, Women-owned Business Enterprise, Small Business Enterprise, and Veteran-owned Business Enterprise programs. Support for the department's budget preparation.	\$ 3,671,400	30.9 %
2.	Service the District's user departments' material and supply requirements by operating and maintaining an effective and economical storeroom function by ordering, receiving, storing, and issuing inventory valued at \$37,800,000 and consisting of 73,675 items.	\$ 7,657,000	64.4 %
3.	Support the material and supply requirements of the District by planning, monitoring, cataloging, and controlling \$37,800,000 of inventory consisting of 73,675 items.	\$ 556,500	4.7 %
Totals		\$ 11,884,900	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 186,448	2026 2	\$ 201,300	\$ (11,500)	(5.4)
			2025 2	\$ 212,800		
7260	Buying Procedures	\$ 2,421,727	2026 24	\$ 3,470,100	\$ (600)	—
			2025 24	\$ 3,470,700		
7270	Inventory and Cataloging	\$ 385,800	2026 5	\$ 556,500	\$ 36,800	7.1
			2025 5	\$ 519,700		
7280	Stores Operation and Issue	\$ 7,033,621	2026 25	\$ 7,657,000	\$ 153,200	2.0
			2025 25	\$ 7,503,800		
7604	Social Security and Medicare Contributions	\$ 74,438	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Totals		\$10,102,034	2026 56	\$ 11,884,900	\$ 177,900	1.5 %
			2025 56	\$ 11,707,000		

a) Increase is due the reallocation of salaries to more accurately reflect current activities (\$108,000).

20000 PROCUREMENT & MATERIALS MANAGEMENT**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 186,448	\$ 212,800	\$ 201,300	
7260	Buying Procedures					
	Purchase of all Labor, Materials, Services, and Equipment for the District					
7261	Prepare, Issue, and Maintain Purchase Orders to Appropriate Suppliers	Purchase Orders	5,681	6,050	5,900	
		Cost	\$ 438,135	\$ 596,600	\$ 589,500	
		Cost/Purchase Order	\$ 77.12	\$ 98.61	\$ 99.92	
7262	Process Requisition Requirements into Inquiries for Competitive Purchases	Requisitions	8,312	8,200	8,200	
		Cost	\$ 258,623	\$ 370,300	\$ 399,000	
		Cost/Requisition	\$ 31.11	\$ 45.16	\$ 48.66	
7263	Purchase all Labor, Materials, Services, and Equipment through Formal Contracts	Contracts Advertised	132	135	135	
		Cost	\$ 973,402	\$ 1,166,400	\$ 1,225,600	
		Cost/Contract	\$ 7,374.26	\$ 8,640.00	\$ 9,078.52	
7264	Prepare, Receive, and Evaluate Quotations from Various Suppliers	Inquiries	23,324	24,500	24,500	
		Cost	\$ 289,296	\$ 399,900	\$ 417,200	
		Cost/Inquiry	\$ 12.40	\$ 16.32	\$ 17.03	
7265	Advertise, Evaluate Bids, and Award the Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees	Revenue	\$ 173,877	\$ 147,900	\$ 160,000	
		Cost	\$ 88,493	\$ 105,900	\$ 105,000	
		Cost/\$1,000 Revenue	\$ 508.94	\$ 716.02	\$ 656.25	
7269	Buying Procedures - All Other (General)	Cost	\$ 373,778	\$ 831,600	\$ 733,800	
7270	Inventory and Cataloging					
	Plan and Control Inventory to Support Material and Supply Requirements of the District					
7271	Identify, Classify, Code, and Maintain Catalog Descriptions for Equipment, Materials, and Supplies in District Storerooms	Inventory	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	a)
		Cost	\$ 69,542	\$ 118,600	\$ 121,900	
		Cost/Million	\$ 1,817.95	\$ 3,150.07	\$ 3,224.87	
7272	Cycle Counting and Transaction File Maintenance to Ensure Optimum Levels of Inventory and Accountability of District Stock	Inventory	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	a)
		Cost	\$ 162,772	\$ 209,400	\$ 214,800	
		Cost/Million	\$ 4,255.14	\$ 5,561.75	\$ 5,682.54	
7273	Requirement Planning, Controlling, Monitoring, and Analyzing Commodity Index Coded Items in an Optimum and Economic Manner	Cost	\$ 118,690	\$ 155,000	\$ 163,200	
7279	Inventory and Cataloging - All Other (General)	Cost	\$ 34,796	\$ 36,700	\$ 56,600	b)
a) Increase is due to annual fluctuations in inventory levels.						
b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$19,100).						

20000 PROCUREMENT & MATERIALS MANAGEMENT**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7280	Stores Operation and Issue					
	Operate and Maintain an Effective and Economical Storeroom Function					
7282	Initiate and Prepare Requisitions, Material Requirement Planning Runs, Systems Contracts, Total Stock Transports, Two-Steps, and Miscellaneous Purchases in Accordance with Established Policies and Rules	Requisitions	11,150	10,650	10,900	
		Cost	\$ 445,397	\$ 494,100	\$ 516,100	
		Cost/Requisition	\$ 39.95	\$ 46.39	\$ 47.35	
7283	Receive, Inspect, and Move Purchased Materials, Both Stock and Non-Stock Items, to Ensure Compliance with Quantity, Quality, and Specifications of Purchase Orders	Receipts	20,247	19,200	19,350	
		Cost	\$ 592,835	\$ 626,100	\$ 653,700	
		Cost/Receipt	\$ 29.28	\$ 32.61	\$ 33.78	
7284	Provide the Proper Storage Facilities, People, and Equipment to Effectively Store Materials and Supplies to Protect Against Damage, Malfunction or Loss, and to Move Materials in a Safe and Economical Manner	Inventory	\$ 38,252,994	\$ 37,650,000	\$ 37,800,000	c)
		Cost	\$ 793,265	\$ 773,000	\$ 810,400	
		Cost/Million	\$ 20,737.33	\$ 20,531.21	\$ 21,439.15	
7285	Provide Controlled Disbursement of Stored Materials and Supplies to Requesting Departments	Issue Slips	17,067	18,235	18,400	
		Cost	\$ 694,740	\$ 740,000	\$ 770,200	
		Cost/Issue Slip	\$ 40.71	\$ 40.58	\$ 41.86	
7286	Stores Operation and Issue - All Other (General)	Cost	\$ 206,581	\$ 220,200	\$ 283,000	d)
7289	Inventory Purchases	Cost	\$ 4,300,803	\$ 4,650,400	\$ 4,623,600	
7604	Social Security and Medicare Contributions	Cost	\$ 74,438	\$ —	\$ —	
	Totals		\$ 10,102,034	\$ 11,707,000	\$ 11,884,900	
c) Increase is due to annual fluctuations in inventory levels.						
d) Increase is due to the purchase of overhead fans for the Calumet WRP storeroom (\$40,000) and an order picker (\$30,000).						

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 5,220,136	\$ 6,293,500	\$ 6,293,500	\$ 5,408,500	\$ 6,434,300	\$ 6,434,300	\$ 6,547,900
601050	Compensation Plan Adjustments	—	—	78,900	16,100	22,800	22,800	22,800
601060	Compensation for Paid Overtime	159,577	124,100	45,200	9,000	9,800	9,800	9,800
601070	Social Security and Medicare Contributions	74,438	91,800	91,800	76,800	94,300	94,300	94,300
601100	Tuition and Training Payments	3,928	8,100	8,100	7,700	13,200	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	5,518,100	6,656,900	6,656,900	6,688,000
612010	Travel	—	1,200	1,200	—	1,000	1,000	1,000
612030	Meals and Lodging	—	1,000	1,000	—	1,200	1,200	1,200
612050	Compensation for Personally-Owned Automobiles	35	800	800	200	800	800	800
612080	Motor Vehicle Operating Services	—	200	200	200	200	200	200
612360	Advertising	101,924	129,100	125,100	91,200	127,200	127,200	127,200
612430	Payments for Professional Services	—	150,000	150,000	600	150,000	150,000	150,000
612680	Repairs to Buildings	9,782	17,600	13,100	8,100	22,600	22,600	22,600
612800	Repairs to Office Furniture and Equipment	307	1,600	1,600	—	1,200	1,200	1,200
612820	Computer Software Maintenance	62,689	180,800	180,800	63,400	155,300	155,300	155,300
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	400	400	400
612860	Repairs to Vehicle Equipment	17,121	15,000	23,500	16,500	17,500	17,500	17,500
200	TOTAL CONTRACTUAL SERVICES	191,858	497,700	497,700	180,200	477,400	477,400	477,400
623030	Metals	179,424	231,000	198,000	177,700	200,000	200,000	200,000
623070	Electrical Parts and Supplies	496,242	550,600	495,600	466,700	540,500	540,500	540,500
623090	Plumbing Accessories and Supplies	613,699	650,000	650,000	598,900	650,000	650,000	650,000
623110	Hardware	104,794	102,100	135,100	132,500	113,000	113,000	113,000
623130	Buildings, Grounds, Paving Materials, and Supplies	228,880	234,000	234,000	228,100	240,700	240,700	240,700
623170	Fiber, Paper, and Insulation Materials	69,034	73,800	73,800	64,700	66,800	66,800	66,800
623190	Paints, Solvents, and Related Materials	35,994	37,200	37,200	34,300	37,000	37,000	37,000
623250	Vehicle Parts and Supplies	27,702	31,200	41,200	38,100	39,300	39,300	39,300
623270	Mechanical Repair Parts	255,714	275,000	263,000	225,500	277,300	277,300	277,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,559	9,400	9,400	4,400	8,700	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	693,708	828,200	828,200	758,900	830,300	830,300	830,300
623660	Cleaning Supplies	391,897	334,500	369,500	362,000	343,000	343,000	343,000
623680	Tools and Supplies	141,666	111,200	146,200	138,400	124,500	124,500	124,500
623700	Wearing Apparel	187,449	211,200	211,200	203,500	207,700	207,700	207,700
623780	Safety and Medical Supplies	87,647	84,800	84,800	83,000	86,300	86,300	86,300
623810	Computer Supplies	16,508	16,000	18,000	19,100	16,000	16,000	16,000
623820	Fuel	276,761	350,000	321,500	256,400	325,000	325,000	325,000
623840	Gases	149,946	120,400	135,900	129,900	133,500	133,500	133,500
623850	Communications Supplies	15,092	21,000	21,000	21,500	20,500	20,500	20,500
623860	Lubricants	333,908	388,200	388,200	380,200	372,200	372,200	372,200
623990	Materials and Supplies, N.O.C.	28,873	32,000	30,000	20,300	17,200	17,200	17,200
300	TOTAL MATERIALS AND SUPPLIES	4,353,496	4,691,800	4,691,800	4,344,100	4,649,500	4,649,500	4,649,500
634760	Material Handling and Farming Equipment	98,600	—	—	—	30,000	30,000	30,000
634990	Machinery and Equipment, N.O.C.	—	—	—	—	40,000	40,000	40,000
400	TOTAL MACHINERY AND EQUIPMENT	98,600	—	—	—	70,000	70,000	70,000
TOTAL PROCUREMENT & MATERIALS MANAGEMENT		\$ 10,102,034	\$ 11,707,000	\$ 11,707,000	\$ 10,042,400	\$ 11,853,800	\$ 11,853,800	\$ 11,884,900

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

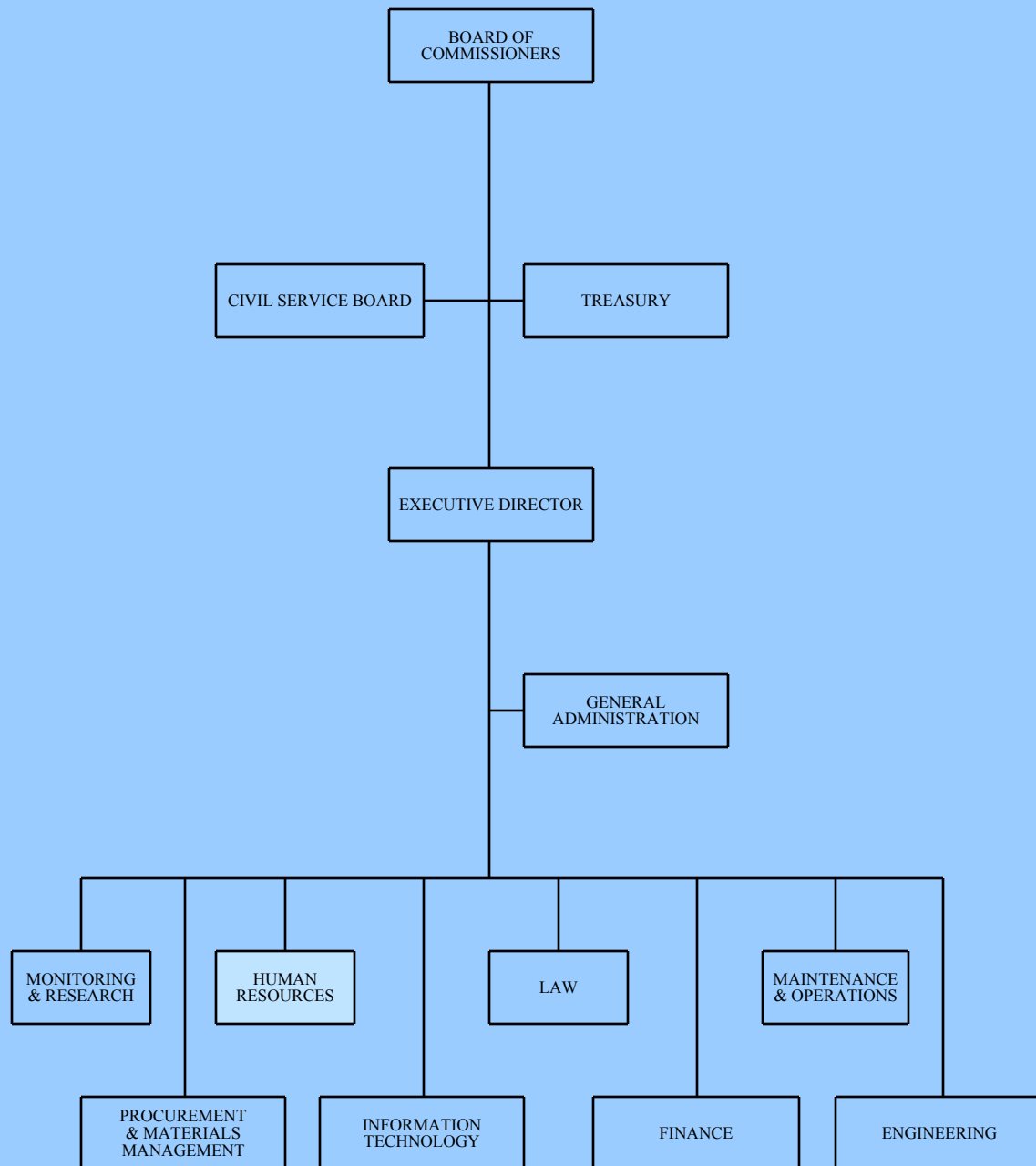
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

Additionally, Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
211	Executive Section					
EX08	Director of Procurement & Materials Management	1	1		1	
HP20	Assistant Director of Procurement & Materials Management	1	1		1	
EX06	Secretary to Officer	2	2		2	
TOTAL 211	Executive Section	4	4	759,064	4	785,604
215	General & Inventory Control Division					
217	Inventory Control Section					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	—		—	
HP16	Supervising Stores Specialist	—	1		1	
HP12	Stores Specialist	3	3		3	
TOTAL 217	Inventory Control Section	4	4	397,943	4	399,133
TOTAL 215	General & Inventory Control Division	4	4	397,943	4	399,133
220	Acquisition Division					
221	Administrative Section					
HP16	Senior Budget & Management Analyst	—	—		1	
HP14	Budget & Management Analyst	1	1		—	
HP14	Budget & Management Analyst #1	—	—		1	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	3	3		3	
TOTAL 221	Administrative Section	5	5	416,292	6	553,268
222	Buying Section					
HP18	Procurement Manager	1	1		1	
HP17	Supervising Buyer	—	2		2	
HP16	Senior Buyer	5	6		5	
HP14	Buyer	4	4		5	
TOTAL 222	Buying Section	10	13	1,647,321	13	1,711,630

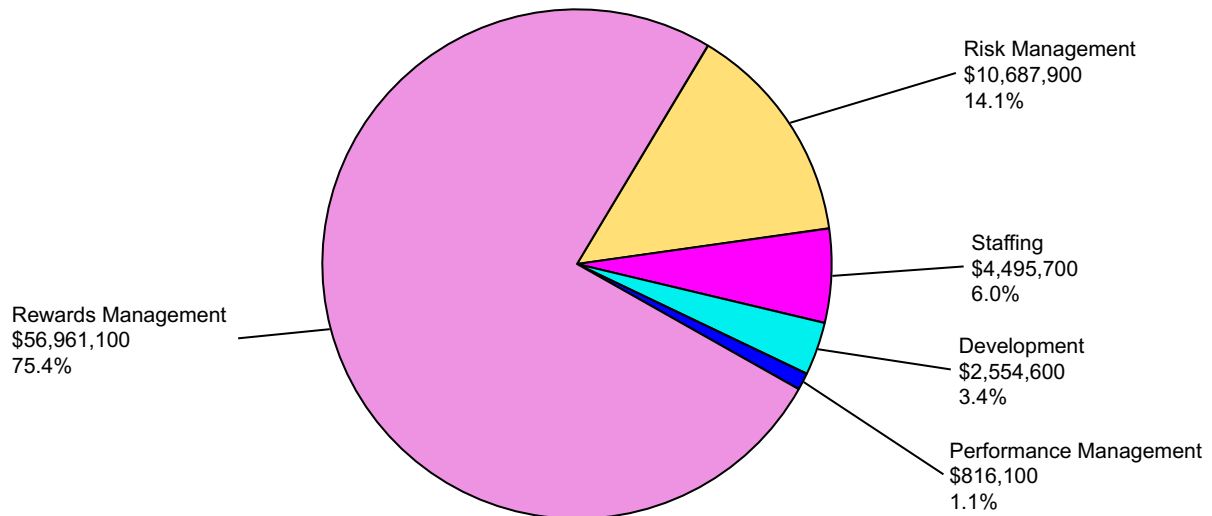
Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
224	Clerical Section					
HP11	Administrative Specialist	2	2		1	
HP09	Administrative Clerk	1	1		1	
TOTAL 224	Clerical Section	3	3	233,406	2	167,996
TOTAL 220	Acquisition Division	18	21	2,297,020	21	2,432,895
225	Stores & Inventory Division					
226	Administrative Section					
HP19	Stores & Inventory Manager #2 (New Grade HP18)	1	1		1	
HP15	Senior Stores Specialist #2 (New Grade HP14)	1	—		—	
HP14	Senior Stores Specialist	—	1		1	
TOTAL 226	Administrative Section	2	2	306,906	2	321,369
230	Stores Section					
231	Stores Administrative Unit					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	1		1	
TOTAL 231	Stores Administrative Unit	1	1	170,324	1	175,008
232	Stickney Storeroom Unit					
HP14	Budget & Management Analyst	1	1		1	
NR1857	Principal Storekeeper	2	2		2	
NR1853	Storekeeper	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
NR1835	Materials Handler Laborer #1	1	1		1	
TOTAL 232	Stickney Storeroom Unit	13	13	1,288,124	13	1,344,470
233	Calumet Storeroom Unit					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	2	2		2	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 233	Calumet Storeroom Unit	4	4	401,835	4	417,893

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
234	O'Brien Storeroom Unit					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	1	1		1	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 234	O'Brien Storeroom Unit	3	3	301,829	3	313,893
235	Egan Storeroom Unit					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	2	2		2	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 235	Egan Storeroom Unit	4	4	401,835	4	417,893
TOTAL 230	Stores Section	25	25	2,563,947	25	2,669,156
TOTAL 225	Stores & Inventory Division	27	27	2,870,854	27	2,990,525
TOTAL	Procurement & Materials Management	53	56	6,324,880	56	6,608,156
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.						

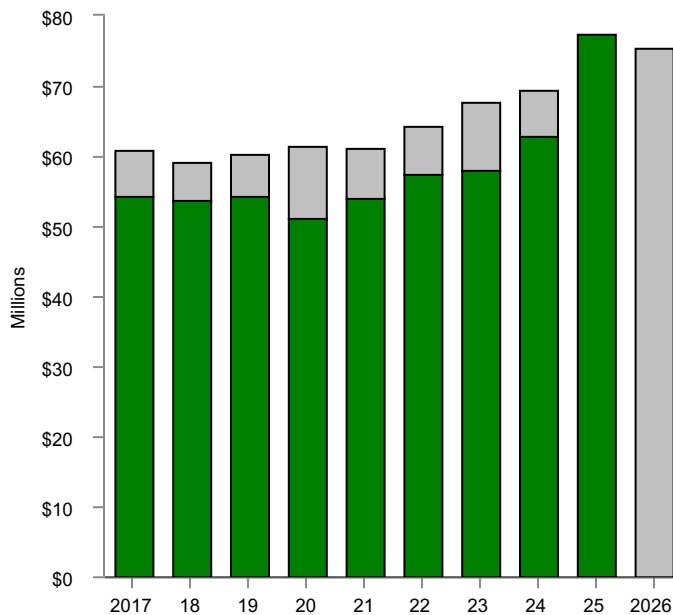


HUMAN RESOURCES PROGRAMS

2026	\$75,515,400
2025	\$70,636,600
Increase	\$4,878,800



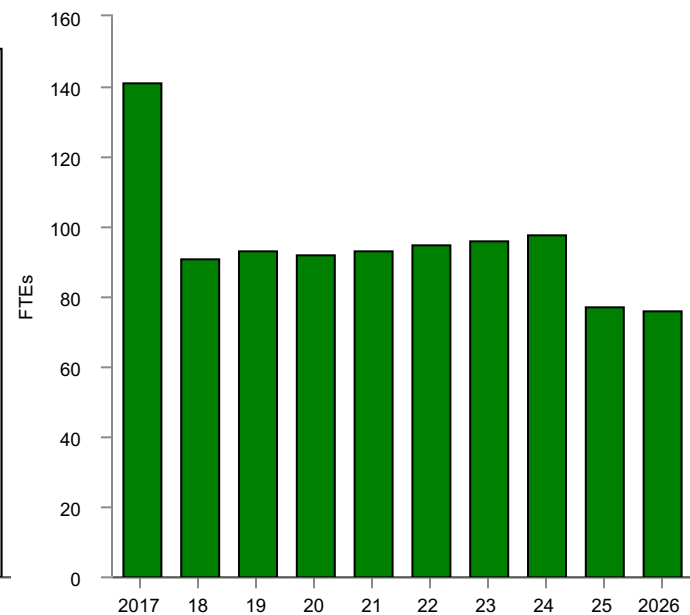
APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

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

BUDGETED FTE POSITIONS



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

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

HUMAN RESOURCES

25000			
HUMAN RESOURCES			
2024	2025	2026	
91	77	76	

252			
Executive Unit			
6	5	5	

253			
Administration Section (1)			
0	8	8	

254			
Employee Selection Section			
14	13	13	

255			
Employee Development Section (2)			
32	19	19	

256			
Classification, Compensation, & Benefits Section			
7	5	5	

257			
Risk Management Section			
6	6	6	

258			
Employee Relations Section			
10	5	5	

259			
Safety Section			
16	16	15	

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

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

HUMAN RESOURCES

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

Departmental Summary

The Human Resources Department's primary responsibilities include:

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

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for the Human Resources Department is \$75,515,400, an increase of \$4,878,800, or 6.9 percent, from 2025. The staffing level has decreased from 77 to 76 positions due to the drop of one Safety Specialist. Additionally, two Apprentice - Machinist Trainees were reclassified as Apprentices. The number of employees budgeted in the Human Resources Department includes 13 Apprentices and three Civil Service Board members.

2026 Budget Highlights

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

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

- Continue Recruitment Strategy Committee Meetings in collaboration with the operating departments to solicit feedback and develop and implement ideas for targeted recruitment activities to attract quality candidates for difficult-to-fill job classifications and to reach a more diverse candidate pool;
- In early 2026, the District will launch a new Treatment Plant Operator Apprenticeship program. This program will provide a new entry point for individuals interested in starting a career in plant operations and help the District expand its efforts to recruit a diverse pool of talent;
- As of January 1, 2023, the District began using the revised external labor rates for females and minorities, based on Department of Labor Equal Employment Opportunity tabulations from the 2014-2018 American Community Survey 5-year Equal Employment Opportunity Estimates for Cook County, Illinois, State/Local Government. Previously, external labor availability was based on published data from the 2010 census. The District's minority and female workforce representation is shown in the table below.

Percentage of District Employees Who Are Minorities or Females							2010 Census External Availability	2014-2018 Census External Availability
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Projected		
Minorities	44%	44%	44%	45%	45%	45%	36%	50%
Females	26%	26%	26%	27%	28%	28%	41%	39%

It is important to note that a majority of the District's job categories include classifications that are nontraditional for women. Nontraditional occupations, as defined by the United States Department of Labor, are those occupations wherein 25 percent or fewer women have the requisite skills or work in that occupation. Consequently, the external female labor force rates are adjusted for District-specific occupations. They include only job classifications found at the District and exclude occupations such as teachers, registered nurses, and social workers.

The Human Resources Department coordinates the District-wide recruitment program to provide outreach to the communities we serve. Ongoing advertising in print and electronic media assists the District in attracting a diverse and qualified applicant pool for current and future examinations. The District will continue to work with our union partners in attracting a diverse candidate pool in our apprentice programs and look for opportunities to expand these programs with other skilled trade crafts. A large part of the public image of the District is dependent on employee behaviors and interactions with the public. To assist employees in representing the District in a professional manner, various training programs will continue.

Foster a culture that recognizes the value of every employee

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

Provide ongoing training to supervisory staff regarding coaching and giving feedback

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

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

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

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

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

- The District will continue to leverage the Labor Management Committee on Health Care to further its health care strategy. The semiannual meetings with union leadership provide a platform to discuss health care utilization, cost trends, and cost containment strategies and encourage open communication between the District and the unions on important health care issues. The goal is to develop strategies to contain future health care costs, while continuing to provide affordable health care benefits to employees.

25000 HUMAN RESOURCES**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Review employment applications, and develop and administer 45 examinations to meet Civil Service requirements and current operational needs. Oversee the certification process to fill positions. Develop and maintain a targeted advertising program necessary to establish recruitment resources, administer college and campus recruitment activities, and administer diversity outreach activities.	\$ 2,058,000	2.7 %
2.	Develop and administer a comprehensive risk management program, and provide a safe work environment for District employees through training, accident prevention initiatives, and workplace monitoring.	\$ 10,687,900	14.1 %
3.	Maintain comparative wage and salary data, administer non-represented and management compensation systems, and recommend changes to the Civil Service Board and the Board of Commissioners in order to ensure internal pay equity and external competitiveness. Maintain a highly competitive employee benefits package, including health, life, and dental insurance, a vision plan, and a deferred compensation plan, as well as administer other related benefit programs, such as Employee Assistance Program services, a flexible spending account plan, and voluntary insurance products.	\$ 45,732,400	60.6 %
4.	Administer seven collective bargaining agreements, covering 773 employees, and manage employee relations programs, which include investigation of employee complaints and performance rating reviews on behalf of the Director of Human Resources, and administer the unemployment compensation and performance management programs.	\$ 816,100	1.1 %
5.	Provide health insurance benefits and administration for retirees and annuitants, which include Other Postemployment Benefits pre-funding for retiree health care expenses.	\$ 11,228,700	14.9 %
6.	Implement the District's equal employment opportunity objectives through targeted recruitment, counseling, and complaint investigation.	\$ 675,600	0.9 %
7.	Provide the necessary administrative support to the District and Human Resources Department sections by maintaining centralized files; overseeing the hiring, promotion, transfer, termination, return-to-work, or any other action affecting an employee's status; and managing computerized information to perform departmental functions with greater efficiency at a lower cost. Comply with state Civil Service statutes by arranging for hearing of complaints from employees or other persons, the hearing of charges against employees for discharge, and the ratification of amendments to the Personnel Rules and the compensation and classification plan.	\$ 1,762,100	2.3 %
8.	Provide educational opportunities for employees through professional development, technical training, and tuition reimbursement.	\$ 2,554,600	3.4 %
Totals		\$ 75,515,400	100.0 %

25000 HUMAN RESOURCES**OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7290	Examinations and Employment Activities	\$ 1,874,328	2026 12	\$ 2,058,000	\$ (139,800)	(6.4)	
			2025 12	\$ 2,197,800			
7295	Equal Employment Opportunity Activities	\$ 444,381	2026 5	\$ 675,600	\$ (400)	(0.1)	
			2025 5	\$ 676,000			
7310	Training and Development Activities	\$ 1,395,742	2026 19	\$ 2,554,600	\$ (74,200)	(2.8)	
			2025 19	\$ 2,628,800			
7315	Retiree Benefits	\$ 8,755,680	2026 —	\$ 11,228,700	\$ 1,235,400	12.4	a)
			2025 —	\$ 9,993,300			
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 5,000,000	2026 —	\$ —	\$ (5,000,000)	(100.0)	b)
			2025 —	\$ 5,000,000			
7320	Employee Benefits	\$34,654,171	2026 3	\$ 45,732,400	\$ 8,232,900	22.0	c)
			2025 3	\$ 37,499,500			
7325	Labor and Employee Relations	\$ 938,551	2026 4	\$ 816,100	\$ 27,100	3.4	
			2025 4	\$ 789,000			
7330	Human Resources Administration	\$ 1,447,727	2026 12	\$ 1,762,100	\$ (81,700)	(4.4)	
			2025 12	\$ 1,843,800			
7480	Safety Program	\$ 1,959,737	2026 15	\$ 2,325,000	\$ 107,000	4.8	
			2025 16	\$ 2,218,000			
7500	Risk Management Operations	\$ 6,187,701	2026 6	\$ 8,362,900	\$ 572,500	7.3	d)
			2025 6	\$ 7,790,400			
7604	Social Security and Medicare Contributions	\$ 121,441	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$62,779,459	2026 76	\$ 75,515,400	\$ 4,878,800	6.9 %	
			2025 77	\$ 70,636,600			
a) Increase is due to higher costs for Retiree HMO Medical Insurance (\$598,800), Retiree PPO Medical Insurance (\$396,800), Retiree Pharmacy Plan (\$294,400), offset by a decrease in cost for the Retiree Medicare Advantage Plan (\$52,100). b) Decrease is due to the positive results in the OPEB Trust Fund, the District will not contribute \$5.0 million in 2026. c) Increase is due to higher costs for Employees Pharmacy Plan (\$3,646,900) and Employee PPO Medical Insurance (\$3,261,100), the addition of the contribution for 401(a) Retirement Plan (\$2,365,500), and higher costs for Employee HMO Medical Insurance (\$397,400), offset by a reduced need for Health Reimbursement Account Contribution (\$1,467,400). d) Increase is due to higher costs for Casualty Insurance Premium (\$300,000), the addition of the Asset Appraisal Project (\$145,000), and higher costs for Property Insurance Premium (\$79,600).							

25000 HUMAN RESOURCES**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7290	Examinations and Employment Activities					
		Candidates	1,556	2,500	1,550	
		Examinations	47	55	45	
		Applications	3,551	4,000	3,050	
		Requisitions	360	430	360	
		Cost	\$ 1,874,328	\$ 2,197,800	\$ 2,058,000	
7295	Equal Employment Opportunity Activities					
	Provide Counseling, Investigate Complaints and Implement Affirmative Action Plan Objectives	Actions	780	925	800	
		Cost	\$ 444,381	\$ 676,000	\$ 675,600	
		Cost/Action	\$ 569.72	\$ 730.81	\$ 844.50	
7310	Training and Development Activities					
	Training and Professional Development	Training Courses	8,074	8,000	8,000	
		eLearning Courses	20,099	6,000	10,000	
		Cost	\$ 721,680	\$ 1,109,600	\$ 1,039,500	
	Apprenticeship Program	Cost	\$ 213,207	\$ 735,400	\$ 801,800	
	Administer and Finance the Tuition Reimbursement Program for the Entire District	Participants	40	45	45	
		Cost	\$ 200,840	\$ 294,700	\$ 245,300	a)
		Cost/Participant	\$ 5,021.00	\$ 6,548.89	\$ 5,451.11	
	Internship Program	Cost	\$ 260,015	\$ 460,000	\$ 468,000	
7315	Retiree Benefits					
	Health Insurance - Corporate Fund Retirees	Retirees	1,909	1,950	1,920	
		Cost	\$ 5,961,743	\$ 6,158,900	\$ 7,100,400	b)
		Cost/Retiree	\$ 3,122.97	\$ 3,158.41	\$ 3,698.13	
	Prescription Drug Retirees	Participants	1,909	1,950	1,920	
		Cost	\$ 2,793,937	\$ 3,833,900	\$ 4,128,300	c)
		Cost/Participant	\$ 1,463.56	\$ 1,966.10	\$ 2,150.16	
a) Decrease is due to reduced cost for Tuition Reimbursement (\$40,000).						
b) Increase is due to higher costs for Retiree HMO Medical Insurance (\$598,800), higher costs for Retiree PPO Medical Insurance (\$396,800), offset by a decrease in cost for the Retiree Medicare Advantage Plan (\$52,100).						
c) Increase is due to anticipated higher claims for Retiree Pharmacy Plan (\$294,400).						

25000 HUMAN RESOURCES**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	\$ 5,000,000	\$ 5,000,000	\$ —	d)
7320	Employee Benefits					
	Health Insurance - Corporate Fund Employees (includes vision care) ¹	Participants	1,588	1,612	1,619	
		Cost	\$ 23,905,313	\$ 29,452,600	\$ 31,587,100	e)
		Cost/Participant	\$ 15,053.72	\$ 18,272.33	\$ 19,510.25	
	Prescription Drugs - Corporate Fund Employees ¹	Participants	1,588	1,612	1,619	
		Cost	\$ 8,822,900	\$ 5,789,100	\$ 9,436,000	f)
		Cost/Participant	\$ 5,555.98	\$ 3,591.25	\$ 5,828.29	
	Dental Insurance - Corporate Fund Employees ¹	Participants	1,589	1,612	1,619	
		Cost	\$ 1,288,931	\$ 1,356,800	\$ 1,479,000	
		Cost/Participant	\$ 811.16	\$ 841.69	\$ 913.53	
	Life Insurance - Corporate Fund Employees ¹	Employees	1,683	1,706	1,707	
		Cost	\$ 113,005	\$ 118,400	\$ 130,200	
		Cost/Employee	\$ 67.14	\$ 69.40	\$ 76.27	
	401A Retirement Plan - Corporate Fund Employees ¹	Employees	—	—	1,870	
		Cost	\$ —	\$ —	\$ 2,365,500	g)
		Cost/Employee	\$ —	\$ —	\$ 1,264.97	
	Health Plan Administrative Services	Cost	\$ 26,890	\$ 30,400	\$ 28,300	
	Deferred Compensation Administration	Cost	\$ 49,909	\$ 50,400	\$ 54,000	
	Other Benefits					
	Employee Assistance Program	Cost	\$ 33,158	\$ 38,000	\$ 38,000	
	Flexible Spending Accounts Program	Cost	\$ 88,140	\$ 94,000	\$ 93,000	
	Benefits Administration and Professional Development (formerly Compensation and Classification Activities)	Cost	\$ 325,925	\$ 550,000	\$ 521,300	
7325	Labor and Employee Relations					
	Labor and Employee Relations Activities	Employees Served	1,931	1,952	1,957	
		Cost	\$ 857,051	\$ 596,100	\$ 607,200	
	Compliance with Unemployment Compensation Requirements	Claims	7	15	10	
		Cost	\$ 9,814	\$ 100,000	\$ 100,000	
		Cost/Claim	\$ 1,402.00	\$ 6,666.67	\$ 10,000.00	
	Employee Performance Management	Cost	\$ 71,686	\$ 92,000	\$ 108,900	h)
d) Decrease is due to the positive results in the OPEB Trust Fund, the District will not contribute \$5.0 million in 2026. e) Increase is due to higher costs for Employee PPO Medical Insurance (\$3,261,100), offset by the reduced need for Health Reimbursement Account Contribution (\$1,467,400). f) Increase is due to higher costs for Employee Pharmacy Plan (\$3,646,900). g) Increase is due to the addition of the contribution for the 401(a) Retirement Plan in 2026 (\$2,365,500). h) Increase is due to higher costs for Mobile Drug and Alcohol Testing (\$3,000).						

25000 HUMAN RESOURCES**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7330	Human Resources Administration					
	Personnel Activity Administration	Employees Served	1,931	1,952	1,957	
		Cost	\$ 1,268,532	\$ 1,600,900	\$ 1,565,600	
		Cost/Employee	\$ 656.93	\$ 783.45	\$ 800.00	
	Pre-employment Activities	New Hires	215	160	215	
		Cost	\$ 52,389	\$ 98,500	\$ 61,700	i)
		Cost/New Hire	\$ 243.67	\$ 615.63	\$ 286.98	
	Civil Service Board Procedures					
	Hear and Render Decisions on Appeals from Employees, Ratify Amendments to the Personnel Rules, Hear and Render Decisions on Discharges	Actions	14	15	15	
		Cost	\$ 126,806	\$ 132,900	\$ 134,800	
		Cost/Action	\$ 9,057.57	\$ 13,633.33	\$ 8,986.67	
7480	Safety Program					
	Occupational Safety and Health Administration Compliance, Inspections, Reporting, and Accident Investigation, Contract Review for Compliance with Safety Standards, Safety Training, and Professional Development	Cost	\$ 1,580,548	\$ 1,804,000	\$ 1,813,700	
	Safety Training	# of Classes	1,723	1,600	1,725	
		# of Attendees	11,840	11,000	12,000	
	Safety Equipment Purchase, Rental, and Maintenance	Cost	\$ 233,337	\$ 306,900	\$ 323,000	
	Payment for External Services to Support Safety Activities	Cost	\$ 145,852	\$ 172,800	\$ 188,300	
7500	Risk Management Operations					
	Administration and Professional Development (formerly Administration)	Cost	\$ 645,574	\$ 791,800	\$ 843,100	
	Third Party Services	Cost	\$ 502,291	\$ 557,600	\$ 722,800	j)
	Insurance Premiums (such as property insurance)	Cost	\$ 5,039,836	\$ 6,437,100	\$ 6,797,000	k)
7604	Social Security and Medicare Contributions	Cost	\$ 121,441	\$ —	\$ —	
	Totals		\$ 62,779,459	\$ 70,636,600	\$ 75,515,400	
i) Decrease is due to the reduced need for Pre-employment Psychological Evaluations (\$28,200) and Pre-employment Background Checks (\$8,400). j) Increase is due to the need for Asset Appraisals (\$145,000). k) Increase is due to higher insurance costs for Casualty Premium (\$300,000) and Property Premium (\$79,600). ¹ Additional funds are budgeted in the Stormwater Management Fund.						

101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 7,030,106	\$ 8,187,200	\$ 7,337,200	\$ 7,322,400	\$ 8,216,900	\$ 8,216,900	\$ 8,317,400
601050	Compensation Plan Adjustments	—	—	127,700	80,000	98,100	98,100	98,100
601060	Compensation for Paid Overtime	137,924	307,800	180,100	163,400	100,000	100,000	100,000
601070	Social Security and Medicare Contributions	121,441	158,200	158,200	132,000	156,900	156,900	158,100
601090	Employee Claims	9,814	100,000	105,000	104,600	100,000	100,000	100,000
601100	Tuition and Training Payments	324,467	826,400	771,400	612,700	733,300	733,300	733,300
601240	District Contribution for 401(a) Retirement Plan	—	—	1,200,000	1,200,000	2,365,500	2,365,500	2,365,500
601250	Health and Life Insurance Premiums	47,813,819	51,581,700	61,356,700	60,080,300	52,431,000	52,431,000	53,797,100
601270	General Salary Adjustments	—	—	—	—	151,100	151,100	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	260,015	460,000	335,000	296,000	460,000	460,000	502,200
100	TOTAL PERSONAL SERVICES	55,697,586	61,621,300	71,571,300	69,991,400	64,812,800	64,812,800	66,171,700
612010	Travel	2,402	6,700	6,700	2,800	9,300	9,300	9,300
612030	Meals and Lodging	6,767	15,700	15,700	8,700	18,800	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	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	504,200	574,600	574,600	574,600
612280	Subscriptions and Membership Dues	—	200	200	200	200	200	200
612290	Insurance Premiums	5,262,436	6,659,700	6,599,200	5,290,600	7,040,000	7,040,000	7,019,600
612330	Rental Charges	4,580	16,500	23,300	19,800	12,500	12,500	12,500
612360	Advertising	6,263	10,000	10,000	7,600	8,000	8,000	8,000
612430	Payments for Professional Services	915,593	1,100,300	1,204,000	1,089,700	1,112,900	1,112,900	1,112,900
612490	Contractual Services, N.O.C.	16,033	61,700	61,700	31,300	58,600	58,600	58,600
612780	Safety Repairs and Services	144,007	164,100	164,100	155,900	185,000	185,000	185,000
200	TOTAL CONTRACTUAL SERVICES	6,825,869	8,659,300	8,709,300	7,126,900	9,036,900	9,036,900	9,016,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	18,097	62,100	62,100	6,600	19,700	19,700	19,700
623720	Books, Maps, and Charts	—	1,000	1,000	300	—	—	—
623780	Safety and Medical Supplies	233,214	280,900	280,900	224,200	295,500	295,500	295,500

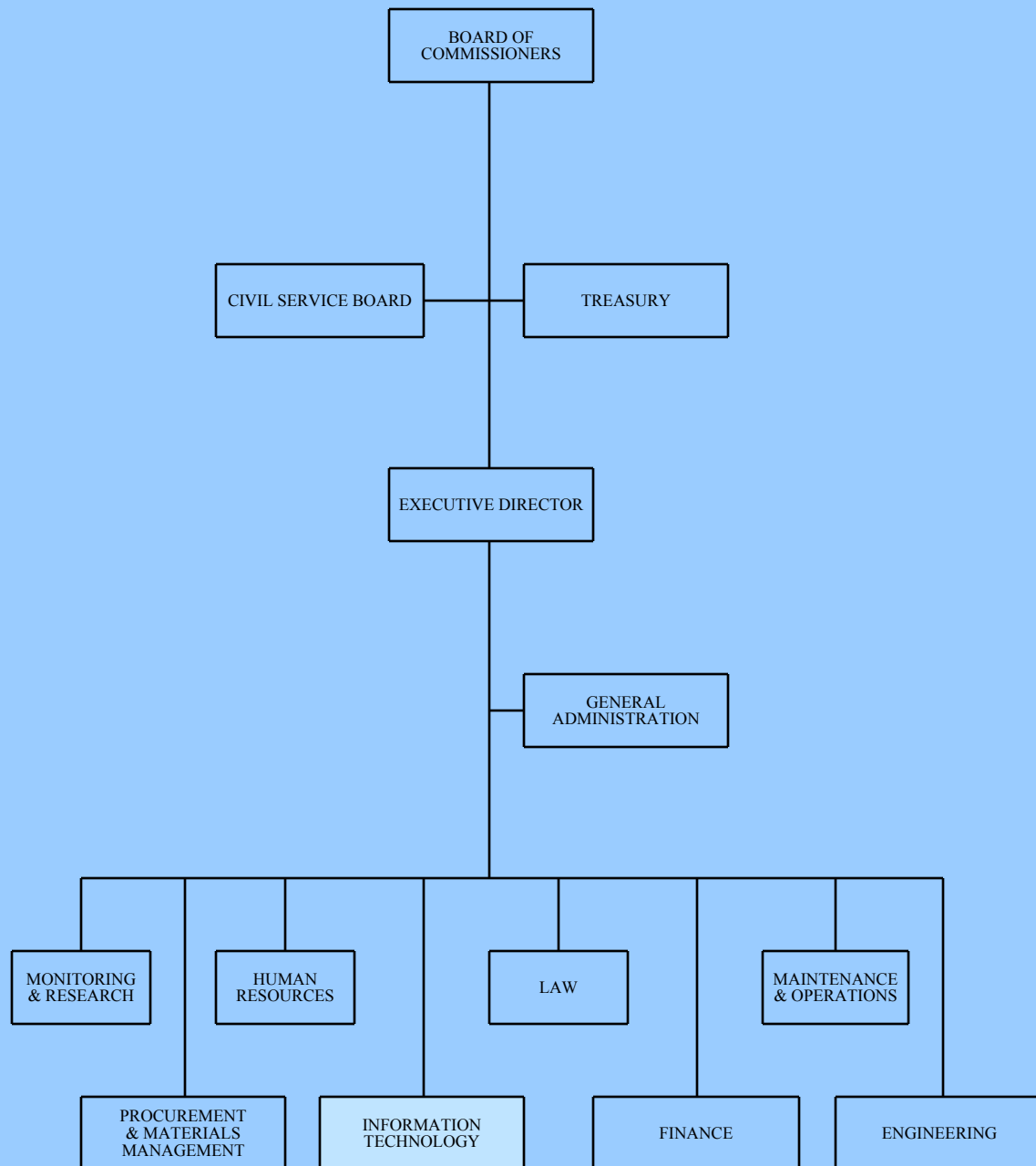
101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623990	Materials and Supplies, N.O.C.	4,693	12,000	12,000	5,500	12,000	12,000	12,000
300	TOTAL MATERIALS AND SUPPLIES	256,004	356,000	356,000	236,600	327,200	327,200	327,200
TOTAL HUMAN RESOURCES		\$ 62,779,459	\$ 70,636,600	\$ 80,636,600	\$ 77,354,900	\$ 74,176,900	\$ 74,176,900	\$ 75,515,400
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
252	Executive Unit					
EX10	Director of Human Resources	1	1		1	
HP20	Assistant Director of Human Resources	1	—		—	
EX06	Secretary to Officer	1	1		1	
EX16	Civil Service Board Chairman	1	1		1	
EX09	Civil Service Board Member	2	2		2	
TOTAL 252	Executive Unit	6	5	440,677	5	457,154
253	Administration Section					
HP19	Human Resources Manager #2 (New Grade HP18)	—	1		—	
HP18	Human Resources Manager	—	—		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	—	1		1	
HP16	Senior Human Resources Analyst	—	1		1	
HP14	Human Resources Analyst	—	2		2	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	—	2		2	
TOTAL 253	Administration Section	—	8	1,029,955	8	1,010,156
254	Employee Selection Section					
HP18	Human Resources Manager	1	1		1	
HP16	Senior Human Resources Analyst	2	2		2	
HP14	Human Resources Analyst	7	7		7	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	2	1		1	
TOTAL 254	Employee Selection Section	14	13	1,588,889	13	1,651,717
255	Employee Development Section					
HP19	Human Resources Manager #2 (New Grade HP18)	1	—		—	
HP18	Human Resources Manager	—	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	2	2		2	
HP12	Human Resources Assistant #2 (Administrative Specialist) (New Grade HP11)	1	1		—	
HP11	Administrative Specialist	1	1		2	
TM01	Intern	20	—		—	
PR1025	Apprentice - Machinist Trainee	—	5		3	

Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR1027	Apprentice - Operating Engineer Trainee	6	6		6	
TR1028	Apprentice	—	2		4	
TOTAL 255	Employee Development Section	32	19	1,348,612	19	1,322,736
256	Classification, Compensation, & Benefits Section					
HP20	Assistant Director of Human Resources	—	1		1	
HP18	Human Resources Manager	1	—		—	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	3	2		2	
HP13	Senior Administrative Specialist	1	—		—	
TOTAL 256	Classification, Compensation, & Benefits Section	7	5	766,582	5	749,646
257	Risk Management Section					
HP18	Risk Manager	1	1		1	
HP17	Claims Administrator #2 (New Grade HP16)	1	—		—	
HP16	Claims Administrator	—	1		1	
HP16	Emergency Planning Program Coordinator	1	1		1	
HP16	Senior Risk Analyst	1	1		1	
HP14	Budget & Management Analyst	1	—		—	
HP14	Risk Analyst	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 257	Risk Management Section	6	6	714,625	6	761,565
258	Employee Relations Section					
HP18	Human Resources Manager	1	1		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	—		—	
HP16	Senior Human Resources Analyst	2	1		1	
HP14	Human Resources Analyst	3	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	—		—	
HP11	Administrative Specialist #1	1	—		—	
TOTAL 258	Employee Relations Section	10	5	638,903	5	680,791

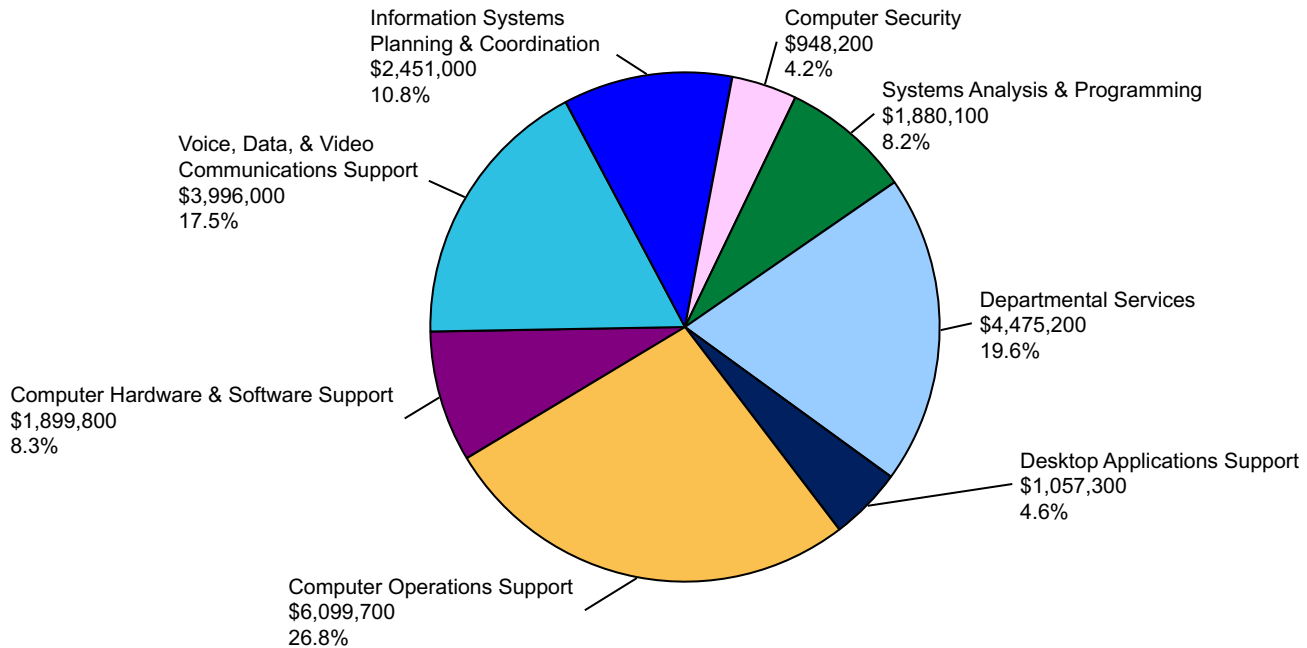
Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
259	Safety Section					
HP18	Safety Manager	1	1		1	
HP16	Senior Safety Specialist	4	4		4	
HP14	Safety Specialist	9	9		9	
HP14	Safety Specialist #1	1	1		—	
HP11	Administrative Specialist	1	1		1	
TOTAL 259	Safety Section	16	16	1,783,370	15	1,752,830
TOTAL	Human Resources	91	77	8,311,613	76	8,386,596
NOTES: 1. In 2025, following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur. 2. Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

NOTE PAGE

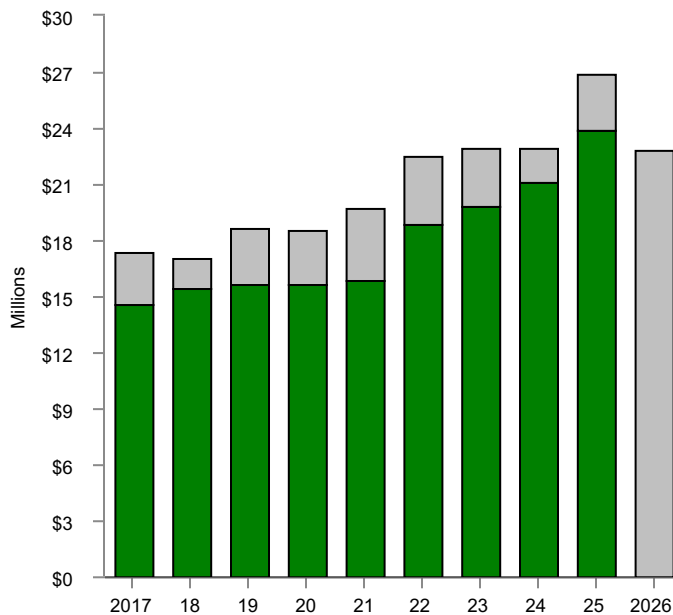


INFORMATION TECHNOLOGY PROGRAMS

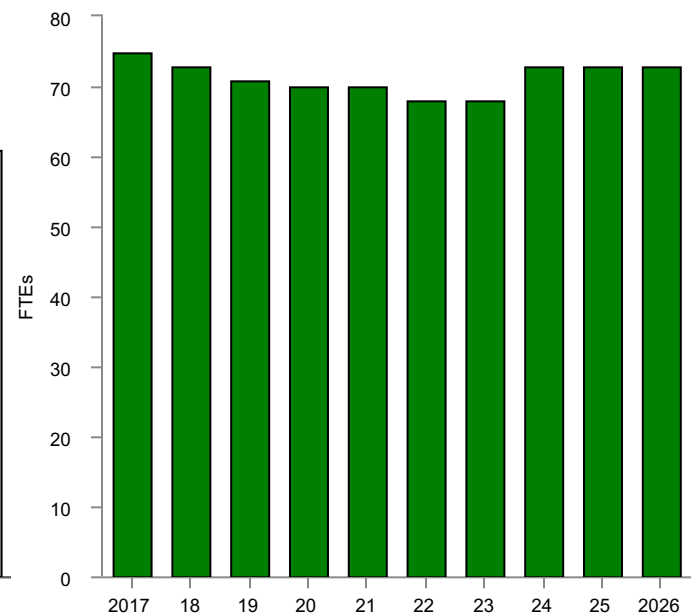
2026	\$22,807,300
2025	\$26,904,700
Decrease	(\$4,097,400)



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

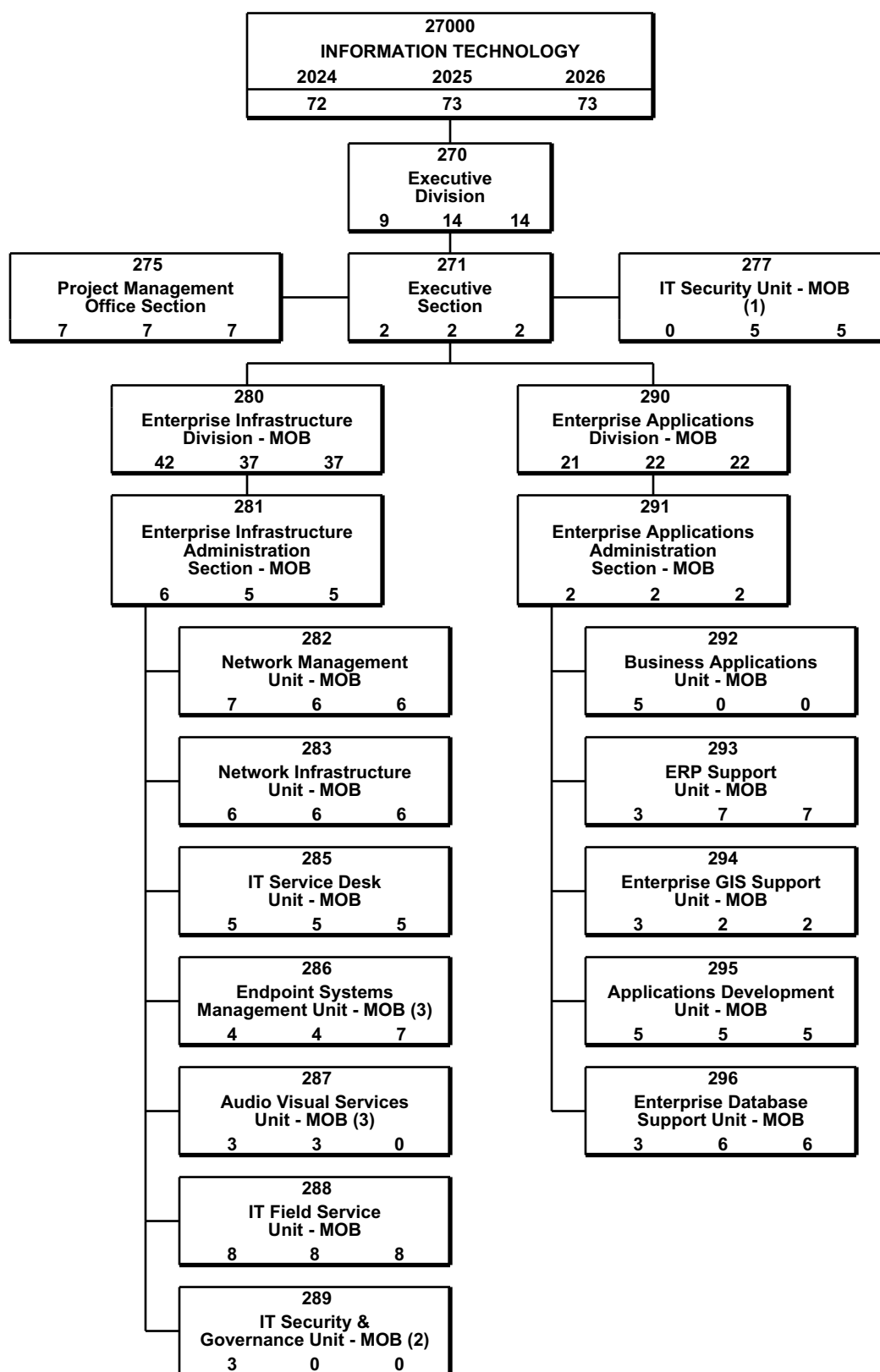


2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

2019 - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund.
2022 - Increase is due to the replacement of the Storage Area Network system.
2025 - Increase in both budget and estimated expenditures is due to project schedules to modernize telemetry service.

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

INFORMATION TECHNOLOGY



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

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

(3) Effective 01/01/26, Section 286, Desktop Engineering Unit - MOB, was renamed to Endpoint Systems Management Unit - MOB. Three positions in Unit 287 were transferred to Unit 286.

INFORMATION TECHNOLOGY

The mission of the Information Technology Department (ITD) is to promote successful achievement of the District's Strategic Plan through targeted information technology (IT) investments and services and to maintain technology infrastructures and architectures at levels that promote efficacy, efficiency, and sustainable practices throughout the District.

Departmental Summary

In pursuit of its mission, the ITD coordinates the planning and implementation of IT throughout the District. The ITD establishes District-wide computer standards and provides services in the following key areas: IT planning and program management, design and implementation, applications development and support, infrastructure operations and maintenance, user support, security, and disaster recovery.

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for the ITD is \$22,807,300, a decrease of \$4,097,400, or 15.2 percent, from 2025. The staffing level remains unchanged at 73 positions.

2026 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The District is committed to ensuring ongoing services that are reliable, equitable, and cost-effective. The initiatives highlighted below will prepare for disruptive manmade and natural events, and strengthen the District's operational positions.

Assure agency resilience and readiness for effective response to emergencies that could put at risk the health and safety of employees, negatively affect operations, disrupt essential services, or put at risk the general public

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

Pursue process and system improvements

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

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

27000 INFORMATION TECHNOLOGY**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COMPUTER HARDWARE AND SOFTWARE SUPPORT: The Information Technology Department (ITD) provides maintenance and operations of all hardware, including SAP servers, storage area networks/ thin client central computer hardware, and software for nine major locations.		\$ 1,899,800	8.3 %
2. VOICE, DATA, AND VIDEO COMMUNICATIONS SUPPORT: The Enterprise Infrastructure Division maintains the District's wide area network as well as the Main Office Building Complex local area networks. Staff is responsible for planning, installing, and maintaining voice, data, and video communication systems for the entire District.		\$ 3,996,000	17.5 %
3. INFORMATION SYSTEMS PLANNING AND COORDINATION: Provides a strategic perspective used to align the ITD with the stated goals and objectives of the District and its departments. Staff is responsible for services such as strategic planning of technology and communications as well as disaster recovery planning.		\$ 2,451,000	10.8 %
4. SYSTEMS ANALYSIS AND PROGRAMMING: The Enterprise Applications Division is responsible for the system management of the Enterprise Financial System applications, which include ongoing database maintenance, system configuration, and enhancement using Advanced Business Application Programming techniques. Internet/intranet services will continue to expand to meet the District's needs.		\$ 1,880,100	8.2 %
5. COMPUTER OPERATIONS SUPPORT: The ITD operates one on-site computer room and one co-location data center which together house the District's systems, storage area networks, network servers, and ancillary equipment.		\$ 6,099,700	26.8 %
6. DEPARTMENTAL SERVICES: The ITD provides direct consulting, planning, and maintenance assistance to all departments as well as the administration of storage area networks/thin clients and necessary network components. Additional services include support of department-specific software such as the Laboratory Information Management System, Maintenance Management System, and the internet-based Publicly Owned Treatment Works Administration and Compliance System, along with Treasury Section and real estate applications.		\$ 4,475,200	19.6 %
7. COMPUTER SECURITY: The ITD ensures security of all District information systems, disaster recovery system, and data, by monitoring and enforcing compliance with software licensing agreements, District security directives, and the disaster recovery plan. Staff is also responsible for auditing workstations to verify compliance.		\$ 948,200	4.2 %
8. DESKTOP APPLICATIONS SUPPORT: The assigned staff will continue to provide applications and technical support to approximately 1,957 computer system users.		\$ 1,057,300	4.6 %
Totals		\$ 22,807,300	100.0 %

27000 INFORMATION TECHNOLOGY**OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7381	Systems Analysis and Programming	\$ 1,478,171	2026 13	\$ 1,880,100	\$ 92,400	5.2	
			2025 13	\$ 1,787,700			
7382	Desktop Applications Support	\$ 975,569	2026 6	\$ 1,057,300	\$ 76,600	7.8	
			2025 6	\$ 980,700			
7383	Voice, Data, and Video Communications Support	\$ 5,645,823	2026 10	\$ 3,996,000	\$(3,713,900)	(48.2)	a)
			2025 10	\$ 7,709,900			
7384	Central Computer Hardware and Proprietary Software Support	\$ 1,737,843	2026 8	\$ 1,899,800	\$ 15,000	0.8	
			2025 8	\$ 1,884,800			
7385	Computer Operations, Maintenance, and Support	\$ 5,193,019	2026 8	\$ 6,099,700	\$ (487,800)	(7.4)	b)
			2025 8	\$ 6,587,500			
7387	Computer Security	\$ 593,190	2026 5	\$ 948,200	\$ 62,900	7.1	
			2025 5	\$ 885,300			
7388	Information Systems Planning	\$ 952,658	2026 6	\$ 1,608,000	\$ 110,600	7.4	
			2025 6	\$ 1,497,400			
7389	Information Systems Coordination	\$ 562,818	2026 4	\$ 843,000	\$ (88,300)	(9.5)	
			2025 4	\$ 931,300			
7800	Information Technology Services	\$ 3,830,210	2026 13	\$ 4,475,200	\$ (164,900)	(3.6)	c)
			2025 13	\$ 4,640,100			
7604	Social Security and Medicare Contributions	\$ 113,365	2026 —	\$ —	\$ —	—	
			2025 —	\$ —			
Totals		\$21,082,666	2026 73	\$22,807,300	\$(4,097,400)	(15.2)%	
			2025 73	\$26,904,700			
a) Decrease is due to the completion of the AT&T Telemetry upgrade project which will end the use of existing legacy copper based telemetry services as they are transitioned to modern fiber based AT&T Switched Ethernet services (\$3,790,500) and the reduced need for network hardware and infrastructure (\$20,000), offset by the reallocation of salaries to more accurately reflect current activities (\$101,400). b) Decrease is due to the completed installation of replacement backbone switches and routers (\$335,000) and the reduced need for Microsoft Azure services (\$115,900), Fire Eye maintenance (\$110,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$87,500) and Citrix user license maintenance (\$77,000), offset by the increased demand for Microsoft Enterprise license support (\$100,000), SAP consulting services (\$50,000), 3Par Enterprise Storage Area Network System storage maintenance (\$50,000), and Cisco switches and routers maintenance (\$40,000). c) Decrease is due to the transfer of the new Laboratory Information Management System implementation to the Monitoring and Research Department (\$300,000) and the reduced need for additional Microsoft software licenses (\$125,000), offset by the reallocation of salaries to more accurately reflect current activities (\$105,600), and the increased need for interdepartmental software requests (\$93,500), social media management software (\$25,000), Workforce software maintenance (\$20,000), and AutoCAD software maintenance (\$18,000).							

27000 INFORMATION TECHNOLOGY**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7380	Information Technology and Telecommunications					
7381	Systems Analysis and Programming	Application Modules Supported	150	150	170	
		Cost	\$ 1,478,171	\$ 1,787,700	\$ 1,880,100	
		Cost/Module	\$ 9,854.47	\$ 11,918.00	\$ 11,059.41	
7382	Desktop Applications Support	# of Service Calls	8,969	8,200	9,000	
		Cost	\$ 975,569	\$ 980,700	\$ 1,057,300	
		Cost/Service Call	\$ 108.77	\$ 119.60	\$ 117.48	
7383	Voice, Data, and Video Communications Support	Cost	\$ 5,645,823	\$ 7,709,900	\$ 3,996,000	a)
7384	Central Computer Hardware and Proprietary Software Support	Cost	\$ 1,737,843	\$ 1,884,800	\$ 1,899,800	
7385	Computer Operations, Maintenance, and Support	Cost	\$ 5,193,019	\$ 6,587,500	\$ 6,099,700	b)
7387	Computer Security	Cost	\$ 593,190	\$ 885,300	\$ 948,200	
7388	Information Systems Planning	Cost	\$ 952,658	\$ 1,497,400	\$ 1,608,000	
7389	Information Systems Coordination	Cost	\$ 562,818	\$ 931,300	\$ 843,000	
7800	Information Technology Services	# of Users	1,931	1,952	1,957	
		Cost	\$ 3,830,210	\$ 4,640,100	\$ 4,475,200	c)
		Cost/User	\$ 1,983.54	\$ 2,377.10	\$ 2,286.77	
7604	Social Security and Medicare Contributions	Cost	\$ 113,365	\$ —	\$ —	
		Totals	\$ 21,082,666	\$ 26,904,700	\$ 22,807,300	
a) Decrease is due to the completion of the AT&T Telemetry upgrade project which will end the use of existing legacy copper based telemetry services as they are transitioned to modern fiber based AT&T Switched Ethernet services (\$3,790,500) and the reduced need for network hardware and infrastructure (\$20,000), offset by the reallocation of salaries to more accurately reflect current activities (\$101,400). b) Decrease is due to the completed installation of replacement backbone switches and routers (\$335,000) and the reduced need for Microsoft Azure services (\$115,900), Fire Eye maintenance (\$110,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$87,500) and Citrix user license maintenance (\$77,000), offset by the increased demand for Microsoft Enterprise license support (\$100,000), SAP consulting services (\$50,000), 3Par Enterprise Storage Area Network System storage maintenance (\$50,000), and Cisco switches and routers maintenance (\$40,000). c) Decrease is due to the transfer of the new Laboratory Information Management System implementation to the Monitoring and Research Department (\$300,000) and the reduced need for additional Microsoft software licenses (\$125,000), offset by the reallocation of salaries to more accurately reflect current activities (\$105,600), and the increased need for interdepartmental software requests (\$93,500), social media management software (\$25,000), Workforce software maintenance (\$20,000), and AutoCAD software maintenance (\$18,000).						

101 27000	Fund: Corporate Department: Information Technology	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 8,312,640	\$ 9,820,000	\$ 9,820,000	\$ 9,225,600	\$ 10,316,500	\$ 10,316,500	\$ 10,550,300
601050	Compensation Plan Adjustments	—	—	89,600	15,100	77,900	77,900	77,900
601060	Compensation for Paid Overtime	53,494	261,200	171,600	75,000	50,000	50,000	50,000
601070	Social Security and Medicare Contributions	113,365	143,700	143,700	130,600	146,900	146,900	146,200
601100	Tuition and Training Payments	18,993	36,800	36,800	26,000	44,300	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	9,472,300	10,841,600	10,841,600	10,868,700
612010	Travel	1,505	3,000	2,300	2,100	2,500	2,500	2,500
612030	Meals and Lodging	3,533	3,000	3,500	3,100	3,000	3,000	3,000
612040	Postage, Freight, and Delivery Charges	655	1,500	1,500	600	1,500	1,500	1,500
612050	Compensation for Personally- Owned Automobiles	649	700	1,400	1,300	1,000	1,000	1,000
612210	Communication Services	4,099,929	7,014,000	5,882,300	4,347,300	2,362,000	2,362,000	2,362,000
612330	Rental Charges	186,129	165,500	168,600	168,400	168,400	168,400	168,400
612430	Payments for Professional Services	596,760	1,279,000	1,276,100	734,400	1,193,000	893,000	893,000
612490	Contractual Services, N.O.C.	9,250	10,000	9,500	500	10,000	10,000	10,000
612810	Computer Equipment Maintenance	130,403	503,500	503,500	446,000	553,500	553,500	553,500
612820	Computer Software Maintenance	5,781,804	6,171,100	6,441,100	6,431,100	6,374,400	6,234,400	6,234,400
612840	Communications Equipment Maintenance (Includes Software)	796,785	1,000,700	1,000,700	978,300	843,200	843,200	843,200
200	TOTAL CONTRACTUAL SERVICES	11,607,402	16,152,000	15,290,500	13,113,100	11,512,500	11,072,500	11,072,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	894	10,300	3,300	3,300	3,000	3,000	3,000
623800	Computer Software	78,103	125,800	276,800	245,800	245,500	245,500	245,500
623810	Computer Supplies	487,902	636,400	492,400	481,700	574,600	574,600	574,600
623850	Communications Supplies	115,588	—	—	—	—	—	—
300	TOTAL MATERIALS AND SUPPLIES	682,487	772,500	772,500	730,800	823,100	823,100	823,100
634810	Computer Equipment	161,665	245,000	156,000	156,000	25,000	25,000	25,000
634820	Computer Software	—	—	89,000	79,300	18,000	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
634840	Communications Equipment (Includes Software)	132,623	335,000	335,000	333,800	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	294,288	580,000	580,000	569,100	43,000	43,000	43,000
TOTAL INFORMATION TECHNOLOGY		\$ 21,082,668	\$ 27,766,200	\$ 26,904,700	\$ 23,885,300	\$ 23,220,200	\$ 22,780,200	\$ 22,807,300
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

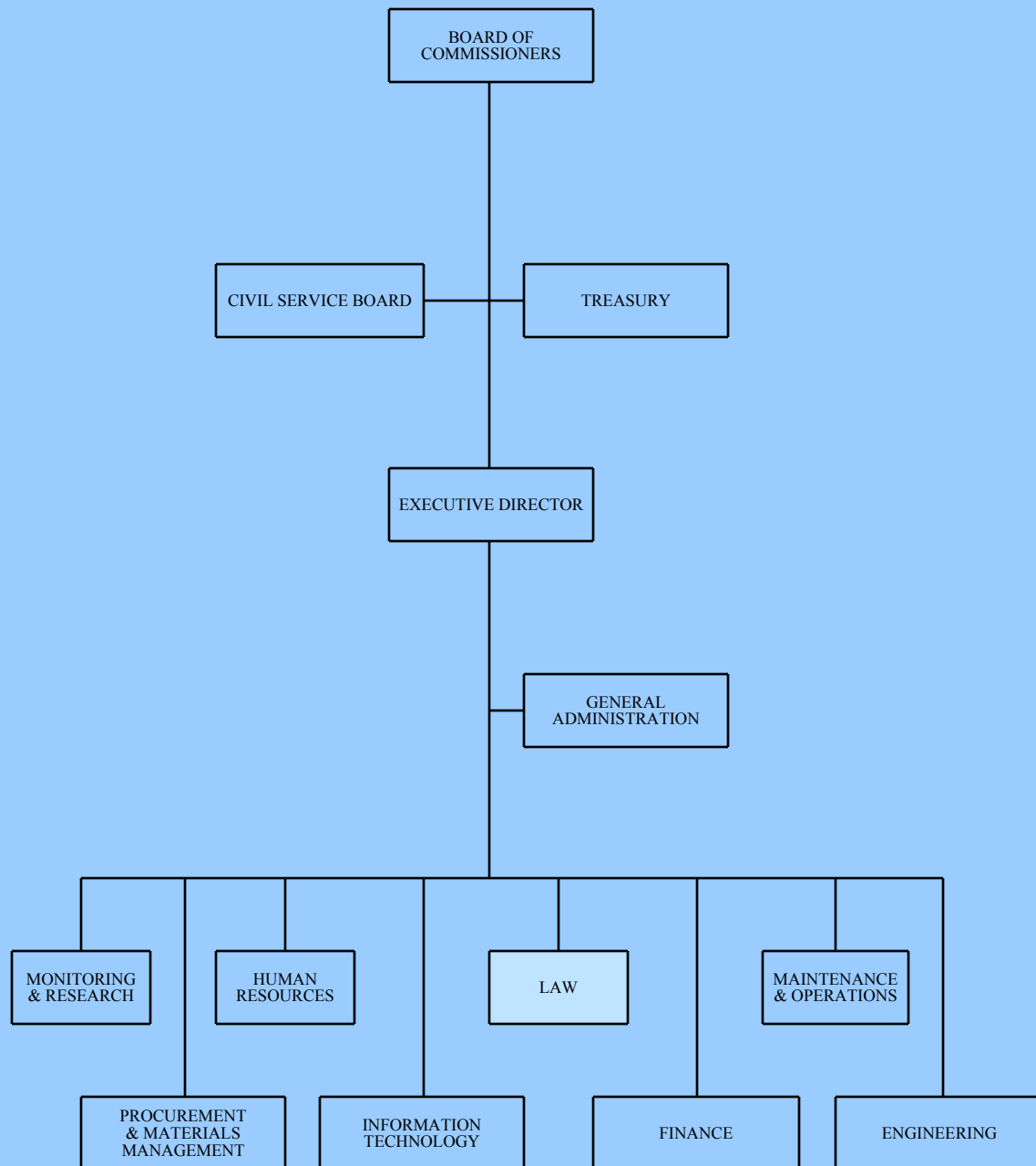
Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
270	Executive Division					
271	Executive Section					
EX17	Director of Information Technology	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 271	Executive Section	2	2	409,714	2	420,982
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	967,639
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	817,583
TOTAL 270	Executive Division	9	14	2,063,473	14	2,206,204
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	809,526
282	Network Management Unit - MOB					
HP18	Senior Systems Administrator	1	1		1	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
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	935,862
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	893,312
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	431,528
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	1,068,348
287	Audio Visual Services Unit - MOB					
HP16	A/V Administrator	2	2		—	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
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	918,721
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	5,057,297
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	383,462
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	
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	

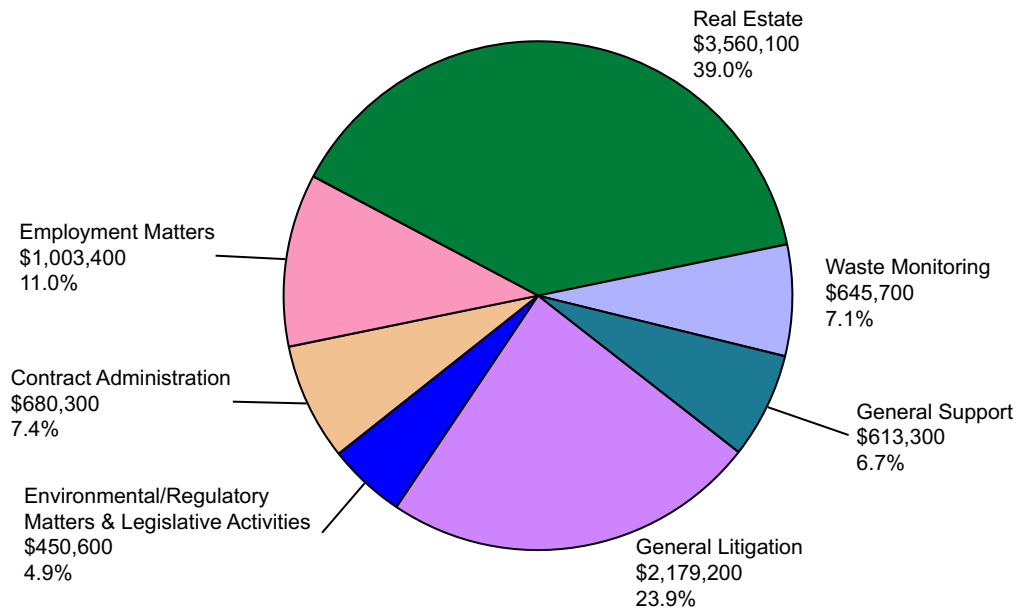
Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP16	Applications Administrator	1	1		1	
HP14	Applications Analyst	—	2		2	
TOTAL 293	ERP Support Unit - MOB	3	7	964,308	7	1,036,766
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	346,118
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	664,431
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	789,083
TOTAL 290	Enterprise Applications Division - MOB	21	22	3,124,960	22	3,219,862
TOTAL	Information Technology	72	73	10,124,129	73	10,483,362
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

NOTE PAGE

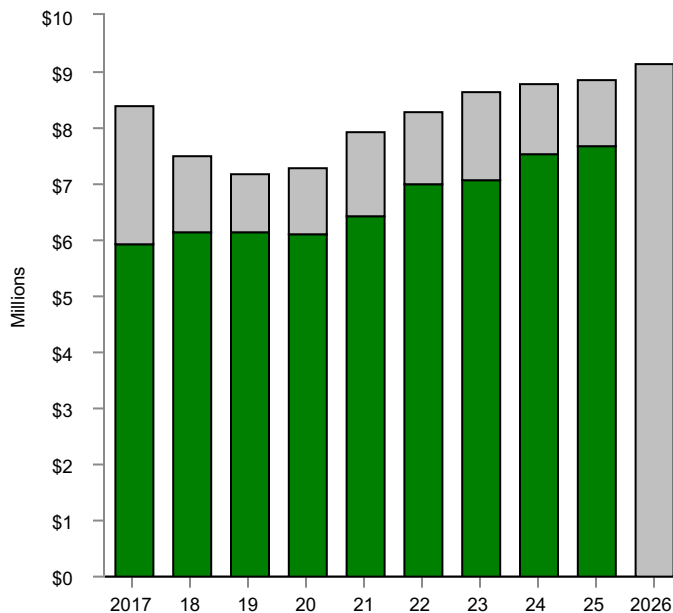


LAW PROGRAMS

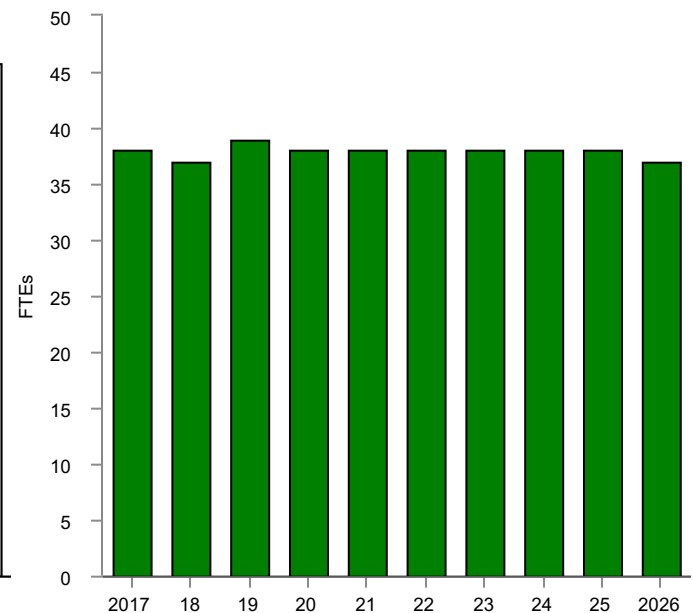
2026	\$9,132,600
2025	\$8,865,000
Increase	\$267,600



APPROPRIATIONS & EXPENDITURES



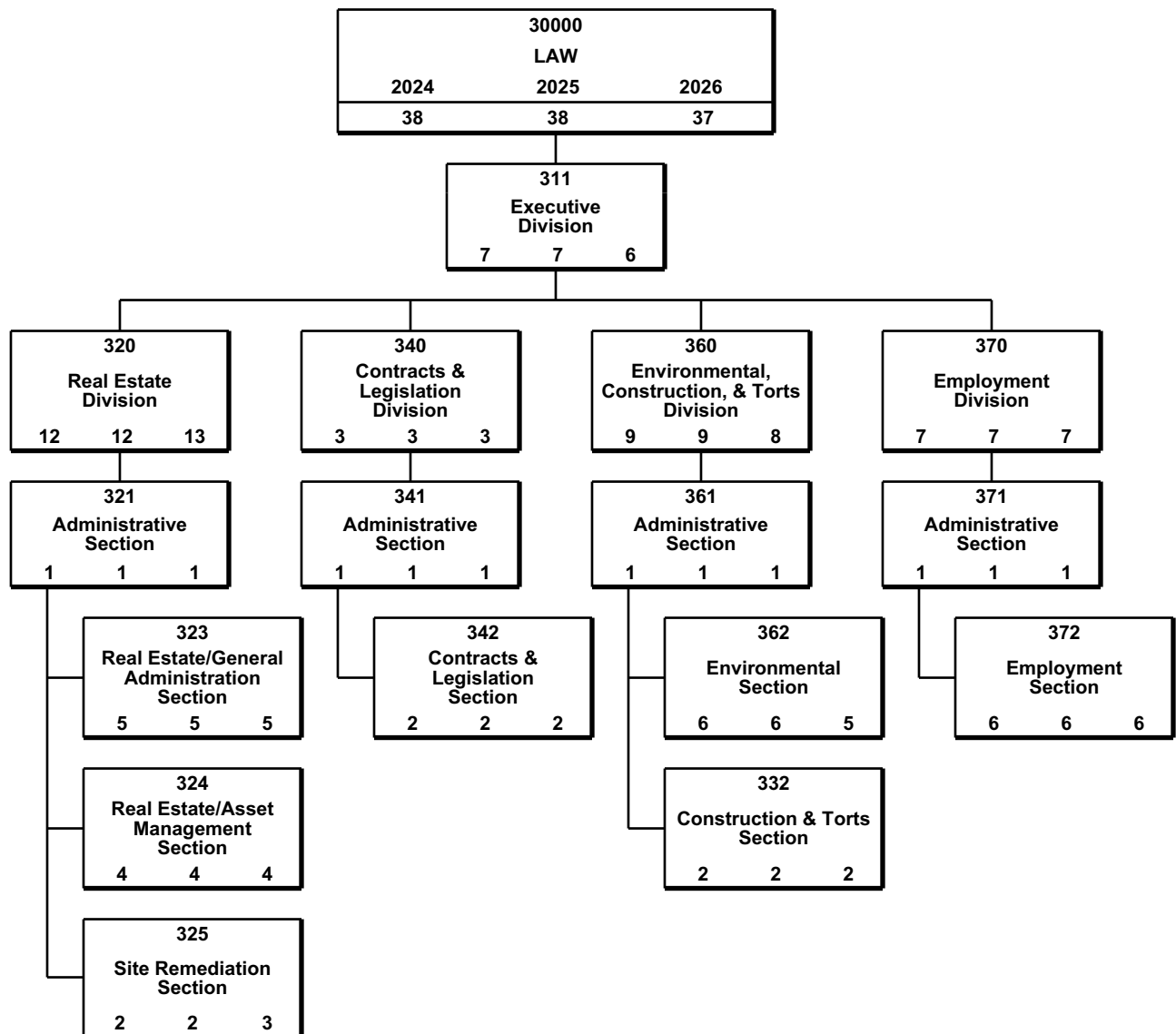
BUDGETED FTE POSITIONS



2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

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

LAW



LAW

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

Departmental Summary

The Law Department's primary responsibilities include:

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

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for the Law Department is \$9,132,600, an increase of \$267,600, or 3.0 percent, from 2025. The staffing level has decreased from 38 to 37 positions. The decrease in position count is due to the drop of one Senior Attorney and one Administrative Specialist, offset by the addition of one Site Remediation Specialist.

2026 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management, maintaining a high level of performance on the core mission of protecting the public health and area waterways.

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

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

Pursue resource recovery opportunities to increase sustainability and recover costs

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

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

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

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

Partner with local communities to significantly increase stormwater management projects

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

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

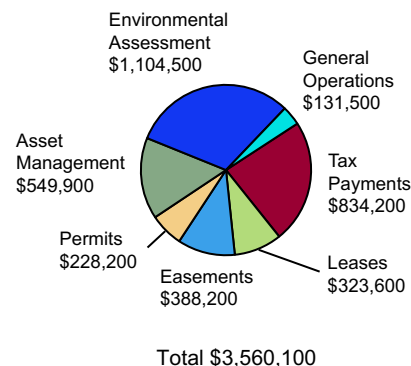
Standardize operations - streamline and automate internal processes

- The Law Department uses technology to ensure reliable and cost effective legal representation for the District. The Law Department uses an electronic Legal Files Document and Case Management System. Using this system, relevant data is shared with the Human Resources Department's Risk Management Information System. This data is essential for analysis and reporting on risk arising from the litigation of claims. The Law Department continues its use of an electronic discovery hosting software solution to meet litigation needs. This solution allows the District to meet its legal obligations by collecting, cataloging, and sharing all documents relevant to any active litigation matters.

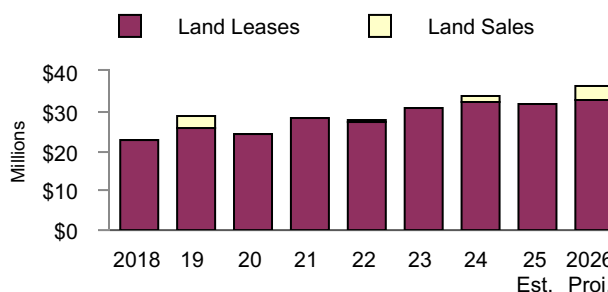
Maintain strong fiscal management, identify and leverage opportunities for cost reduction and cost recovery

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

2026 Real Estate Program Budget



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



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

30000 LAW**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. Provide prosecution, defense, and appellate services in litigation. Provide other direct legal services and counseling, as necessary, to the Board of Commissioners, the Executive Director, and the Officers of the District to further the corporate purposes and protect the interests of the District.		\$ 2,179,200	23.9 %
2. Handle all legal environmental matters and monitor all state legislation and legislative activities.		\$ 450,600	4.9 %
3. Provide legal services regarding employment-related matters such as civil service matters, employment discrimination law, labor relations, and labor arbitration.		\$ 1,003,400	11.0 %
4. Provide for the administration of all vacant and unoccupied District real estate; administer the leasing and disposition or other use of District real estate when not presently needed for its corporate purposes; assist in and administer the acquisition of right-of-way for District construction and capital improvement projects and other corporate uses; administer environmental and remediation activities; supervise real estate tax litigation; provide assistance in developing and processing the real estate agenda for meetings of the Board of Commissioners.		\$ 3,560,100	39.0 %
Through its leasing and easement activities, the Real Estate Division will generate approximately \$32.9 million in income in 2026			
5. Provide legal services to ensure the proper disposal of wastes through the sewer systems in the Chicagoland area; oversee the diversion of water from Lake Michigan for water quality; provide legal representation, counseling, and administrative support in connection with enforcement of the Sewage and Waste Control Ordinance, Watershed Management Ordinance, and User Charge Ordinance of the District; provide legal services for flood mitigation projects contracted with other governments and stormwater-related land and easement activities.		\$ 645,700	7.1 %
6. Review proposed contracts, execute awarded contracts, review bond surety, and insurance matters.		\$ 680,300	7.4 %
7. All costs pertaining to the duties of the Clerk's Office, including Board proceedings, agenda and legislative actions, and executive functions of the departments, as well as process Freedom of Information Act requests for the District and participate in budget preparation and monitoring activities for the department.		\$ 613,300	6.7 %
Totals		\$ 9,132,600	100.0 %

30000 LAW
OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4300	Stormwater Management	\$ 396,520	2026	2 \$ 397,600	\$ (27,300)	(6.4)
			2025	2 \$ 424,900		
4660	Waste Monitoring	\$ 212,686	2026	1 \$ 248,100	\$ 17,000	7.4
			2025	2 \$ 231,100		
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	\$ 556,791	2026	3 \$ 613,300	\$ 31,100	5.3
			2025	3 \$ 582,200		
7350	General Legal Matters	\$ 3,505,791	2026	19 \$ 4,313,500	\$ 12,500	0.3
			2025	19 \$ 4,301,000		
7360	Real Estate Operations	\$ 2,774,773	2026	12 \$ 3,560,100	\$ 234,300	7.0
			2025	12 \$ 3,325,800		
7604	Social Security and Medicare Contributions	\$ 84,863	2026	— \$ —	\$ —	—
			2025	— \$ —		
Totals		\$ 7,531,424	2026	37 \$ 9,132,600	\$ 267,600	3.0 %
			2025	38 \$ 8,865,000		
a) Increase is due to the addition of one Site Remediation Specialist (\$132,400), reallocation of salaries to more accurately reflect current activities (\$108,000), and a higher anticipated cost for real estate taxes (\$52,200), offset by the drop of one Administrative Specialist (\$69,600).						

30000 LAW
PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal
4300	Stormwater Management				
	Provide Legal Representation and Administrative Support for:				
4324	Watershed Management Ordinance Administration	Cost	\$ 58,964	\$ 64,200	\$ 69,000
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	\$ 223,470	\$ 234,600	\$ 216,200
4345	Land and Easements (Stormwater)	Cost	\$ 114,086	\$ 126,100	\$ 112,400
4660	Waste Monitoring				
	Provide Legal Representation and Administrative Support for:				
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Cases	24	18	27
		Cost	\$ 147,752	\$ 161,900	\$ 176,400
		Cost/Case	\$ 6,156.33	\$ 8,994.44	\$ 6,533.33
4666	Sewage and Waste Control Ordinance - Significant Industrial Users Minimum Regulatory Requirement Activities	Cases	3	3	8
		Cost	\$ 64,934	\$ 69,200	\$ 71,700
		Cost/Case	\$ 21,644.67	\$ 23,066.67	\$ 8,962.50
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	Cost	\$ 556,791	\$ 582,200	\$ 613,300
7350	General Legal Matters				
	Provide Prosecution and Defense Services to Protect the Interests of the District:				
7351	Legislative	Cost	\$ 155,268	\$ 160,900	\$ 171,000
7352	Financial Matters	Cost	\$ 135,359	\$ 143,400	\$ 148,300
7353	Environmental and Regulatory Matters	Cost	\$ 282,855	\$ 290,900	\$ 279,600
7354	Contract Administration	Cost	\$ 615,545	\$ 692,200	\$ 680,300
7355	Litigation	Cost	\$ 1,318,080	\$ 1,759,400	\$ 1,810,600

30000 LAW**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
7356	Employment Matters	Cost	\$ 724,692	\$ 1,038,400	\$ 1,003,400	
7359	General Legal Services	Cost	\$ 273,992	\$ 215,800	\$ 220,300	
7360	Real Estate Operations					
	Provide Administration of All District Land:					
7361	Real Estate Leases - Administration of Leases and Granting of Leases	Leases	191	198	194	
		Cost	\$ 287,818	\$ 309,900	\$ 323,600	
		Cost/Lease	\$ 1,506.90	\$ 1,565.15	\$ 1,668.04	
7362	Real Estate Easements - Administration of Easements and Granting of New Easements	Easements	426	426	425	
		Cost	\$ 324,349	\$ 365,800	\$ 388,200	
		Cost/Easement	\$ 761.38	\$ 858.69	\$ 913.41	
7363	Real Estate Permits - Administration of Permits and Granting of New Permits	Permits	54	50	50	
		Cost	\$ 192,661	\$ 215,300	\$ 228,200	
		Cost/Permit	\$ 3,567.80	\$ 4,306.00	\$ 4,564.00	
7367	Real Estate Asset Management - Administer Plan to Increase Revenue by Lease/Sale of Real Estate Holdings	Cost	\$ 396,265	\$ 521,800	\$ 549,900	
7368	Real Estate Environmental Assessment - Administer Activities Related to Environmental Assessment and Remediation of Real Estate Holdings	Cost	\$ 720,801	\$ 941,100	\$ 1,104,500	a)
7369	Other Real Estate Operations, Including Development of Agenda, Providing Information, Tax Litigation, and Support Services to the Board of Commissioners	Cost	\$ 142,226	\$ 189,900	\$ 131,500	b)
	Payment of Real Estate Taxes	Cost	\$ 710,653	\$ 782,000	\$ 834,200	
7604	Social Security and Medicare Contributions	Cost	\$ 84,863	\$ —	\$ —	
	Totals		\$ 7,531,424	\$ 8,865,000	\$ 9,132,600	
a) Increase is due to the addition of one Site Remediation Specialist (\$132,400).						
b) Decrease is due to the drop of one Administrative Specialist (\$69,600), offset by an increase in real estate filing fees (\$6,000).						

101 30000	Fund: Corporate Department: Law	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 6,102,944	\$ 6,454,800	\$ 6,454,800	\$ 6,377,000	\$ 6,633,400	\$ 6,633,400	\$ 6,809,700
601050	Compensation Plan Adjustments	—	—	50,000	1,000	50,000	50,000	50,000
601060	Compensation for Paid Overtime	2,547	105,200	55,200	1,000	1,000	1,000	1,000
601070	Social Security and Medicare Contributions	84,863	94,800	94,800	89,300	96,100	96,100	96,100
601100	Tuition and Training Payments	11,564	17,200	17,200	17,200	33,500	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	6,485,500	6,946,600	6,946,600	6,990,300
612010	Travel	493	5,700	5,700	5,000	6,200	6,200	6,200
612030	Meals and Lodging	10,652	12,800	12,800	12,000	13,300	13,300	13,300
612040	Postage, Freight, and Delivery Charges	435	1,300	1,300	1,200	1,300	1,300	1,300
612050	Compensation for Personally-Owned Automobiles	3,505	5,100	5,100	4,000	5,100	5,100	5,100
612090	Reprographic Services	1,204	7,000	7,000	200	7,000	7,000	7,000
612250	Court Reporting Services	15,977	37,000	37,000	13,000	37,000	37,000	37,000
612410	Governmental Service Charges	—	500	500	500	500	500	500
612430	Payments for Professional Services	441,435	1,151,400	1,151,400	322,200	1,037,300	1,037,300	1,037,300
612490	Contractual Services, N.O.C.	72,626	92,400	92,400	78,600	102,600	102,600	102,600
612520	Waste Material Disposal Charges	55,743	78,000	78,000	44,000	78,000	78,000	78,000
200	TOTAL CONTRACTUAL SERVICES	602,070	1,391,200	1,391,200	480,700	1,288,300	1,288,300	1,288,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	5,186	6,600	6,600	5,000	6,600	6,600	6,600
623720	Books, Maps, and Charts	11,582	13,000	13,000	11,000	13,000	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	16,000	19,800	19,800	19,800
667130	Taxes on Real Estate	710,653	782,000	782,000	690,800	834,200	834,200	834,200
700	TOTAL FIXED AND OTHER CHARGES	710,653	782,000	782,000	690,800	834,200	834,200	834,200
TOTAL LAW		\$ 7,531,424	\$ 8,865,000	\$ 8,865,000	\$ 7,673,000	\$ 9,088,900	\$ 9,088,900	\$ 9,132,600

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

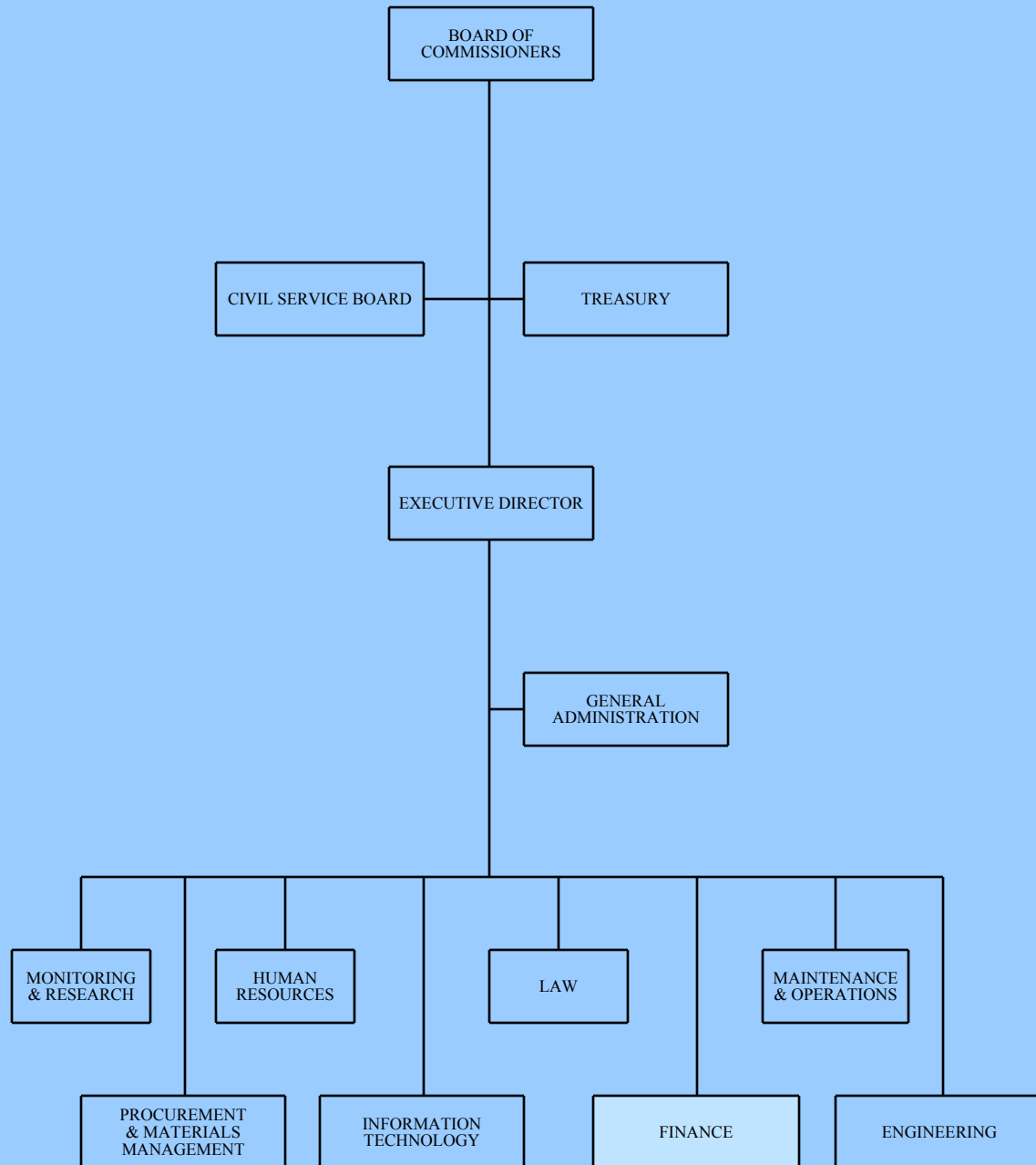
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

Additionally, Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
311	Executive Office					
EX12	General Counsel	1	1		1	
HP23	Deputy General Counsel	1	1		1	
HP22	Head Assistant Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP13	Legal Assistant	1	1		1	
HP13	Senior Administrative Specialist	1	—		—	
HP11	Administrative Specialist	—	1		—	
TOTAL 311	Executive Office	7	7	1,338,788	6	1,316,891
320	Real Estate Division					
321	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 321	Administrative Section	1	1	246,599	1	265,171
323	Real Estate / General Administration Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		2	
HP15	Senior Legal Assistant	1	1		1	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 323	Real Estate / General Administration Section	5	5	752,336	5	796,500
324	Real Estate / Asset Management Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
HP13	Senior Administrative Specialist	2	2		2	
TOTAL 324	Real Estate / Asset Management Section	4	4	517,169	4	566,197
325	Site Remediation Section					
HP20	Engineer of Site Remediation	1	1		1	
HP17	Site Remediation Specialist	1	1		2	
TOTAL 325	Site Remediation Section	2	2	407,355	3	551,582
TOTAL 320	Real Estate Division	12	12	1,923,460	13	2,179,450

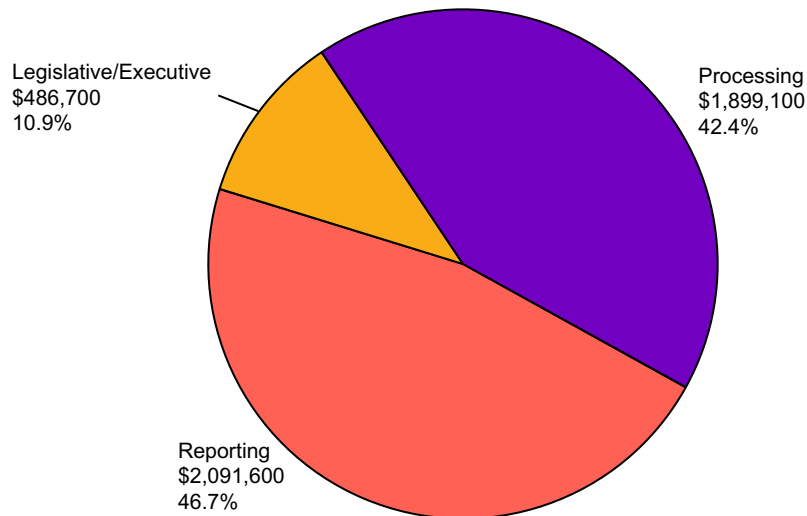
Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
340	Contracts & Legislation Division					
341	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 341	Administrative Section	1	1	281,023	1	288,751
342	Contracts & Legislation Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
TOTAL 342	Contracts & Legislation Section	2	2	396,054	2	406,946
TOTAL 340	Contracts & Legislation Division	3	3	677,078	3	695,697
360	Environmental, Construction, & Torts Division					
361	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 361	Administrative Section	1	1	258,074	1	265,171
362	Environmental Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		1	
HP15	Senior Legal Assistant	1	1		1	
HP13	Legal Assistant	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 362	Environmental Section	6	6	779,443	5	672,318
332	Construction & Torts Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
TOTAL 332	Construction & Torts Section	2	2	331,123	2	358,041
TOTAL 360	Environmental, Construction, & Torts Division	9	9	1,368,640	8	1,295,530
370	Employment Division					
371	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 371	Administrative Section	1	1	281,023	1	288,751
372	Employment Section					
HP20	Principal Attorney	2	2		2	
HP18	Senior Attorney	3	3		3	

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
TOTAL 372	Employment Section	6	6	966,190	6	1,019,276
TOTAL 370	Employment Division	7	7	1,247,214	7	1,308,027
TOTAL	Law	38	38	6,555,180	37	6,795,594
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.						

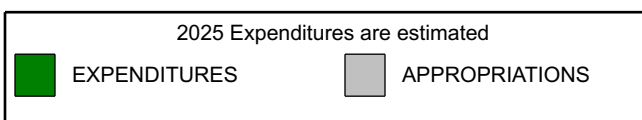
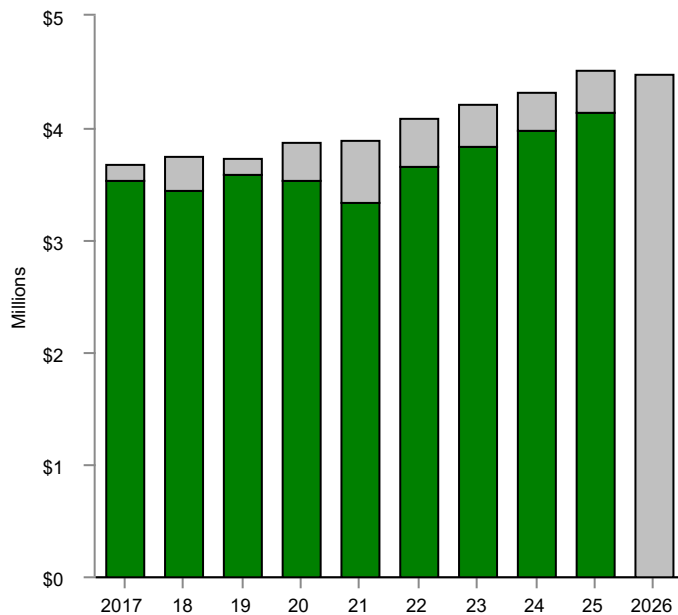


FINANCE PROGRAMS

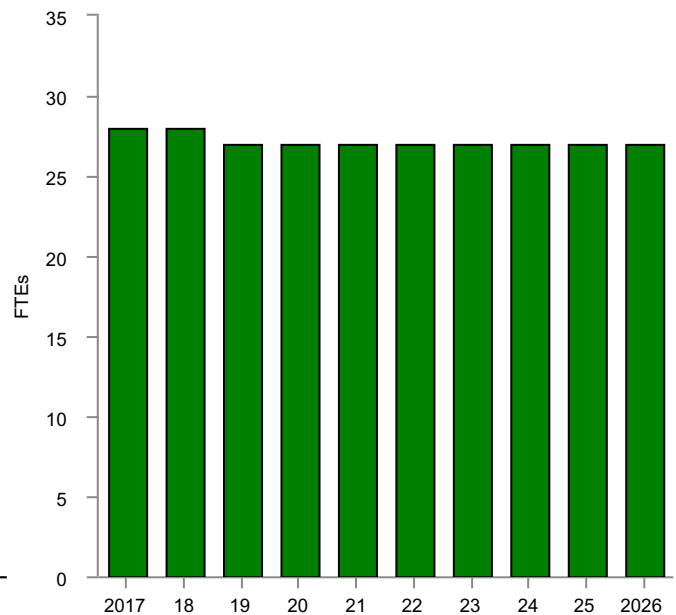
2026	\$4,477,400
2025	\$4,526,100
Decrease	(\$48,700)



APPROPRIATIONS & EXPENDITURES

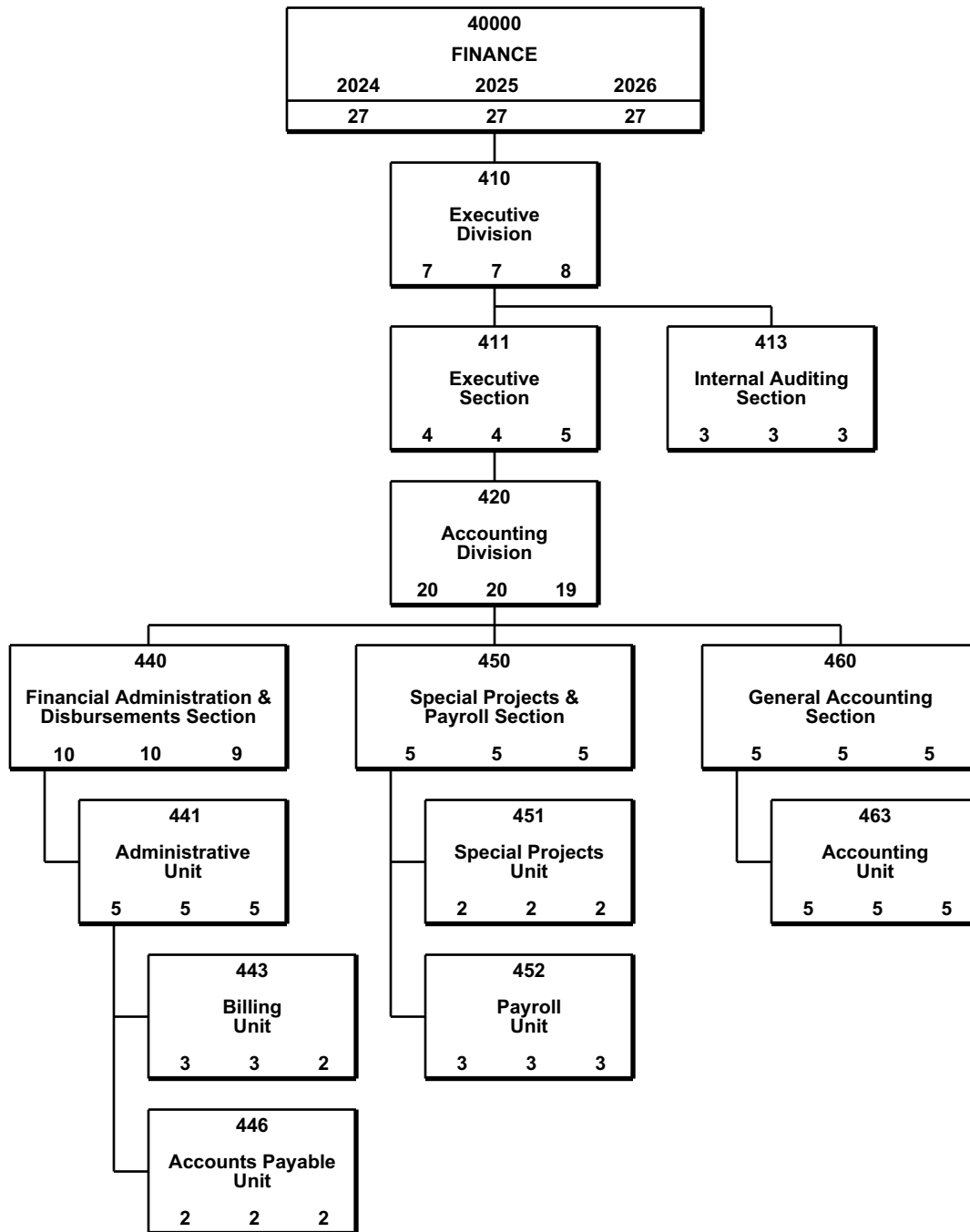


BUDGETED FTE POSITIONS



2019 - The decrease is due to the automation of manual processes.

FINANCE



FINANCE

The mission of the Finance Department is to provide leadership in developing cost-saving strategies for transaction processing, optimize operations, provide reliable financial reports, and ensure compliance with applicable statutes, regulations, professional standards, and policies for the benefit of Metropolitan Water Reclamation District stakeholders.

Departmental Summary

The Finance Department's primary responsibilities include:

- Auditing and reporting the District's financial information and auditing of operational performance, compliance, and internal controls;
- Processing the District's financial transactions including vendor payments, payroll, billing, and collection activities;
- Creating the Board of Commissioner's agenda and minutes as well as maintaining official records of the Board's legislative actions.

Central to the Finance Department's activities is the financial reporting function that includes a good framework of internal controls which mitigates system fraud and enables diverse users to readily assess the District's financial position and rely on results of its operations. Excellent bond ratings, external auditors' unmodified opinions, and Certificates of Achievement for Excellence in Financial Reporting demonstrate the effectiveness of the District's fiscal management and financial reporting excellence.

Summary of 2025 Major Accomplishments

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

2026 Appropriation and Position Summary

The 2026 appropriation for the Finance Department is \$4,477,400, a decrease of \$48,700, or 1.1 percent, from 2025. The staffing level remains unchanged at 27 positions.

2026 Budget Highlights

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

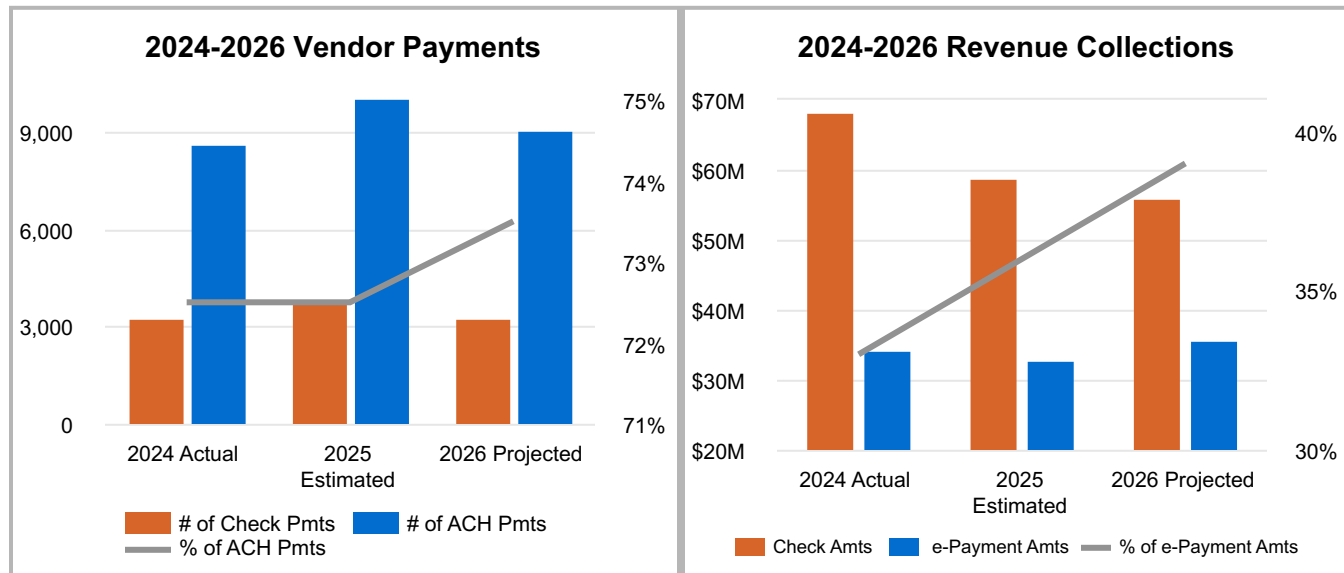
Foster a culture that recognizes the value of every employee and provide a workplace environment that meets evolving industry trends

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

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

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

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



40000 FINANCE**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Provide for the processing of all District expenditures, which consist of vendor payments, employee wages, expenses, and fringe benefits. Vendor payments are made in compliance with the Prompt Payment Act. Provide for the accounting, billing, and collection of all revenue such as user charge, State Revolving Fund, real estate, and other miscellaneous billings.	\$ 1,899,100	42.4 %
2.	Provide for the external audit, general accounting, and reporting of financial information (financial statement preparation, fixed assets, cost accounting analysis, general ledger maintenance, and bank account reconciliation). Provide for the independent appraisal and analysis of departmental internal activities approved for internal audit by the Audit Committee.	\$ 2,091,600	46.7 %
3.	Provide for the preparation of Board meeting agendas and minutes reports and for the documentation, retention, and retrieval of all official records of the Board of Commissioners.	\$ 486,700	10.9 %
Totals		\$ 4,477,400	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4663	User Charge Ordinance - Large Commercial/Industrial Users	\$ 307,461	2026 3	\$ 336,200	\$ (34,300)	(9.3)
			2025 3	\$ 370,500		
7394	Transaction Processing	\$ 1,328,798	2026 11	\$ 1,562,900	\$ 185,900	13.5
			2025 11	\$ 1,377,000		
7396	Reporting	\$ 1,956,365	2026 10	\$ 2,091,600	\$ (1,900)	(0.1)
			2025 10	\$ 2,093,500		
7398	Legislative/Executive	\$ 347,311	2026 3	\$ 486,700	\$ (198,400)	(29.0)
			2025 3	\$ 685,100		
7604	Social Security and Medicare Contributions	\$ 47,580	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Totals		\$ 3,987,515	2026 27	\$ 4,477,400	\$ (48,700)	(1.1)%
			2025 27	\$ 4,526,100		
a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$102,400).						
b) Decrease is due to not incurring new agenda management solution implementation that was an one-time cost (\$198,200).						

40000 FINANCE
PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4660	Waste Monitoring					
4663	User Charge Ordinance - Large Commercial/Industrial Users	Cost	\$ 307,461	\$ 370,500	\$ 336,200	
7390	Accounting and Auditing					
7394	Transaction Processing	Transactions	79,997	79,500	80,143	
		Cost	\$ 1,328,798	\$ 1,377,000	\$ 1,562,900	a)
		Cost/Transaction	\$ 16.61	\$ 17.32	\$ 19.50	
7396	Reporting	Cost	\$ 1,956,365	\$ 2,093,500	\$ 2,091,600	
7398	Legislative/Executive	Cost	\$ 347,311	\$ 685,100	\$ 486,700	b)
7604	Social Security and Medicare Contributions	Cost	\$ 47,580	\$ —	\$ —	
	Totals		\$ 3,987,515	\$ 4,526,100	\$ 4,477,400	
a) Increase is due to reallocation of salaries to more accurately reflect current activities (\$102,400). b) Decrease is due to not incurring new agenda management solution implementation that was an one-time cost (\$198,200).						

101 40000	Fund: Corporate Department: Finance	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 3,419,501	\$ 3,752,200	\$ 3,752,200	\$ 3,586,400	\$ 3,815,000	\$ 3,815,000	\$ 3,924,400
601050	Compensation Plan Adjustments	—	—	2,000	700	15,000	15,000	15,000
601060	Compensation for Paid Overtime	7,674	33,100	15,600	3,000	5,000	5,000	5,000
601070	Social Security and Medicare Contributions	47,580	54,600	54,600	50,800	55,200	55,200	55,500
601100	Tuition and Training Payments	24,793	30,000	45,500	45,500	30,000	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	3,686,400	3,996,600	3,996,600	4,029,900
612010	Travel	3,492	6,500	6,500	3,100	6,500	6,500	6,500
612030	Meals and Lodging	11,202	15,500	15,500	6,100	14,000	14,000	14,000
612040	Postage, Freight, and Delivery Charges	92	500	500	100	500	500	500
612050	Compensation for Personally-Owned Automobiles	345	400	400	200	500	500	500
612090	Reprographic Services	2,460	2,500	2,800	2,800	3,000	3,000	3,000
612250	Court Reporting Services	31,464	53,000	53,000	32,000	53,000	53,000	53,000
612340	Discount Lost	4,616	3,000	4,500	4,500	5,000	5,000	5,000
612430	Payments for Professional Services	419,812	558,800	557,000	391,700	329,700	329,700	329,700
612490	Contractual Services, N.O.C.	760	2,500	2,500	800	2,500	2,500	2,500
612800	Repairs to Office Furniture and Equipment	5,513	500	500	—	6,400	6,400	6,400
200	TOTAL CONTRACTUAL SERVICES	479,756	643,200	643,200	441,300	421,100	421,100	421,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,641	12,000	12,000	6,100	25,400	25,400	25,400
623720	Books, Maps, and Charts	479	500	500	—	500	500	500
623990	Materials and Supplies, N.O.C.	90	500	500	200	500	500	500
300	TOTAL MATERIALS AND SUPPLIES	8,210	13,000	13,000	6,300	26,400	26,400	26,400
TOTAL FINANCE		\$ 3,987,515	\$ 4,526,100	\$ 4,526,100	\$ 4,134,000	\$ 4,444,100	\$ 4,444,100	\$ 4,477,400

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

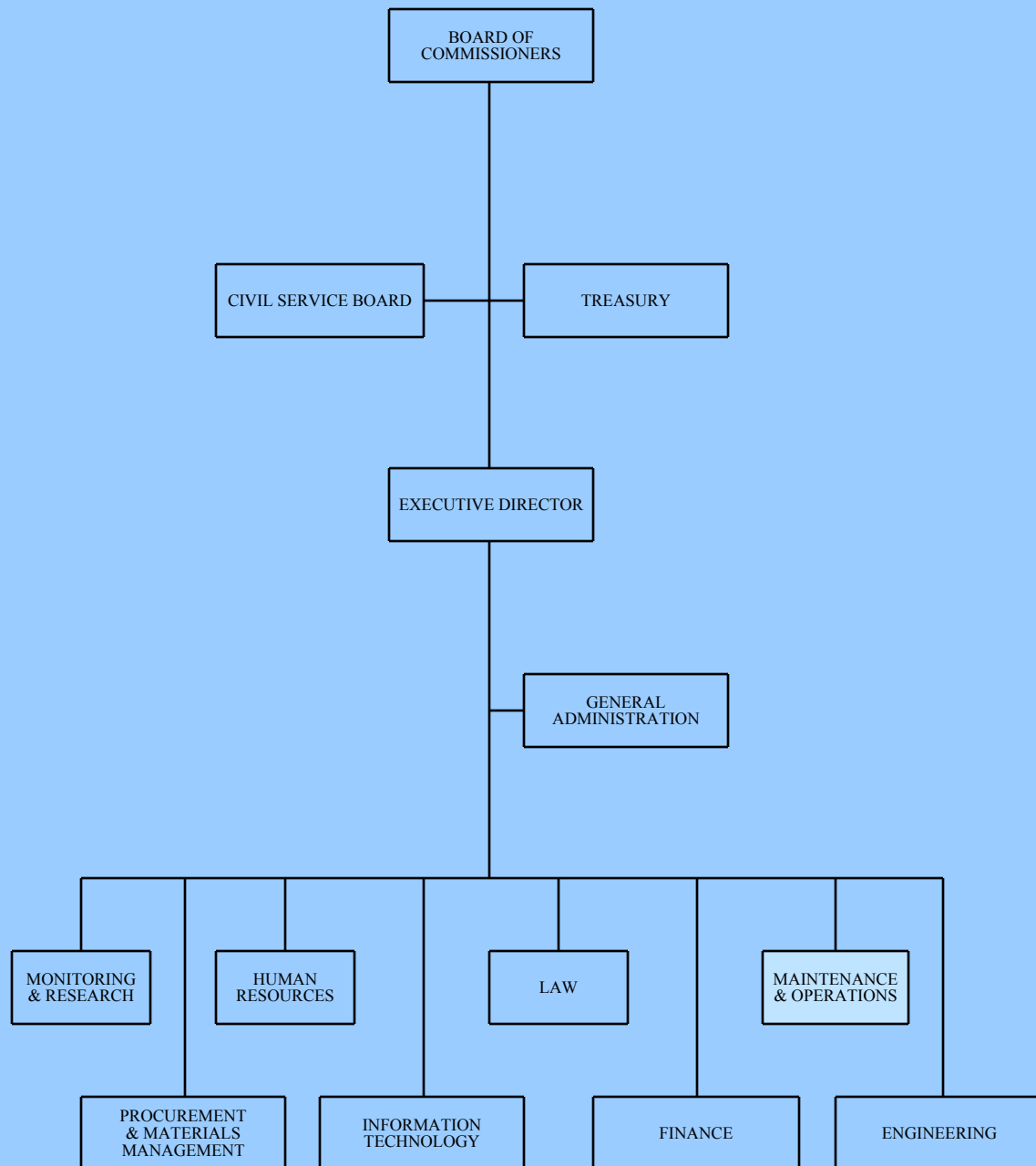
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

Additionally, Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
410	Executive Division					
411	Executive Section					
EX13	Clerk/Director of Finance	1	1		1	
HP21	Comptroller	1	1		1	
HP16	Assistant Clerk	1	1		1	
HP14	Budget & Management Analyst	—	—		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 411	Executive Section	4	4	750,507	5	901,795
413	Internal Auditing Section					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	2	1		1	
HP16	Financial Analyst	—	1		1	
TOTAL 413	Internal Auditing Section	3	3	489,778	3	509,859
TOTAL 410	Executive Division	7	7	1,240,285	8	1,411,655
420	Accounting Division					
440	Financial Administration & Disbursements Section					
441	Administrative Unit					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	4	4		4	
TOTAL 441	Administrative Unit	5	5	685,197	5	731,326
443	Billing Unit					
HP12	Accounting Associate	3	3		2	
TOTAL 443	Billing Unit	3	3	238,562	2	153,661
446	Accounts Payable Unit					
HP12	Accounting Associate	2	2		2	
TOTAL 446	Accounts Payable Unit	2	2	173,283	2	168,292
TOTAL 440	Financial Administration & Disbursements Section	10	10	1,097,042	9	1,053,279
450	Special Projects & Payroll Section					
451	Special Projects Unit					
HP18	Accounting Manager	1	1		1	

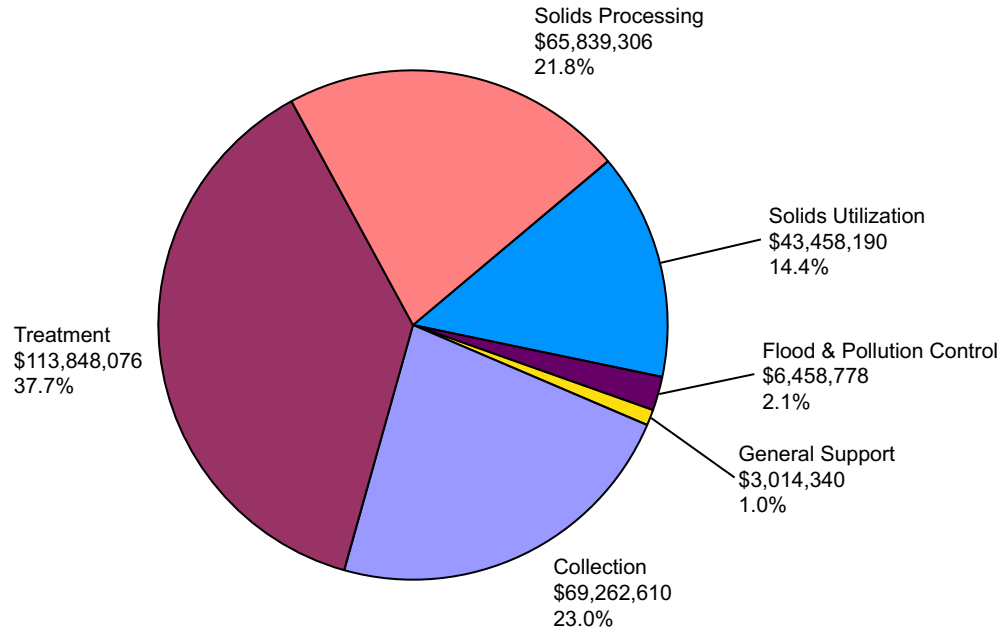
Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP16	Financial Analyst	—	—		1	
HP14	Budget & Management Analyst	1	1		—	
TOTAL 451	Special Projects Unit	2	2	308,385	2	339,505
452	Payroll Unit					
HP16	Financial Analyst	2	2		1	
HP12	Accounting Associate	1	1		2	
TOTAL 452	Payroll Unit	3	3	385,001	3	345,613
TOTAL 450	Special Projects & Payroll Section	5	5	693,386	5	685,118
460	General Accounting Section					
463	Accounting Unit					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	1	1		1	
HP16	Financial Analyst	1	1		1	
HP13	Accounting Clerk III #2 (Accounting Associate) (New Grade HP12)	1	1		1	
HP12	Accounting Associate	1	1		1	
TOTAL 463	Accounting Unit	5	5	721,455	5	747,908
TOTAL 460	General Accounting Section	5	5	721,455	5	747,908
TOTAL 420	Accounting Division	20	20	2,511,882	19	2,486,305
TOTAL	Finance	27	27	3,752,167	27	3,897,960
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

NOTE PAGE

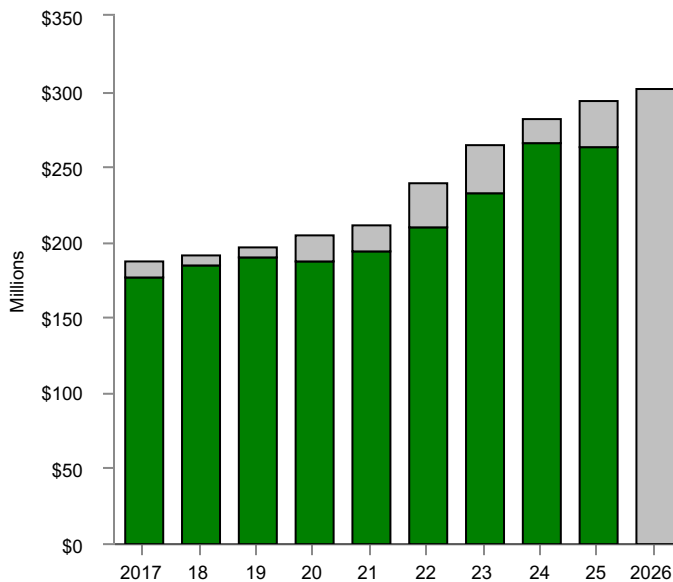


MAINTENANCE & OPERATIONS - ALL DIVISIONS PROGRAMS

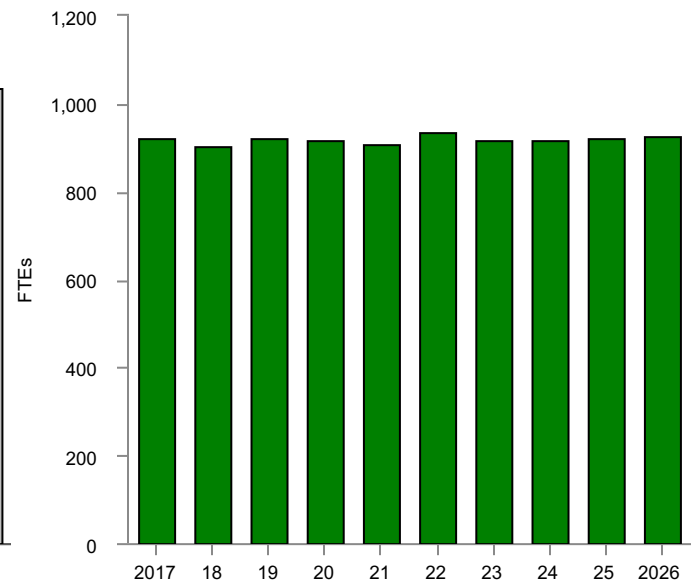
2026	\$301,881,300
2025	\$294,698,600
Increase	\$7,182,700



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

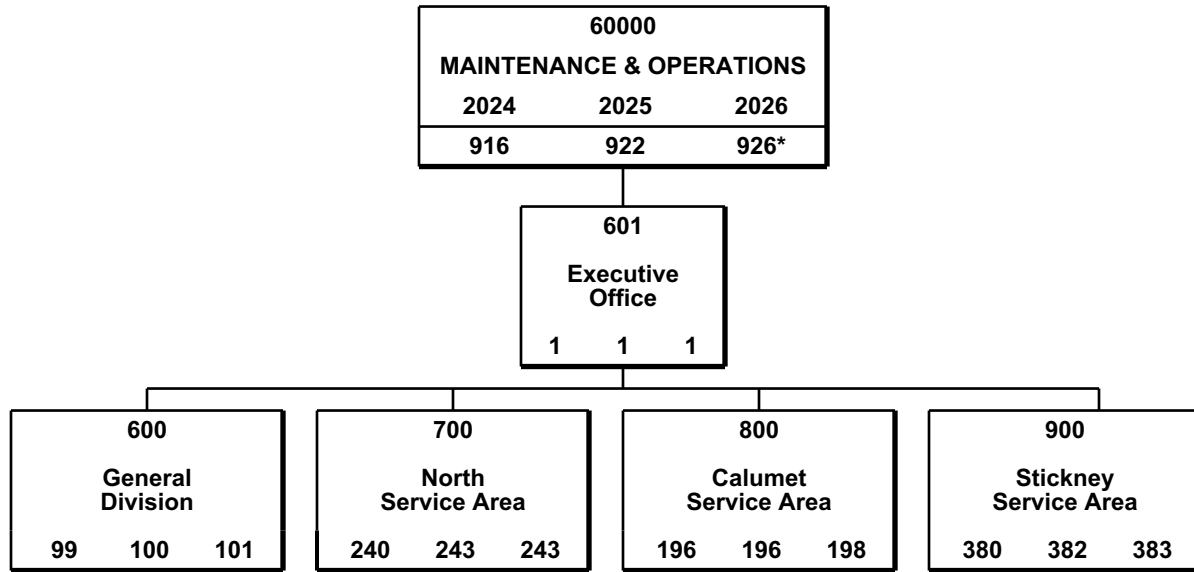


2025 Expenditures are estimated	
 EXPENDITURES	 APPROPRIATIONS

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

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

MAINTENANCE & OPERATIONS - ALL DIVISIONS



- * The 2026 position total for the Maintenance & Operations Department is 926. There are an additional 28 positions funded by the Stormwater Management Fund, while the operations remain in the Maintenance & Operations Department.

MAINTENANCE & OPERATIONS

The mission of the Maintenance & Operations Department (M&O) is to maintain and operate the District's facilities at an optimal level and to protect our environment by collecting and treating wastewater, minimizing flooding, maintaining our waterways, and producing and beneficially reusing high quality biosolids in the most economical and environmentally sustainable manner.

Departmental Summary

M&O consists of four divisions. Three of the divisions, referred to as the Calumet Service Area, the North Service Area, and the Stickney Service Area, collectively maintain and operate the collection systems and treatment plants within the District's 882.1 square mile service area, serving a population of 5.19 million people. The Calumet and Stickney Service Areas are also responsible for the nine solids management areas. The fourth division, referred to as the General Division, maintains and operates the Lockport Powerhouse, Chicago Area Waterways, and the collection systems. The department's primary responsibilities include:

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

Summary of 2025 Major Accomplishments

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

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

2026 Appropriation and Position Summary

The 2026 appropriation for the M&O Corporate Fund is \$301,881,300, an increase of \$7,182,700, or 2.4 percent, from 2025. The Corporate Fund staffing level has increased from 922 to 926 positions. The net increase is due to the addition of one Associate Civil Engineer, one Associate Electrical Engineer, two Associate Mechanical Engineers, one Associate Process Control Engineer, one Electrical Mechanic, one Senior Mechanical Engineer, and one Treatment Plant Operator I; partially offset by the drop of one Administrative Clerk, one Assistant Civil Engineer, one Laborer Foreman, and one Senior Electrical Engineer. An additional 28 positions are funded in the Stormwater Management Fund. The total 2026 position count is 954, compared to the total 2025 position count of 950.

2026 Budget Highlights

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

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

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

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

- Apply asset management best practices by focusing on proper maintenance, monitoring, and potential enhancements to avoid operational disruptions and decline. In 2026, funding is provided for the following preventative and predictive

maintenance projects: rehabilitate raw sewage pump rotating assemblies, recondition process blower motors, clean, and calibrate power distribution equipment, tune and maintain boilers, inspect and service elevators and fire detection systems, maintain railroad cars used to transport biosolids from the Stickney WRP to solids management areas; and apply protective coatings to vital assets and equipment;

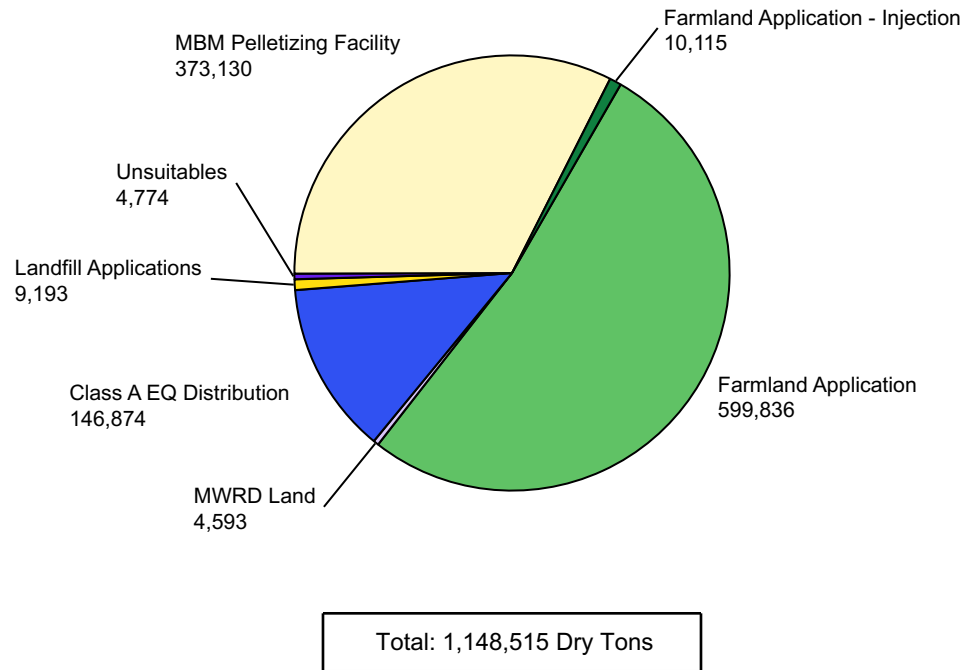
- Depend on the skills of the in-house trades to complete the site preparation for the biological phosphorus removal process in Battery D at the O'Brien WRP. The work entails the installation of electrical infrastructure to assist with the monitoring and control of the new process.

Prioritize resource recovery and reuse

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

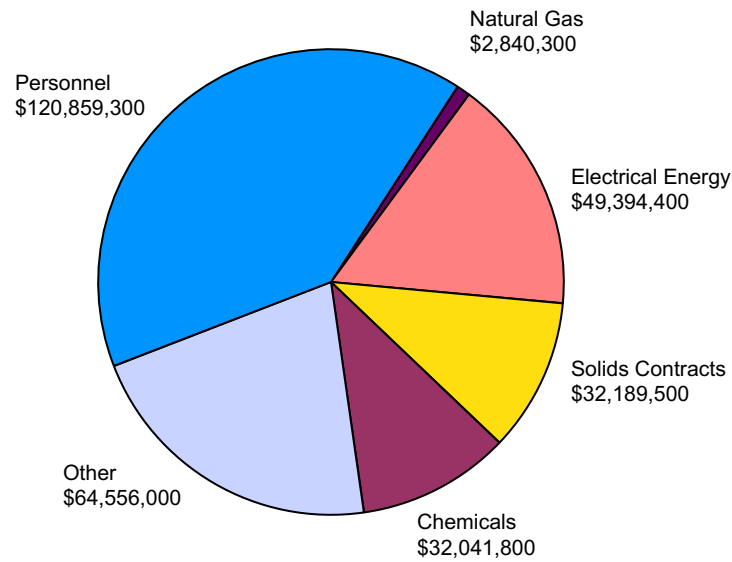
Resource Management includes pursuing opportunities to recover and reuse resources. One of the District's primary resources is biosolids, which are produced for reuse as a safe and environmentally friendly alternative to commercial fertilizer. The following chart illustrates how biosolids have been beneficially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

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



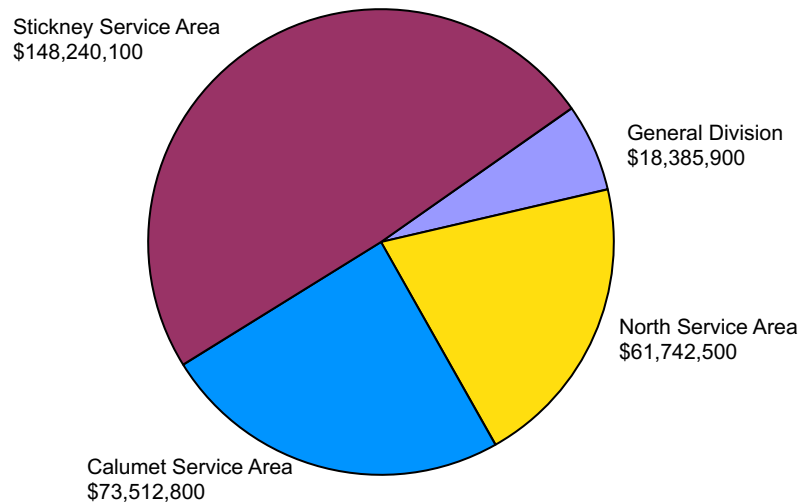
The two charts on this page, appropriations by major line item in 2026 and appropriations by service area in 2026, illustrate how and where the department's budget is allocated to achieve effective Resource Management.

2026 Appropriations by Major Line Item



M&O Budget = \$301,881,300

2026 Appropriations by Service Area



M&O Budget = \$301,881,300

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

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

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

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

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

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

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiatives described below reflect the District's dedication to making choices and decisions that strengthen the District's operational position, resulting in reliable, equitable, and cost-effective services.

Streamline, automate, and improve internal processes

- Replace the raw sewage pump at the Lemont WRP with a chopper pump designed for the harsh environment of a WRP. Its durability will help to reduce downtime, maintain flow, and optimize operations;
- Strengthen the security and resilience of the District's Industrial Automation and Control System (IACS) through a dedicated cybersecurity patch management project at the Calumet WRP;
- Issue a request for proposal for a new computerized maintenance management system. The maintenance software is an indispensable tool in the WRPs, used to record and prioritize work orders, schedule and track preventive maintenance activities, and manage parts and supplies inventories;
- Retain professional services to develop and deploy a technology platform using near real-time controls and advanced analytics to optimize aeration and biological phosphorus removal at the O'Brien WRP. The visualization interface component of the platform will be designed with input from the District and provide recommendations, decision support, and setpoints for treatment plant operators to achieve process optimization;
- Continue to maintain and upgrade the department's distributed control systems, which are vital to running a modern WRP. A distributed control system is an automated control system that is distributed throughout the WRP to provide commands to process equipment. Technology is a cornerstone of effective Resource Management and is essential to meeting environmental regulations and enhancing system quality and efficiency.

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

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

- Work towards achieving net energy neutrality using various strategies such as implementing efficiencies to reduce energy consumption and increasing the use of renewable energy, including the biogas that is produced in-house during the wastewater treatment process.

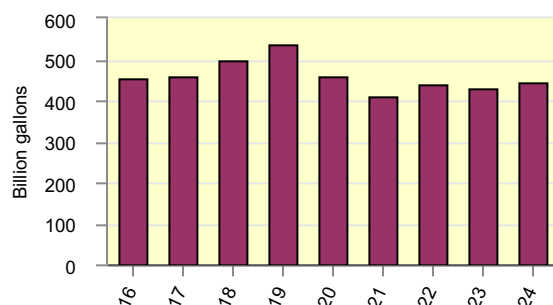
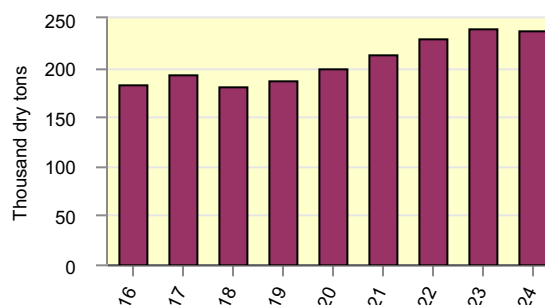
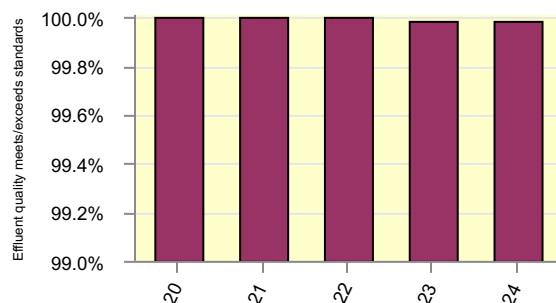
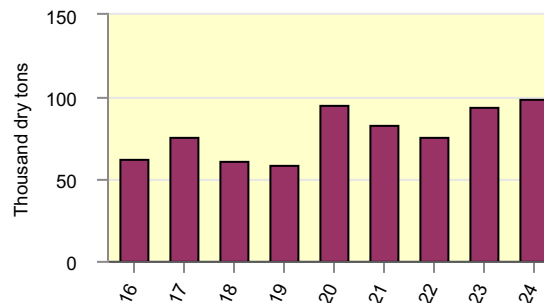
Consider environmental costs and benefits when procuring equipment and services

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

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

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION & TREATMENT: The M&O Department will collect and treat approximately 446.4 billion gallons of wastewater through its seven treatment facilities and through a contract agreement with the Fox River Water Reclamation District.		\$ 183,110,686	60.7 %
2. SOLIDS PROCESSING: The M&O Department will remove and process approximately 240,002 dry tons of solids through various systems, including heated digestion, centrifuging, concentration, and aging low solids sludge and centrifuge cake in lagoons.		\$ 65,839,306	21.8 %
3. SOLIDS UTILIZATION: The M&O Department will beneficially utilize approximately 120,000 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.		\$ 43,458,190	14.4 %
4. FLOOD & POLLUTION CONTROL: The M&O Department, in cooperation with local communities, will strive to minimize local area flooding and pollution of Lake Michigan through continuous control of the water levels in 76.1 miles of canals and 532 miles of small streams and rivers, and through the operation of 37 detention reservoirs, of which 34 are dedicated solely to stormwater retention. It will also work to maintain the quality of the waterways system and associated District properties through the activities of the debris boats and the channel maintenance crews.		\$ 6,458,778	2.1 %
5. GENERAL SUPPORT: The M&O Department provides technical and administrative support for other departments indirectly related to the operational activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization.		\$ 3,014,340	1.0 %
Departmental Totals		\$ 301,881,300	100.0 %

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

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

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 68,348,634	2026 269	\$ 69,262,610	\$ (2,455,009)	(3.4)
			2025 270	\$ 71,717,619		
1100	Surface Interceptor Systems	\$ 5,256,120	2026 30	\$ 5,721,400	\$ 370,455	6.9
			2025 30	\$ 5,350,945		
1200	Tunnel and Reservoir System	\$ 15,739,171	2026 46	\$ 15,349,900	\$ (966,054)	(5.9)
			2025 45	\$ 16,315,954		
1300	Pumping Station Facilities	\$ 26,404,121	2026 90	\$ 27,638,700	\$ (157,638)	(0.6)
			2025 93	\$ 27,796,338		
1900	Collection - Indirect Costs	\$ 20,949,222	2026 103	\$ 20,552,610	\$ (1,701,771)	(7.6)
			2025 102	\$ 22,254,381		
2000	Treatment	\$ 95,277,261	2026 376	\$ 113,848,076	\$10,388,954	10.0
			2025 372	\$ 103,459,122		
2000	Pre-Treatment	\$ 4,486,597	2026 30	\$ 5,196,700	\$ 288,631	5.9
			2025 30	\$ 4,908,069		
2100	Primary Treatment	\$ 3,470,903	2026 32	\$ 3,749,900	\$ 3,648	0.1
			2025 31	\$ 3,746,252		
2200	Secondary Treatment	\$ 40,379,960	2026 98	\$ 42,787,500	\$ 548,762	1.3
			2025 98	\$ 42,238,738		
2300	Tertiary Treatment	\$ 4,465,177	2026 18	\$ 5,826,800	\$ (192,874)	(3.2)
			2025 18	\$ 6,019,674		
2900	Treatment - Indirect Costs	\$ 42,474,624	2026 198	\$ 56,287,176	\$ 9,740,787	20.9
			2025 195	\$ 46,546,389		
3000	Solids Processing	\$ 56,171,156	2026 206	\$ 65,839,306	\$ (1,865,322)	(2.8)
			2025 205	\$ 67,704,628		
3100	Thickening	\$ 9,026,542	2026 39	\$ 9,052,200	\$ (199,275)	(2.2)
			2025 38	\$ 9,251,475		
3200	Stabilization	\$ 8,753,239	2026 49	\$ 8,712,700	\$ 871,018	11.1
			2025 50	\$ 7,841,682		
3300	Dewatering	\$ 23,525,309	2026 50	\$ 31,046,700	\$ (3,688,710)	(10.6)
			2025 50	\$ 34,735,410		
3900	Solids Processing - Indirect Costs	\$ 14,866,066	2026 68	\$ 17,027,706	\$ 1,151,645	7.3
			2025 67	\$ 15,876,061		

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

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4000	Flood & Pollution Control	\$ 5,841,904	2026 22	\$ 6,458,778	\$ 327,836	5.3
			2025 22	\$ 6,130,942		
4200	Waterways Control and Stormwater Reservoirs	\$ 3,483,068	2026 21	\$ 3,769,400	\$ 558,416	17.4
			2025 21	\$ 3,210,984		
4210	Maintenance of Waterways	\$ 80,272	2026 —	\$ 736,600	\$ 192,763	35.4
			2025 —	\$ 543,837		
4400	Aeration Facilities	\$ 1,563,123	2026 1	\$ 1,398,600	\$ 199,895	16.7
			2025 1	\$ 1,198,705		
4900	Flood & Pollution Control - Indirect Costs	\$ 715,441	2026 —	\$ 554,178	\$ (623,237)	(52.9)
			2025 —	\$ 1,177,415		
5000	Solids Utilization	\$ 34,137,697	2026 40	\$ 43,458,190	\$ 1,265,909	3.0
			2025 40	\$ 42,192,281		
5100	Solids Drying	\$ 8,433,183	2026 10	\$ 12,080,200	\$ 2,859,185	31.0
			2025 10	\$ 9,221,015		
5200	Solids Distribution	\$ 17,611,465	2026 9	\$ 24,440,300	\$ (1,296,452)	(5.0)
			2025 9	\$ 25,736,752		
5900	Solids Utilization - Indirect Costs	\$ 8,093,049	2026 21	\$ 6,937,690	\$ (296,825)	(4.1)
			2025 21	\$ 7,234,515		
7000	General Support (excludes program number 7604)	\$ 4,712,269	2026 13	\$ 3,014,340	\$ (479,668)	(13.7)
			2025 13	\$ 3,494,008		
7604	Social Security and Medicare Contributions	\$ 1,515,230	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Departmental Totals		\$ 266,004,151	2026 926	\$ 301,881,300	\$ 7,182,700	2.4 %
			2025 922	\$ 294,698,600		
* The 2026 position total for the M&O Department is 954, which includes 28 positions funded by the Stormwater Management Fund. Note: Explanations of significant changes are provided by individual division.						

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal
1000-2900	Collection & Treatment				
	Collect and Treat Wastewater at Seven Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District	Mil. Gallons	444,423	448,750	446,432
		Cost	\$ 163,625,895	\$ 175,176,741	\$ 183,110,686
		Cost/Mil. Gallons	\$ 368.18	\$ 390.37	\$ 410.16
3000	Solids Processing				
	Remove and Process Solids Using Various Systems, Including Heated Digestion, Centrifuging, Concentration, and Aging Low Solids Sludge and Centrifuge Cake in Lagoons	Dry Tons	238,309	241,000	240,002
		Cost	\$ 56,171,156	\$ 67,704,628	\$ 65,839,306
		Cost/Dry Ton	\$ 235.71	\$ 280.93	\$ 274.33
4000	Flood & Pollution Control				
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution				
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals	Cost	\$ 1,123,365	\$ 1,135,165	\$ 1,178,700
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.5 million in Revenue	kWh	343,733	29,100,000	32,400,000
		Cost	\$ 771,650	\$ 898,568	\$ 1,304,100
		Cost/kWh	\$ 2.2449	\$ 0.0309	\$ 0.0403
		* Revenue Generated	\$ 159,258	\$ 1,329,000	\$ 1,511,000
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year Diversion	35,775	60,152	60,152
		Cost	\$ 538,716	\$ 517,675	\$ 539,200
		Cost/Mil. Gal./Year	\$ 15.06	\$ 8.61	\$ 8.96
	Operation of Detention Reservoirs	Reservoirs	37	37	37
		Cost	\$ 736,682	\$ 659,576	\$ 747,400
		Cost/Reservoir	\$ 19,910.32	\$ 17,826.37	\$ 20,200.00
4210	Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs.	Cost	\$ 392,927	\$ 543,837	\$ 736,600
4400	Aeration Facilities	Cost	\$ 1,563,123	\$ 1,198,705	\$ 1,398,600
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 715,441	\$ 1,177,415	\$ 554,178
5000	Solids Utilization				
	Utilize Biosolids for Farmland Application, District-Funded Green Infrastructure Projects, Public Works Projects, Highway Authority Projects, Golf Courses and Parks, and Other Final Utilization Sites	Dry Tons	99,387	113,000	120,000
		Cost	\$ 30,306,626	\$ 35,220,912	\$ 37,304,990
		Cost/Dry Ton	\$ 304.94	\$ 311.69	\$ 310.87
5271	Pelletizer Disposal	Dry Tons	28,867	42,000	30,000
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 3,831,071	\$ 6,971,370	\$ 6,153,200
		Cost/Dry Ton	\$ 132.71	\$ 165.98	\$ 205.11
7000	General Support (excludes program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 4,712,269	\$ 3,494,008	\$ 3,014,340
7604	Social Security and Medicare Contributions	Cost	\$ 1,515,230	\$ —	\$ —
	Departmental Totals		\$ 266,004,151	\$ 294,698,600	\$ 301,881,300

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

* Revenue generated not included in total costs.

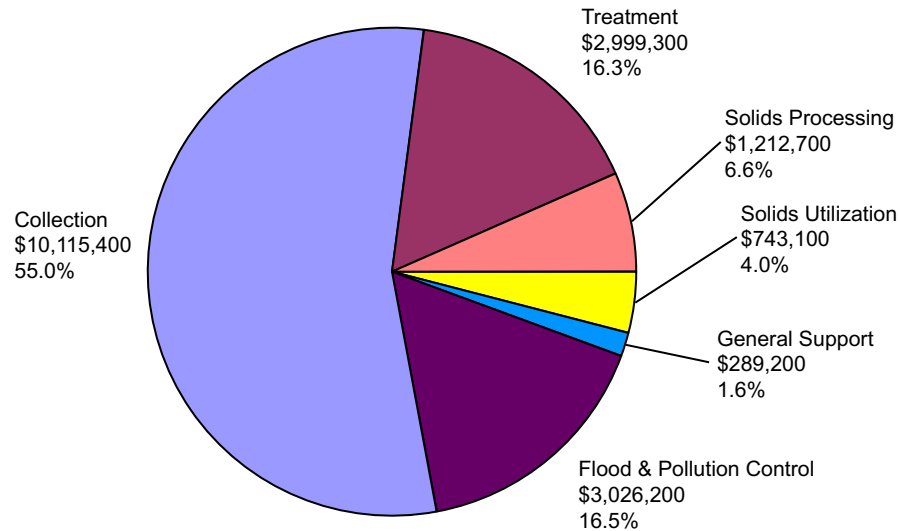
101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$103,513,990	\$ 106,958,400	\$ 106,889,000	\$ 105,414,200	\$113,378,900	\$ 113,378,900	\$ 114,339,800
601050	Compensation Plan Adjustments	—	—	2,129,600	1,811,600	682,400	682,400	682,400
601060	Compensation for Paid Overtime	5,110,514	6,228,800	4,099,200	4,334,300	4,214,600	4,214,600	4,214,600
601070	Social Security and Medicare Contributions	1,515,231	1,606,900	1,606,900	1,580,200	1,619,100	1,619,100	1,617,500
601080	Salaries of Nonbudgeted Employees	29,172	5,000	81,600	70,500	5,000	5,000	5,000
601100	Tuition and Training Payments	115,333	252,700	245,500	105,000	258,000	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	113,315,800	120,882,900	120,882,900	121,117,300
612010	Travel	12,696	24,200	24,200	14,900	31,200	31,200	31,200
612030	Meals and Lodging	79,632	83,800	83,800	74,900	109,400	109,400	109,400
612050	Compensation for Personally-Owned Automobiles	93,320	105,500	105,500	94,700	109,500	109,500	109,500
612080	Motor Vehicle Operating Services	511	1,600	1,600	1,200	2,100	2,100	2,100
612150	Electrical Energy	62,426,481	54,509,000	49,109,000	48,409,600	49,394,400	49,394,400	49,394,400
612160	Natural Gas	1,583,638	2,980,800	2,980,800	2,226,000	2,840,300	2,840,300	2,840,300
612170	Water and Water Services	1,187,194	1,960,700	1,960,700	1,683,700	1,561,100	1,561,100	1,561,100
612240	Testing and Inspection Services	121,430	364,800	364,800	278,200	334,000	334,000	334,000
612330	Rental Charges	254,004	183,300	333,300	267,300	132,000	132,000	132,000
612410	Governmental Service Charges	5,218,810	5,042,500	5,042,700	4,830,700	4,824,900	4,824,900	4,824,900
612420	Maintenance of Grounds and Pavements	1,054,397	2,165,400	1,973,700	1,401,100	1,959,200	2,019,200	2,019,200
612430	Payments for Professional Services	69,535	228,500	181,800	82,000	3,514,600	3,514,600	3,514,600
612490	Contractual Services, N.O.C.	687,106	931,100	931,100	590,500	1,200,900	1,200,900	1,200,900
612520	Waste Material Disposal Charges	19,773,952	25,822,300	25,797,300	23,417,900	26,869,500	26,869,500	26,869,500
612530	Farming Services	58,443	120,000	120,000	110,700	120,000	120,000	120,000
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	4,050,000	5,200,000	5,200,000	5,200,000
612600	Repairs to Collection Facilities	4,378,909	7,057,900	7,359,200	5,942,200	7,613,300	7,613,300	7,613,300
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	204,000	813,300	813,300	813,300
612650	Repairs to Process Facilities	13,198,543	13,161,300	12,836,500	10,402,000	14,435,200	14,435,200	14,687,800
612670	Repairs to Railroads	84,759	691,000	691,000	496,000	1,422,000	1,422,000	1,422,000
612680	Repairs to Buildings	1,278,458	2,659,800	2,571,100	1,692,600	2,552,900	2,552,900	2,552,900
612760	Repairs to Material Handling and Farming Equipment	343,322	356,000	390,500	355,600	371,000	371,000	371,000
612780	Safety Repairs and Services	312,775	496,900	687,800	483,300	447,800	447,800	447,800

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612820	Computer Software Maintenance	10,473	10,600	10,600	10,500	760,600	760,600	760,600
612860	Repairs to Vehicle Equipment	115,607	150,800	150,800	119,800	152,200	152,200	152,200
612990	Repairs, N.O.C.	5,886	30,200	30,200	6,300	28,000	28,000	28,000
200	TOTAL CONTRACTUAL SERVICES	115,088,207	125,650,700	120,250,700	107,245,700	126,799,400	126,859,400	127,112,000
623030	Metals	27,197	47,600	67,600	51,000	47,600	47,600	47,600
623070	Electrical Parts and Supplies	4,447,191	5,738,200	5,567,200	4,376,300	6,024,100	6,024,100	6,024,100
623090	Plumbing Accessories and Supplies	1,233,344	1,475,400	1,325,400	1,102,400	1,455,600	1,455,600	1,455,600
623110	Hardware	6,476	9,000	9,000	6,000	9,000	9,000	9,000
623130	Buildings, Grounds, Paving Materials, and Supplies	211,160	285,300	355,300	263,800	307,200	307,200	307,200
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	3,000	7,000	7,000	7,000
623190	Paints, Solvents, and Related Materials	8,945	12,300	12,300	9,100	10,300	10,300	10,300
623250	Vehicle Parts and Supplies	140,921	255,400	278,400	218,800	243,400	243,400	243,400
623270	Mechanical Repair Parts	4,918,022	6,417,300	7,067,300	6,386,000	7,253,600	7,403,600	7,347,400
623300	Manhole Materials	139,778	50,000	50,000	40,000	70,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	74,371	132,500	132,500	93,300	75,500	75,500	75,500
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,000	4,000	4,000
623560	Processing Chemicals	23,391,548	33,713,700	29,651,500	24,678,700	32,817,100	32,257,100	32,041,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	71,360	76,500	76,500	54,700	71,500	71,500	71,500
623660	Cleaning Supplies	5,520	6,700	7,700	6,800	6,700	6,700	6,700
623680	Tools and Supplies	342,529	354,100	354,100	333,600	334,000	334,000	334,000
623700	Wearing Apparel	3,087	4,500	4,500	3,000	4,000	4,000	4,000
623780	Safety and Medical Supplies	50,825	51,300	51,300	38,000	51,300	51,300	51,300
623800	Computer Software	727	40,500	40,500	1,500	40,500	40,500	40,500
623810	Computer Supplies	45,790	41,900	41,900	30,600	43,900	43,900	43,900
623820	Fuel	320,656	491,800	491,800	310,000	372,000	372,000	372,000
623840	Gases	31	6,600	7,600	300	6,600	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	37,600	52,200	52,200	52,200
623990	Materials and Supplies, N.O.C.	109,219	157,500	157,500	85,500	163,800	163,800	163,800
300	TOTAL MATERIALS AND SUPPLIES	35,605,171	49,441,300	45,823,100	38,153,700	49,490,900	49,080,900	48,809,400
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	45,000	45,000	45,000

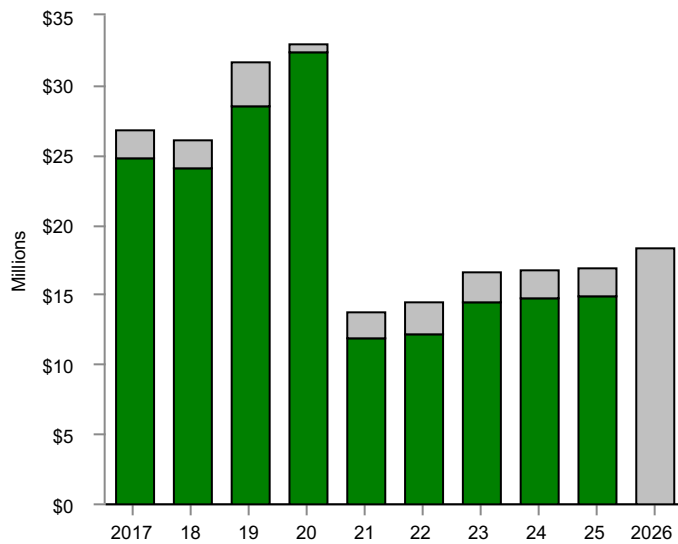
101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
634650	Equipment for Process Facilities	1,416,910	2,294,500	2,563,500	2,330,000	2,464,600	2,464,600	2,464,600
634760	Material Handling and Farming Equipment	1,654,646	1,638,400	1,387,100	1,382,500	1,095,000	1,445,000	1,445,000
634860	Vehicle Equipment	1,211,461	320,000	516,200	490,600	645,000	645,000	645,000
634990	Machinery and Equipment, N.O.C.	698,660	256,900	361,200	356,500	243,000	243,000	243,000
400	TOTAL MACHINERY AND EQUIPMENT	5,026,535	4,554,800	4,873,000	4,593,400	4,492,600	4,842,600	4,842,600
TOTAL MAINTENANCE & OPERATIONS		\$266,004,153	\$ 294,698,600	\$ 285,998,600	\$ 263,308,600	\$301,665,800	\$ 301,665,800	\$ 301,881,300
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

MAINTENANCE & OPERATIONS - GENERAL DIVISION PROGRAMS

2026	\$18,385,900
2025	\$16,954,800
Increase	\$1,431,100



APPROPRIATIONS & EXPENDITURES



2025 Expenditures are estimated



EXPENDITURES



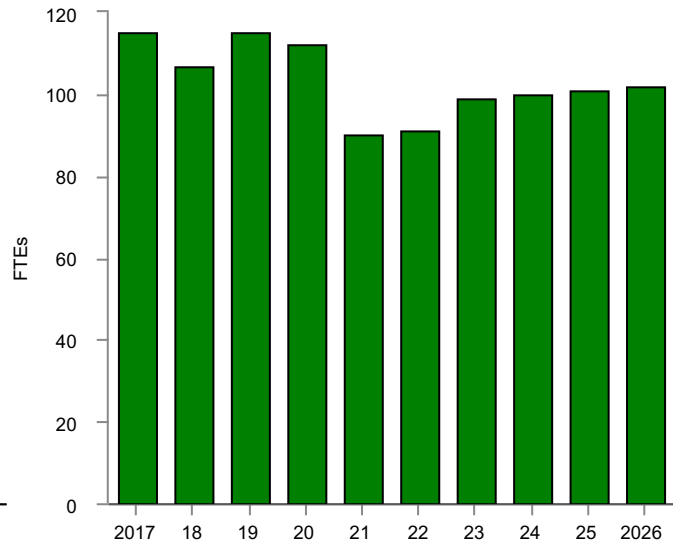
APPROPRIATIONS

2019 - Increase is due to the transfer of the Biosolids Processing Facility (Pelletizer) from the Stickney Service Area.

2021 - Decrease is due to the transfer of the Site Remediation Section to the Law Department and the Solids Management Section to the Calumet and Stickney Service Areas.

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

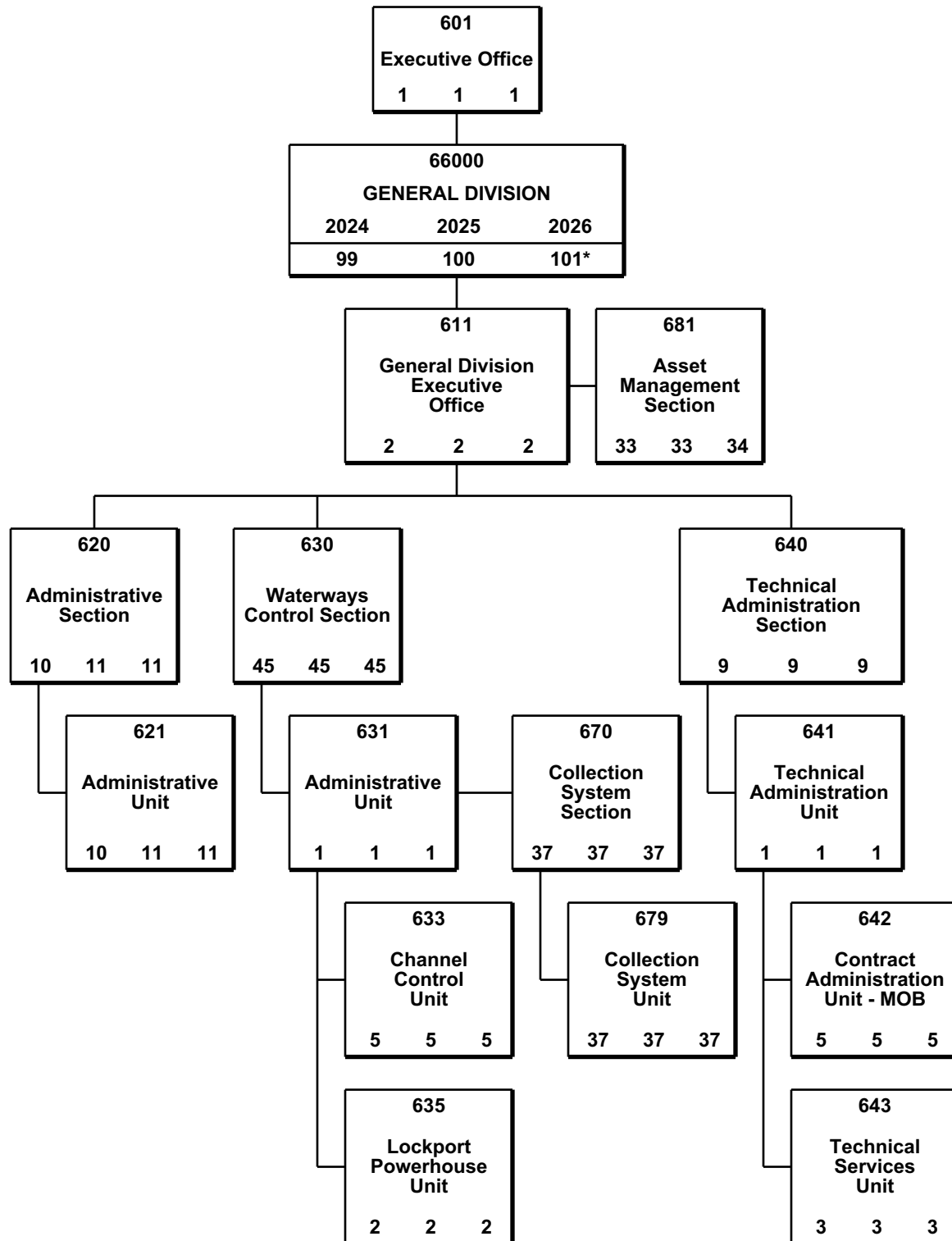
BUDGETED FTE POSITIONS



2021 - Decrease is due to the transfer of the Site Remediation Section to the Law Department and the Solids Management Section to the Calumet and Stickney Service Areas.

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

MAINTENANCE & OPERATIONS - GENERAL DIVISION



* In 2026, 19 positions in the General Division are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department: two in Unit 634, six in Unit 636, five in Unit 639, and six in Unit 679.

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

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION & TREATMENT: The General Division provides technical and administrative support to the Maintenance & Operations Department's seven treatment facilities. It provides management and coordination of the collection system related activities.		\$ 13,114,700	71.3 %
2. SOLIDS PROCESSING: The General Division provides administrative support for the removal and processing of solids through various systems, including heated digestion, centrifuging, air drying, and conditioning of low solids sludge and centrifuge cake in lagoons.		\$ 1,212,700	6.6 %
3. SOLIDS UTILIZATION: The General Division provides administrative support for management and coordination of biosolids processing and utilization of District-wide activities.		\$ 743,100	4.0 %
4. FLOOD & POLLUTION CONTROL: The Waterways Control Section minimizes flooding and pollution of Lake Michigan through continuous control of the water levels of major rivers and canals, while limiting diversion of water from the lake in accordance with the U.S. Supreme Court Decree of 1967. In addition, the Waterways Control Section operates the Lockport Powerhouse and will generate an estimated 32 million kWh of electrical energy resulting in approximately \$1.5 million in revenue.		\$ 3,026,200	16.5 %
5. GENERAL SUPPORT: The General Division provides technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.		\$ 289,200	1.6 %
Division Totals		\$ 18,385,900	100.0 %

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 8,295,521	2026 54	\$ 10,115,400	\$ 1,023,773	11.3
			2025 54	\$ 9,091,627		
1100	Surface Interceptor Systems	\$ 3,947,985	2026 23	\$ 4,480,500	\$ 357,070	8.7
			2025 23	\$ 4,123,430		
1200	Tunnel and Reservoir System	\$ 842,023	2026 7	\$ 1,052,700	\$ 71,935	7.3
			2025 7	\$ 980,765		
1300	Pumping Station Facilities	\$ 664,395	2026 6	\$ 784,000	\$ 46,278	6.3
			2025 6	\$ 737,722		
1900	Collection - Indirect Costs	\$ 2,841,118	2026 18	\$ 3,798,200	\$ 548,489	16.9
			2025 18	\$ 3,249,711		
2000	Treatment	\$ 2,465,995	2026 22	\$ 2,999,300	\$ (51,878)	(1.7)
			2025 21	\$ 3,051,178		
2000	Pre-Treatment	\$ 119,172	2026 1	\$ 125,600	\$ 1,219	1.0
			2025 1	\$ 124,381		
2100	Primary Treatment	\$ 94,580	2026 2	\$ 192,000	\$ 56,197	41.4
			2025 1	\$ 135,803		
2200	Secondary Treatment	\$ 420,059	2026 4	\$ 514,600	\$ 26,730	5.5
			2025 4	\$ 487,870		
2300	Tertiary Treatment	\$ 59,586	2026 1	\$ 82,600	\$ 1,333	1.6
			2025 1	\$ 81,267		
2900	Treatment - Indirect Costs	\$ 1,772,598	2026 14	\$ 2,084,500	\$ (137,357)	(6.2)
			2025 14	\$ 2,221,857		
3000	Solids Processing	\$ 963,191	2026 9	\$ 1,212,700	\$ 13,993	1.2
			2025 9	\$ 1,198,707		
3100	Thickening	\$ 105,672	2026 1	\$ 184,400	\$ 81,855	79.8
			2025 1	\$ 102,545		
3200	Stabilization	\$ 28,581	2026 1	\$ 97,400	\$ 4,586	4.9
			2025 1	\$ 92,814		
a) Increase is due to the greater demand for Collection Systems Cleaning (\$360,700). b) Increase is due to the reclassification of costs for compensation for paid overtime (\$248,600), and reallocation of salaries to more accurately reflect current activities (\$180,500). c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$55,800). d) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$46,200), and greater demand for sludge line air relief valves (\$17,500).						

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3300	Dewatering	\$ 81,437	2026 1	\$ 101,200	\$ 4,314	4.5
			2025 1	\$ 96,886		
3900	Solids Processing - Indirect Costs	\$ 747,501	2026 6	\$ 829,700	\$ (76,762)	(8.5)
			2025 6	\$ 906,462		
4000	Flood & Pollution Control	\$ 2,022,719	2026 10	\$ 3,026,200	\$ 493,803	19.5
			2025 10	\$ 2,532,397		
4200	Waterways Control and Stormwater Reservoirs	\$ 1,814,537	2026 10	\$ 2,426,100	\$ 444,454	22.4
			2025 10	\$ 1,981,646		
4210	Maintenance of Waterways	\$ 80,272	2026 —	\$ 458,600	\$ 172,753	60.4
			2025 —	\$ 285,847		
4400	Aeration Facilities	\$ 34,612	2026 —	\$ 44,800	\$ (21,381)	(32.3)
			2025 —	\$ 66,181		
4900	Flood & Pollution Control - Indirect Costs	\$ 93,298	2026 —	\$ 96,700	\$ (102,024)	(51.3)
			2025 —	\$ 198,724		
5000	Solids Utilization	\$ 652,672	2026 5	\$ 743,100	\$ (67,205)	(8.3)
			2025 5	\$ 810,305		
5900	Solids Utilization - Indirect Costs	\$ 652,672	2026 5	\$ 743,100	\$ (67,205)	(8.3)
			2025 5	\$ 810,305		
7000	General Support (excludes program number 7604)	\$ 266,096	2026 2	\$ 289,200	\$ 18,614	6.9
			2025 2	\$ 270,586		
7604	Social Security and Medicare Contributions	\$ 171,666	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Division Totals		\$14,837,860	2026 102	\$18,385,900	\$ 1,431,100	8.4 %
			2025 101	\$16,954,800		
e) Increase is due to the greater need for Main Street Bridge Expansion Joint Replacement (\$166,300). f) Decrease is due to the reduced need for Sidestream Elevated Pool Aeration 4 ceiling repair (\$25,000). g) Decrease is due to the reclassification of costs for compensation for paid overtime (\$50,200), and reclassification of compensation plan adjustments (\$35,800). * The 2026 position total for the General Division is 102, with 19 positions budgeted in the Stormwater Management Fund.						

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
1000-2900	Collection & Treatment					
	Technical and Administrative Support for Collection and Treatment Activities	Cost	\$ 10,761,516	\$ 12,142,805	\$ 13,114,700	a)
3000	Solids Processing					
	Technical and Administrative Support for Solids Removal and Processing	Cost	\$ 963,191	\$ 1,198,707	\$ 1,212,700	
4000	Flood & Pollution Control					
4200	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution	Cost	\$ 1,123,365	\$ 1,135,165	\$ 1,178,700	
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.5 million in Revenue	kWh	343,733	29,100,000	32,400,000	
		Cost	\$ 237,921	\$ 416,281	\$ 799,800	
		Cost/kWh	\$ 0.6922	\$ 0.0143	\$ 0.0247	
	* Revenue Generated	\$	159,258	\$ 1,329,000	\$ 1,511,000	
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year	35,775	60,152	60,152	
		Cost	\$ 453,251	\$ 430,200	\$ 447,600	
		Cost/Mil. Gal./Year	\$ 12.67	\$ 7.15	\$ 7.44	
4210	Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs	Cost	\$ 80,272	\$ 285,847	\$ 458,600	b)
4400	Aeration Facilities	Cost	\$ 34,612	\$ 66,181	\$ 44,800	c)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 93,298	\$ 198,724	\$ 96,700	d)
5000	Solids Utilization					
	Technical and Administrative Support for the Management and Coordination of the Solids Utilization Program	Cost	\$ 652,672	\$ 810,305	\$ 743,100	
a) Increase is due to reallocation of salaries to more accurately reflect current activities (\$512,500) and higher demand for Collection Systems Cleaning (\$360,700). b) Increase is due to the greater need for Main Street Bridge expansion joint replacement (\$166,300). c) Decrease is due to the reduced need for Sidestream Elevated Pool Aeration 4 ceiling repair (\$25,000). d) Decrease is due to the reclassification of costs for compensation for paid overtime (\$50,200) and reclassification of compensation plan adjustments (\$35,800).						

66000 M&O - GENERAL DIVISION
PERFORMANCE DATA

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal
7000	General Support (excludes program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 266,096	\$ 270,586	\$ 289,200
7604	Social Security and Medicare Contributions	Cost	\$ 171,666	\$ —	\$ —
Division Totals			\$ 14,837,860	\$ 16,954,800	\$ 18,385,900
* Revenue generated not included in total costs.					

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 11,993,355	\$ 12,889,600	\$ 12,889,600	\$ 11,949,200	\$ 13,323,600	\$ 13,323,600	\$ 13,632,100
601050	Compensation Plan Adjustments	—	—	238,900	74,000	122,800	122,800	122,800
601060	Compensation for Paid Overtime	329,219	573,400	334,500	264,000	298,800	298,800	298,800
601070	Social Security and Medicare Contributions	171,666	191,900	191,900	175,500	192,700	192,700	193,400
601100	Tuition and Training Payments	15,249	39,500	40,100	27,200	39,900	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	12,489,900	14,167,800	14,167,800	14,287,000
612010	Travel	3,798	4,500	5,100	4,500	5,700	5,700	5,700
612030	Meals and Lodging	13,506	8,300	10,300	9,000	14,700	14,700	14,700
612050	Compensation for Personally-Owned Automobiles	3,193	5,500	5,500	4,000	5,000	5,000	5,000
612080	Motor Vehicle Operating Services	260	300	300	200	300	300	300
612150	Electrical Energy	80,456	58,000	58,000	59,300	70,900	70,900	70,900
612160	Natural Gas	3,460	6,900	6,900	3,900	6,900	6,900	6,900
612170	Water and Water Services	15,137	32,200	32,200	20,000	26,800	26,800	26,800
612240	Testing and Inspection Services	4,755	7,000	7,000	6,500	7,000	7,000	7,000
612410	Governmental Service Charges	13,513	15,800	15,900	15,900	15,800	15,800	15,800
612420	Maintenance of Grounds and Pavements	133,468	172,000	172,000	120,000	177,800	177,800	177,800
612430	Payments for Professional Services	9,300	84,900	84,900	23,000	386,000	386,000	386,000
612490	Contractual Services, N.O.C.	90,590	96,600	96,600	89,000	96,600	96,600	96,600
612520	Waste Material Disposal Charges	3,394	8,000	8,000	5,000	8,000	8,000	8,000
612600	Repairs to Collection Facilities	1,328,554	1,473,300	1,694,200	1,412,000	1,765,000	1,765,000	1,765,000
612620	Repairs to Waterway Facilities	135,001	612,700	612,700	204,000	813,300	813,300	813,300
612680	Repairs to Buildings	14,453	30,500	30,500	21,000	27,000	27,000	27,000
612780	Safety Repairs and Services	9,541	9,900	9,900	10,500	20,000	20,000	20,000
612860	Repairs to Vehicle Equipment	23,569	32,100	32,100	23,000	30,000	30,000	30,000
612990	Repairs, N.O.C.	1,904	4,200	4,200	2,500	2,000	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	1,887,851	2,662,700	2,886,300	2,033,300	3,478,800	3,478,800	3,478,800
623070	Electrical Parts and Supplies	45,338	101,500	101,500	41,000	96,500	96,500	96,500
623090	Plumbing Accessories and Supplies	7,832	4,000	4,000	3,900	29,000	29,000	29,000
623110	Hardware	979	1,000	1,000	1,000	1,000	1,000	1,000
623130	Buildings, Grounds, Paving Materials, and Supplies	8,873	14,900	14,900	10,000	9,000	9,000	9,000

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623250	Vehicle Parts and Supplies	174	2,500	2,500	800	2,500	2,500	2,500
623270	Mechanical Repair Parts	57,784	121,000	121,000	25,000	171,000	171,000	171,000
623300	Manhole Materials	139,778	50,000	50,000	40,000	70,000	70,000	70,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	3,753	48,500	46,400	15,000	8,500	8,500	8,500
623560	Processing Chemicals	127,629	202,700	202,700	155,000	192,700	192,700	192,700
623680	Tools and Supplies	20,008	17,000	17,000	14,600	12,000	12,000	12,000
623700	Wearing Apparel	3,087	3,500	3,500	3,000	3,000	3,000	3,000
623780	Safety and Medical Supplies	23,394	15,000	15,700	15,700	15,000	15,000	15,000
623800	Computer Software	—	2,000	2,000	—	2,000	2,000	2,000
623810	Computer Supplies	1,893	7,900	7,900	3,500	7,900	7,900	7,900
623990	Materials and Supplies, N.O.C.	—	2,500	3,000	2,900	—	—	—
300	TOTAL MATERIALS AND SUPPLIES	440,521	594,000	593,100	331,400	620,100	620,100	620,100
TOTAL GENERAL DIVISION		\$ 14,837,861	\$ 16,951,100	\$ 17,174,400	\$ 14,854,600	\$ 18,266,700	\$ 18,266,700	\$ 18,385,900

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 exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level or when transfers of funds are anticipated.

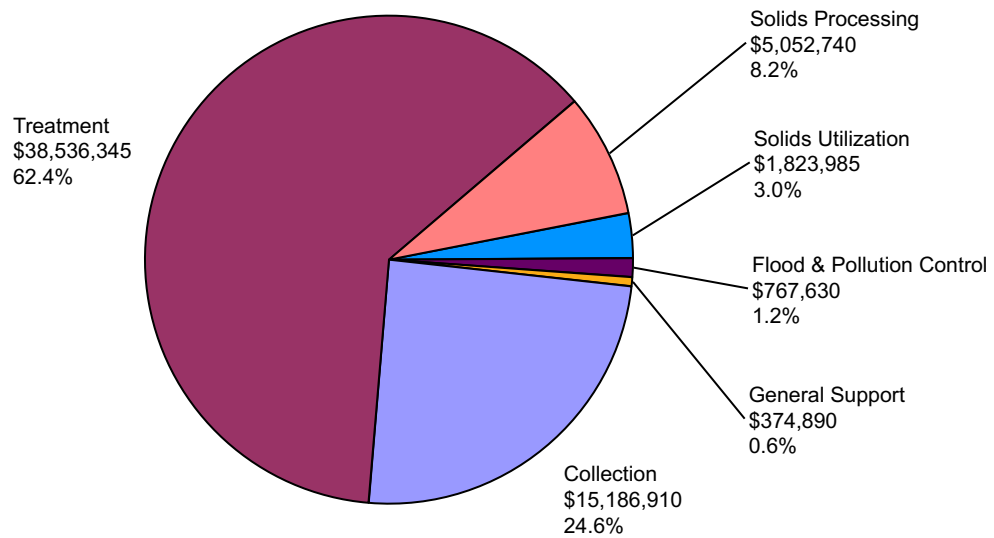
Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
601	Executive Office					
EX14	Director of Maintenance & Operations	1	1		1	
TOTAL 601	Executive Office	1	1	322,169	1	331,029
611	General Division Executive Office					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 611	General Division Executive Office	2	2	398,856	2	403,695
620	Administrative Section					
621	Administrative Unit					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	7	7		7	
HP11	Administrative Specialist	—	1		1	
TOTAL 621	Administrative Unit	10	11	1,327,843	11	1,388,446
TOTAL 620	Administrative Section	10	11	1,327,843	11	1,388,446
630	Waterways Control Section					
631	Administrative Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 631	Administrative Unit	1	1	237,031	1	243,549
633	Channel Control Unit					
NR6271	Systems Dispatcher	5	5		5	
TOTAL 633	Channel Control Unit	5	5	708,240	5	736,528
635	Lockport Powerhouse Unit					
NR7394	Powerhouse Mechanic Leadman	1	1		1	
NR7393	Powerhouse Mechanic	1	1		1	
TOTAL 635	Lockport Powerhouse Unit	2	2	293,592	2	305,344
670	Collection System Section					
679	Collection System Unit					
HP17	Senior Engineer	2	2		2	
HP15	Associate Civil Engineer	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP14	Engineering Technician V	6	6		6	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	1	1		1	
NR8331	Laborer Foreman	6	6		6	
NR8650	Maintenance Laborer Class A Shift	14	14		14	
PR6473	Truck Driver	6	6		6	
TOTAL 679	Collection System Unit	37	37	3,980,442	37	4,138,447
TOTAL 670	Collection System Section	37	37	3,980,442	37	4,138,447
TOTAL 630	Waterways Control Section	45	45	5,219,305	45	5,423,868
640	Technical Administration Section					
641	Technical Administration Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 641	Technical Administration Unit	1	1	226,944	1	222,820
642	Contract Administration Unit - MOB					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	—		—	
HP17	Senior Engineer #2 (Associate Civil Engineer) (New Grade HP15)	—	1		—	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		2	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 642	Contract Administration Unit - MOB	5	5	754,430	5	718,546
643	Technical Services Unit					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 643	Technical Services Unit	3	3	390,951	3	389,396
TOTAL 640	Technical Administration Section	9	9	1,372,326	9	1,330,763
681	Asset Management Section					
HP20	Managing Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP18	Principal Mechanical Engineer	3	3		3	
HP17	Senior Electrical Engineer	5	5		5	

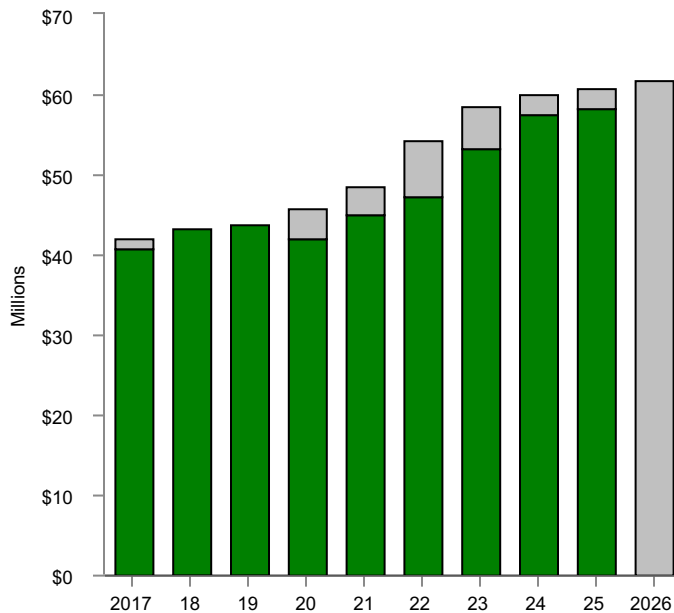
Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Senior Mechanical Engineer	5	5		6	
HP15	Associate Electrical Engineer	5	2		2	
HP15	Associate Mechanical Engineer	5	5		5	
HP14	Assistant Electrical Engineer	2	5		5	
HP14	Assistant Mechanical Engineer	3	3		3	
HP14	Engineering Technician V	2	2		2	
TOTAL 681	Asset Management Section	33	33	4,648,868	34	4,842,866
TOTAL	Maintenance & Operations General Division	100	101	13,289,366	102	13,720,667
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA PROGRAMS

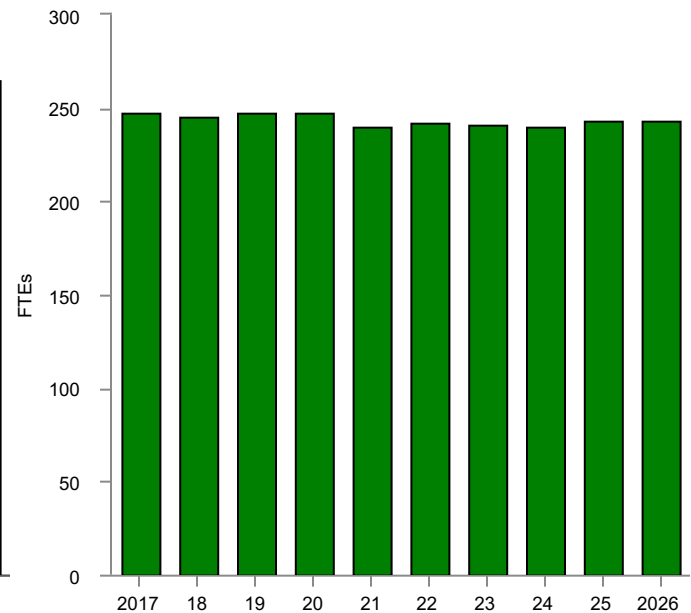
2026	\$61,742,500
2025	\$60,661,500
Increase	\$1,081,000



APPROPRIATIONS & EXPENDITURES



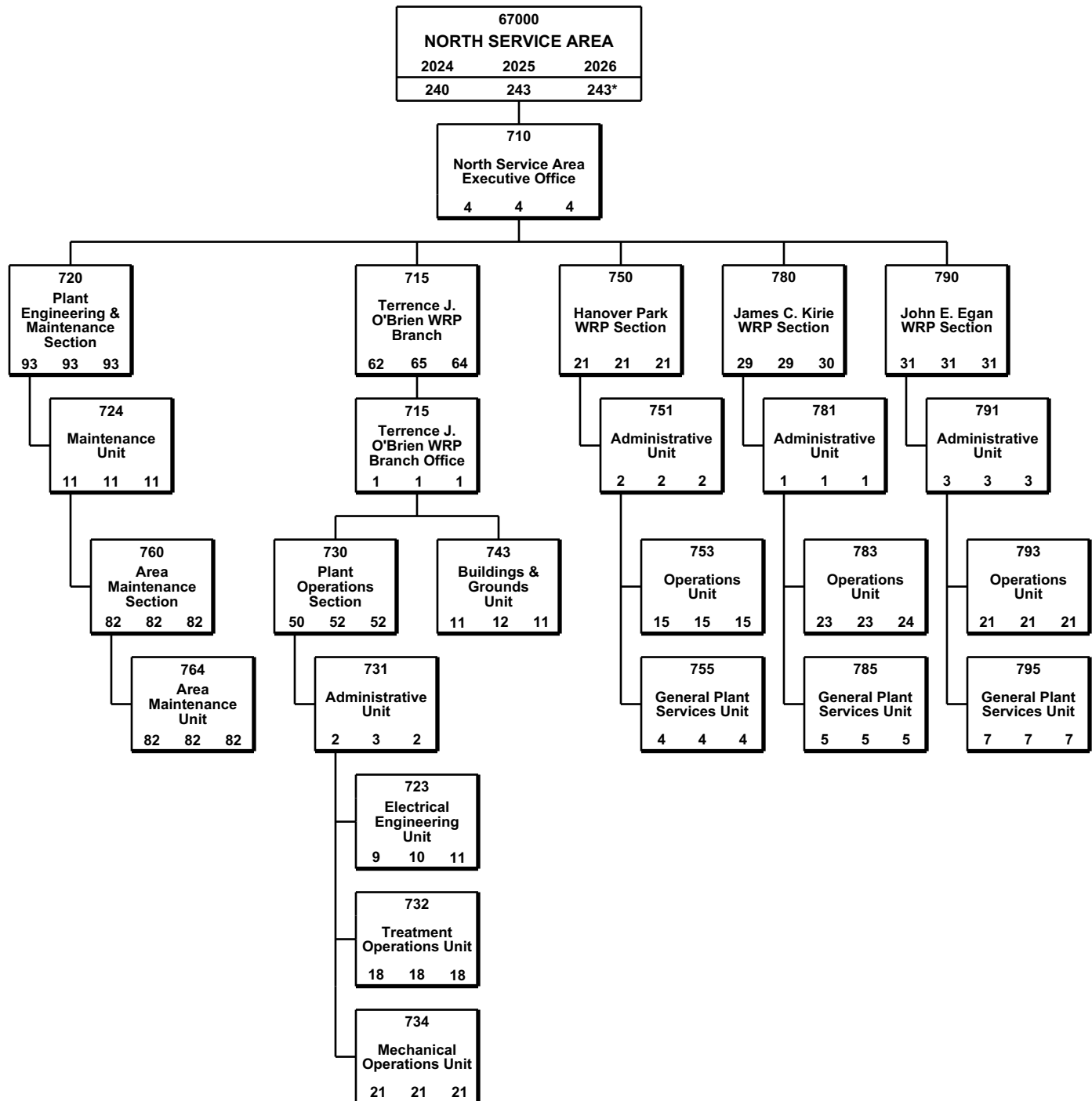
BUDGETED FTE POSITIONS



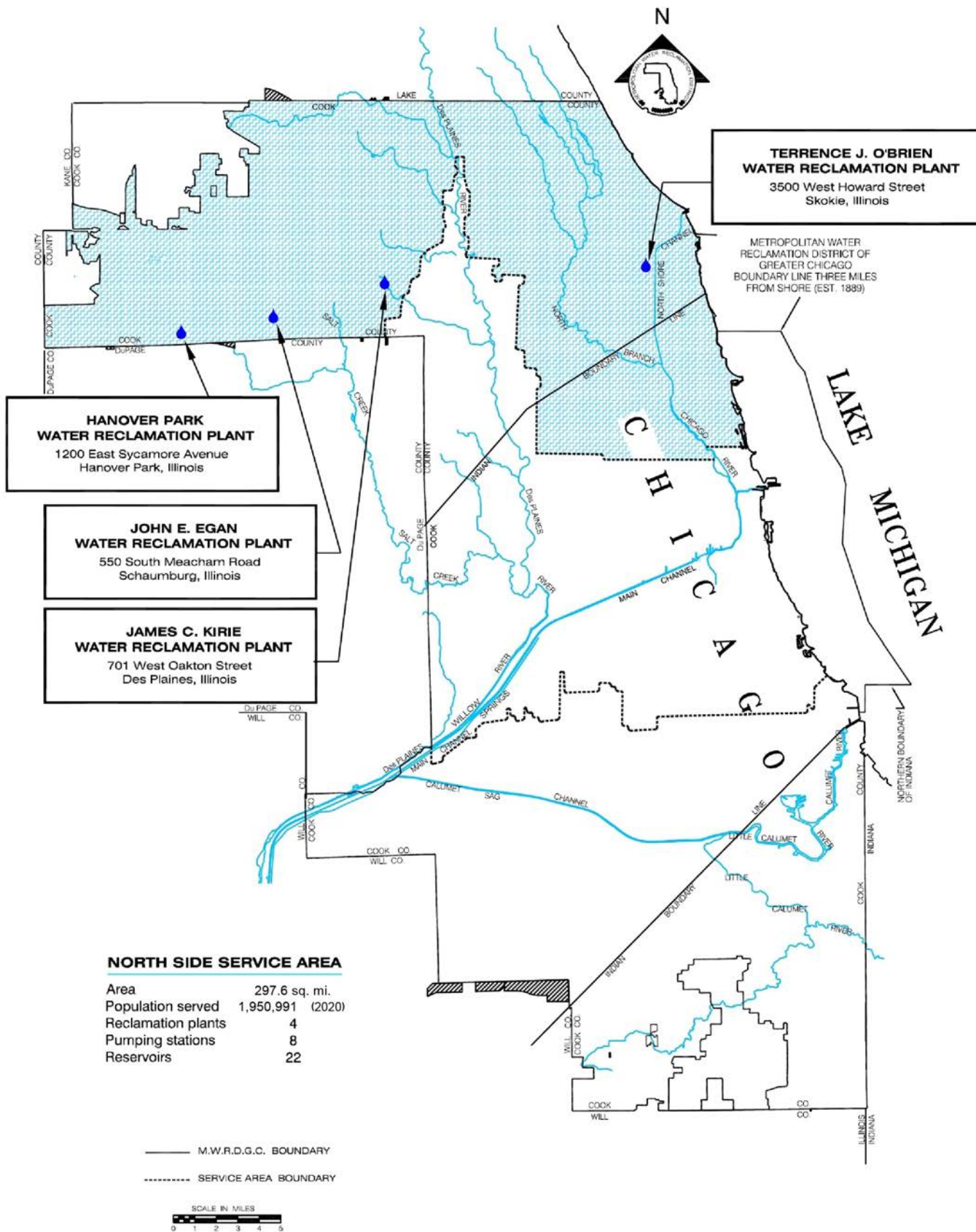
2025 Expenditures are estimated	
EXPENDITURES	APPROPRIATIONS

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

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA



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



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

OBJECTIVES BY PRIORITY:				Cost	Percent
1. COLLECTION & TREATMENT: The North Service Area will collect and treat approximately 105.4 billion gallons of wastewater through its treatment facilities and a contract agreement with the Fox River Water Reclamation District.				\$53,723,255	87.0 %
		Design: Flows ^	CBOD *	SS *	
	Terrence J. O'Brien Water Reclamation Plant	333 MGD	10 mg/L	12 mg/L	
	John E. Egan Water Reclamation Plant	30 MGD	10 mg/L	12 mg/L	
	Hanover Park Water Reclamation Plant	12 MGD	10 mg/L	12 mg/L	
	James C. Kirie Water Reclamation Plant	52 MGD	4 mg/L	5 mg/L	
	Fox River Water Reclamation District	4 MGD	—	—	
^ In millions of gallons per day (MGD).					
* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:					
CBOD - Carbonaceous Biochemical Oxygen Demand					
SS - Suspended Solids					
2. SOLIDS PROCESSING: The North Service Area will remove 59,800 dry tons and process 15,002 dry tons of solids through various systems, including concentration and heated anaerobic digestion for further processing at the Stickney WRP.				\$ 5,052,740	8.2 %
3. SOLIDS UTILIZATION: The North Service Area will provide support to utilize 1,000 dry tons of biosolids for the Fischer Farm in Hanover Park and other agricultural applications.				\$ 1,823,985	3.0 %
4. FLOOD & POLLUTION CONTROL: The North Service Area will work to prevent local area flooding and control diversion of water from Lake Michigan through the operation of 22 detention reservoirs in cooperation with local communities and by assisting in the operation of the Wilmette Controlling Works and the North Shore Channel. The North Service Area will also work to maintain the quality of the waterways system and associated District property by utilizing debris boats and channel maintenance crews.				\$ 767,630	1.2 %
5. GENERAL SUPPORT: The North Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.				\$ 374,890	0.6 %
Division Totals				\$61,742,500	100.0 %

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$14,885,625	2026	66 \$ 15,186,910	\$ (24,480)	(0.2)
			2025	66 \$ 15,211,390		
1100	Surface Interceptor Systems	\$ 352,707	2026	3 \$ 370,600	\$ 18,114	5.1
			2025	3 \$ 352,486		
1200	Tunnel and Reservoir System	\$ 2,861,922	2026	14 \$ 1,988,200	\$ 278,211	16.3
			2025	13 \$ 1,709,989		
1300	Pumping Station Facilities	\$ 6,330,413	2026	25 \$ 7,731,800	\$ (18,650)	(0.2)
			2025	26 \$ 7,750,450		
1900	Collection - Indirect Costs	\$ 5,340,583	2026	24 \$ 5,096,310	\$ (302,155)	(5.6)
			2025	24 \$ 5,398,465		
2000	Treatment	\$34,384,335	2026	151 \$ 38,536,345	\$ 1,299,996	3.5
			2025	151 \$ 37,236,349		
2000	Pre-Treatment	\$ 784,976	2026	5 \$ 1,250,000	\$ 111,034	9.7
			2025	5 \$ 1,138,966		
2100	Primary Treatment	\$ 639,171	2026	6 \$ 753,600	\$ 43,722	6.2
			2025	6 \$ 709,878		
2200	Secondary Treatment	\$13,188,125	2026	45 \$ 15,849,500	\$ 547,005	3.6
			2025	45 \$ 15,302,495		
2300	Tertiary Treatment	\$ 1,709,465	2026	11 \$ 2,048,000	\$ (139,734)	(6.4)
			2025	11 \$ 2,187,734		
2900	Treatment - Indirect Costs	\$18,062,598	2026	84 \$ 18,635,245	\$ 737,970	4.1
			2025	84 \$ 17,897,275		
a) Increase is due to the procurement of influent gate actuators at the Kirie WRP (\$165,000). b) Decrease is due to a reallocation of paid overtime to processing activities (\$408,000), offset by the procurement of a Worthington Rotating Assembly for the Kirie WRP (\$75,000). c) Increase is due to the addition of phosphorus removal chemicals at the O'Brien and Kirie WRPs to meet permit requirements beginning in 2026 (\$280,000) and a reallocation of salaries to better reflect current activities (\$243,700). d) Increase is due to a reallocation of paid overtime to processing activities (\$515,700) and the procurement of a Worthington Rotating Assembly for the Kirie WRP (\$180,000).						

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3000	Solids Processing	\$ 5,077,693	2026 22	\$ 5,052,740	\$ (132,840)	(2.6)
			2025 22	\$ 5,185,580		
3100	Thickening	\$ 1,020,832	2026 5	\$ 1,028,600	\$ (8,150)	(0.8)
			2025 5	\$ 1,036,750		
3200	Stabilization	\$ 884,034	2026 6	\$ 953,900	\$ (52,870)	(5.3)
			2025 6	\$ 1,006,770		
3300	Dewatering	\$ 758,591	2026 5	\$ 867,800	\$ 5,335	0.6
			2025 5	\$ 862,465		
3900	Solids Processing - Indirect Costs	\$ 2,414,236	2026 6	\$ 2,202,440	\$ (77,155)	(3.4)
			2025 6	\$ 2,279,595		
4000	Flood & Pollution Control	\$ 752,835	2026 2	\$ 767,630	\$ (35,091)	(4.4)
			2025 2	\$ 802,721		
4200	Waterways Control and Stormwater Reservoirs	\$ 330,602	2026 2	\$ 348,200	\$ 28,472	8.9
			2025 2	\$ 319,728		
4400	Aeration Facilities	\$ 283,891	2026 —	\$ 330,400	\$ (3,727)	(1.1)
			2025 —	\$ 334,127		
4900	Flood & Pollution Control - Indirect Costs	\$ 138,342	2026 —	\$ 89,030	\$ (59,837)	(40.2)
			2025 —	\$ 148,867		
5000	Solids Utilization	\$ 1,747,991	2026 1	\$ 1,823,985	\$ (54,526)	(2.9)
			2025 1	\$ 1,878,511		
5200	Solids Distribution	\$ 334,202	2026 —	\$ 489,700	\$ (18,400)	(3.6)
			2025 —	\$ 508,100		
5900	Solids Utilization - Indirect Costs	\$ 1,413,789	2026 1	\$ 1,334,285	\$ (36,126)	(2.6)
			2025 1	\$ 1,370,411		
7000	General Support (excluding program number 7604)	\$ 341,432	2026 1	\$ 374,890	\$ 27,942	8.1
			2025 1	\$ 346,948		
7604	Social Security and Medicare Contributions	\$ 396,249	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Division Totals		\$57,586,160	2026 243	\$61,742,500	\$ 1,081,000	1.8 % *
			2025 243	\$60,661,500		
e) Decrease is due to a reallocation of paid overtime to processing activities (\$51,000).						
* The 2026 position total for the North Service Area is 243, with no positions budgeted in the Stormwater Management Fund.						

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District					
	Terrence J. O'Brien Water Reclamation Plant	Mil. Gallons	78,715	79,000	79,000	
		Cost	\$ 26,942,848	\$ 29,504,998	\$ 30,483,665	a)
		Cost/Mil. Gallons	\$ 342.28	\$ 373.48	\$ 385.87	
	John E. Egan Water Reclamation Plant	Mil. Gallons	7,582	9,300	7,582	b)
		Cost	\$ 7,005,733	\$ 7,674,310	\$ 7,368,950	b)
		Cost/Mil. Gallons	\$ 924.00	\$ 825.19	\$ 971.90	
	Hanover Park Water Reclamation Plant	Mil. Gallons	2,570	3,950	3,950	
		Cost	\$ 4,015,501	\$ 3,469,596	\$ 3,403,440	
		Cost/Mil. Gallons	\$ 1,562.45	\$ 878.38	\$ 861.63	
	James C. Kirie Water Reclamation Plant	Mil. Gallons	12,574	13,300	12,700	
		Cost	\$ 8,922,604	\$ 9,508,836	\$ 10,287,200	c)
		Cost/Mil. Gallons	\$ 709.61	\$ 714.95	\$ 810.02	
	Fox River Water Reclamation District	Mil. Gallons	2,200	2,200	2,200	
		Cost	\$ 2,383,274	\$ 2,290,000	\$ 2,180,000	
		Cost/Mil. Gallons	\$ 1,083.31	\$ 1,040.91	\$ 990.91	
3000	Solids Processing					
	Remove 59,800 Dry Tons of Solids, Transfer 40,513 Dry Tons to the Stickney WRP, and Process 15,002 Dry Tons Through Various Systems, Including Concentration and Heated Anaerobic Digestion for Further Processing at the Stickney WRP	Dry Tons	13,811	16,000	15,002	
		Cost	\$ 5,077,693	\$ 5,185,580	\$ 5,052,740	
		Cost/Dry Ton	\$ 367.66	\$ 324.10	\$ 336.80	
a) Increase is due to the reallocation of salaries to better reflect current activities including the addition of one Associate Process Control Engineer (\$590,000) and the addition of phosphorus removal chemicals at the O'Brien WRP (\$250,000). b) Decrease is due to revising the estimated number of gallons processed to better reflect actual results and the procurement of one grove crane in the prior year (\$311,300). c) Increase is due to the reallocation of salaries to better reflect current activities including the addition of one Treatment Plant Operator (\$298,300), the procurement of a Worthington Rotating Assembly (\$255,000), an increased need for stop logs (\$100,000), the procurement of one oil-filled transformer (\$100,000), an increased need for elevator maintenance (\$95,000), and the procurement of a service water pump (\$70,000).						

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4000	Flood & Pollution Control					
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution					
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	22	22	22	
		Cost	\$ 330,602	\$ 319,728	\$ 348,200	
		Cost/Reservoir	\$ 15,027.36	\$ 14,533.08	\$ 15,827.27	
4400	Aeration Facilities	Cost	\$ 283,891	\$ 334,127	\$ 330,400	
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 138,342	\$ 148,867	\$ 89,030	d)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites Such as the Fischer Farm in Hanover Park and Other Farm Application Sites	Dry Tons	1,054	1,000	1,000	
		Cost	\$ 1,747,991	\$ 1,878,511	\$ 1,823,985	
		Cost/Dry Ton	\$ 1,658.44	\$ 1,878.51	\$ 1,823.99	
7000	General Support (excluding program number 7604)					
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 341,432	\$ 346,948	\$ 374,890	
7604	Social Security and Medicare Contributions	Cost	\$ 396,249	\$ —	\$ —	
	Division Totals		\$ 57,586,160	\$ 60,661,500	\$ 61,742,500	
d) Decrease is due to a reallocation of paid overtime to processing activities (\$51,000).						

101 67000	Fund: Corporate	LINE ITEM ANALYSIS						
	Department: Maintenance & Operations							
	Division: North Service Area	2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 27,080,315	\$ 27,931,400	\$ 27,931,400	\$ 28,118,100	\$ 29,534,600	\$ 29,534,600	\$ 29,842,200
601050	Compensation Plan Adjustments	—	—	380,100	369,600	189,300	189,300	189,300
601060	Compensation for Paid Overtime	1,377,348	1,376,100	1,020,000	1,013,800	974,700	974,700	974,700
601070	Social Security and Medicare Contributions	396,250	416,000	416,000	415,400	420,500	420,500	420,300
601080	Salaries of Nonbudgeted Employees	—	—	7,200	2,000	—	—	—
601100	Tuition and Training Payments	69,967	67,100	59,900	32,000	69,900	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	29,950,900	31,407,300	31,407,300	31,496,400
612010	Travel	5,136	6,000	6,000	4,200	12,500	12,500	12,500
612030	Meals and Lodging	30,809	28,900	26,900	25,200	38,400	38,400	38,400
612050	Compensation for Personally-Owned Automobiles	26,021	22,000	22,000	18,700	26,500	26,500	26,500
612080	Motor Vehicle Operating Services	144	500	700	600	1,000	1,000	1,000
612150	Electrical Energy	12,182,145	11,670,200	11,670,200	10,529,900	10,666,500	10,666,500	10,666,500
612160	Natural Gas	650,604	887,900	887,900	883,200	950,800	950,800	950,800
612170	Water and Water Services	104,291	81,300	81,300	83,100	94,000	94,000	94,000
612240	Testing and Inspection Services	42,957	60,600	60,600	34,600	55,200	55,200	55,200
612330	Rental Charges	5,969	10,600	10,600	2,600	20,600	20,600	20,600
612410	Governmental Service Charges	5,016,942	4,836,500	4,836,400	4,627,900	4,618,700	4,618,700	4,618,700
612420	Maintenance of Grounds and Pavements	68,730	198,900	213,900	193,000	275,900	275,900	275,900
612490	Contractual Services, N.O.C.	3,945	20,000	20,000	8,000	28,000	28,000	28,000
612520	Waste Material Disposal Charges	642,621	885,500	885,500	764,400	952,900	952,900	952,900
612530	Farming Services	58,443	120,000	120,000	110,700	120,000	120,000	120,000
612600	Repairs to Collection Facilities	581,899	1,290,400	1,312,800	1,243,900	1,401,600	1,401,600	1,401,600
612650	Repairs to Process Facilities	3,200,674	4,048,400	4,367,300	3,582,700	3,698,800	3,698,800	3,951,400
612680	Repairs to Buildings	504,347	604,500	644,500	488,000	662,000	662,000	662,000
612760	Repairs to Material Handling and Farming Equipment	10,428	15,500	5,500	4,800	30,500	30,500	30,500
612780	Safety Repairs and Services	73,903	131,000	195,100	169,700	109,100	109,100	109,100
612860	Repairs to Vehicle Equipment	13,692	20,000	20,000	14,400	19,200	19,200	19,200
200	TOTAL CONTRACTUAL SERVICES	23,223,701	24,938,700	25,387,200	22,789,600	23,782,200	23,782,200	24,034,800
623030	Metals	8,991	10,000	10,000	9,000	10,000	10,000	10,000
623070	Electrical Parts and Supplies	1,599,285	1,882,300	1,957,300	1,664,000	2,091,500	2,091,500	2,091,500
623090	Plumbing Accessories and Supplies	280,467	373,800	373,800	286,400	306,000	306,000	306,000

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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623130	Buildings, Grounds, Paving Materials, and Supplies	90,032	82,900	132,900	100,500	86,000	86,000	86,000
623190	Paints, Solvents, and Related Materials	1,890	2,300	2,300	2,100	2,300	2,300	2,300
623250	Vehicle Parts and Supplies	17,547	26,000	22,600	20,800	26,000	26,000	26,000
623270	Mechanical Repair Parts	1,346,260	1,348,600	1,598,600	1,460,700	1,839,900	1,839,900	1,783,700
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	29,099	33,000	33,000	33,000	38,000	38,000	38,000
623560	Processing Chemicals	755,381	1,090,000	1,090,000	709,700	1,383,000	1,383,000	1,186,600
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	59,139	44,000	44,000	41,500	39,000	39,000	39,000
623660	Cleaning Supplies	1,815	2,000	1,900	1,900	2,000	2,000	2,000
623680	Tools and Supplies	96,709	100,000	100,000	95,900	102,000	102,000	102,000
623780	Safety and Medical Supplies	17,950	18,500	18,500	17,900	18,500	18,500	18,500
623800	Computer Software	46	6,000	6,000	1,500	6,000	6,000	6,000
623810	Computer Supplies	17,519	17,000	17,000	15,800	14,000	14,000	14,000
623820	Fuel	28,339	20,800	20,800	13,900	26,000	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	4,500	5,000	5,000	5,000
623990	Materials and Supplies, N.O.C.	10,981	13,700	13,700	12,900	23,700	23,700	23,700
300	TOTAL MATERIALS AND SUPPLIES	4,383,023	5,095,900	5,467,400	4,512,000	6,038,900	6,038,900	5,786,300
634600	Equipment for Collection Facilities	44,858	45,000	45,000	33,800	45,000	45,000	45,000
634650	Equipment for Process Facilities	444,525	330,000	330,000	298,900	215,000	215,000	215,000
634760	Material Handling and Farming Equipment	113,369	308,400	406,300	401,700	15,000	15,000	15,000
634860	Vehicle Equipment	452,807	150,000	150,100	150,100	150,000	150,000	150,000
400	TOTAL MACHINERY AND EQUIPMENT	1,055,559	833,400	931,400	884,500	425,000	425,000	425,000
TOTAL NORTH SERVICE AREA		\$ 57,586,163	\$ 60,658,600	\$ 61,600,600	\$ 58,137,000	\$ 61,653,400	\$ 61,653,400	\$ 61,742,500

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 exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level or when transfers of funds are anticipated.

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
710	North Service Area Executive Office					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP20	Managing Engineer	1	1		1	
HP17	Senior Mechanical Engineer	1	1		1	
HP12	Secretary #1	1	1		1	
TOTAL 710	North Service Area Executive Office	4	4	786,295	4	737,174
720	Plant Engineering & Maintenance Section					
724	Maintenance Unit					
HP19	Master Mechanic II #2 (Master Mechanic I) (New Grade HP18)	1	1		1	
HP17	Assistant Master Mechanic	4	4		4	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Civil Engineer #2 (Engineering Technician V) (New Grade HP14)	1	1		1	
HP15	Associate Electrical Engineer	1	1		1	
HP15	Associate Process Control Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		—	
HP14	Assistant Civil Engineer #2 (Engineering Technician V)	—	—		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 724	Maintenance Unit	11	11	1,587,148	11	1,675,267
760	Area Maintenance Section					
764	Area Maintenance Unit					
PR5933	Architectural Ironworker	2	2		2	
PR5353	Bricklayer	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	12	12		12	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	15	15		15	
PR6453	Hoisting Engineer	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR7579	Machinist Foreman	1	1		1	
PR7575	Machinist Leadman	1	1		1	
PR7573	Machinist	16	16		16	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7775	Pipefitter Leadman	1	1		1	
PR7773	Pipefitter	13	13		13	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	2	2		2	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	4	4		4	
TOTAL 764	Area Maintenance Unit	82	82	9,891,461	82	10,238,904
TOTAL 760	Area Maintenance Section	82	82	9,891,461	82	10,238,904
TOTAL 720	Plant Engineering & Maintenance Section	93	93	11,478,609	93	11,914,171
715	Terrence J. O'Brien Water Reclamation Plant Branch					
715	Terrence J. O'Brien Water Reclamation Plant Branch Office					
HP20	Managing Engineer	1	1		1	
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch Office	1	1	237,031	1	243,549
730	Plant Operations Section					
731	Administrative Unit					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	—	1		1	
HP15	Associate Civil Engineer	1	1		—	
TOTAL 731	Administrative Unit	2	3	415,986	2	326,213
723	Electrical Engineering Unit					
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Process Control Engineer	—	—		1	
NR6251	Chief Electrical Operator	1	1		1	
NR6233	Electrical Operator II	5	6		6	
NR6232	Electrical Operator I	2	2		2	
TOTAL 723	Electrical Engineering Unit	9	10	1,235,701	11	1,399,055

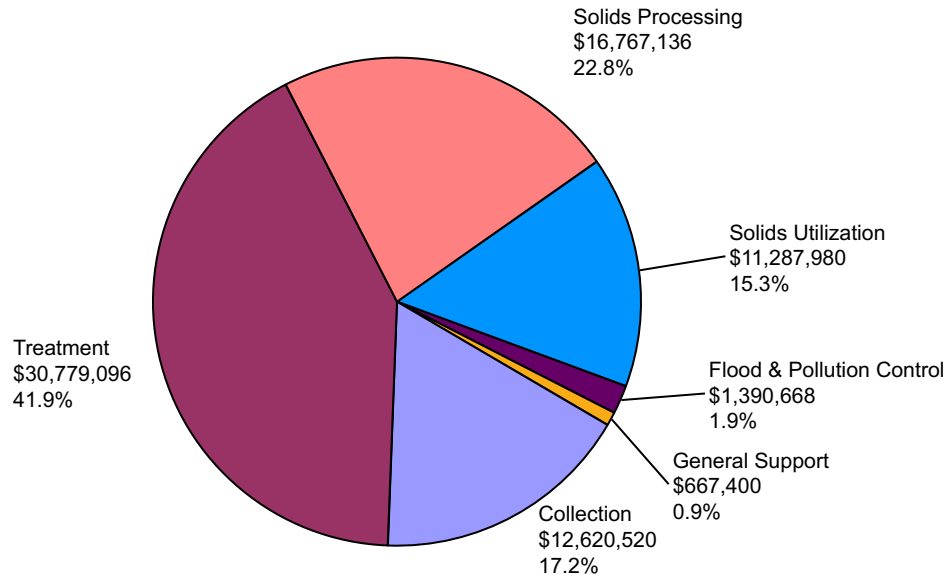
Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
732	Treatment Operations Unit					
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	4	4		4	
NR8650	Maintenance Laborer Class A Shift	5	5		5	
TOTAL 732	Treatment Operations Unit	18	18	1,947,517	18	1,957,371
734	Mechanical Operations Unit					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	1	1		1	
NR6810	Fireman-Oiler	6	6		6	
NR6832	Operating Engineer II	8	8		8	
NR6831	Operating Engineer I	5	5		5	
TOTAL 734	Mechanical Operations Unit	21	21	2,501,334	21	2,662,699
TOTAL 730	Plant Operations Section	50	52	6,100,537	52	6,345,338
743	Buildings & Grounds Unit					
HP14	Engineering Technician V	1	1		1	
HP09	Administrative Clerk	1	—		—	
HP09	Administrative Clerk #1	—	1		—	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	3	3		3	
NR8652	Maintenance Laborer Class B	5	6		6	
TOTAL 743	Buildings & Grounds Unit	11	12	969,169	11	952,111
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch	62	65	7,306,737	64	7,540,999
750	Hanover Park Water Reclamation Plant Section					
751	Administrative Unit					
HP20	Managing Engineer	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 751	Administrative Unit	2	2	331,308	2	340,419
753	Operations Unit					
HP17	Senior Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	5	5		5	
NR6810	Fireman-Oiler	1	1		1	
TOTAL 753	Operations Unit	15	15	1,580,695	15	1,639,803
755	General Plant Services Unit					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	2	2		2	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 755	General Plant Services Unit	4	4	383,088	4	396,835
TOTAL 750	Hanover Park Water Reclamation Plant Section	21	21	2,295,091	21	2,377,056
780	James C. Kirie Water Reclamation Plant Section					
781	Administrative Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 781	Administrative Unit	1	1	237,031	1	243,549
783	Operations Unit					
HP17	Senior Engineer	1	1		1	
HP16	Assistant Chief Operating Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	3	3		4	
NR6810	Fireman-Oiler	1	1		1	
NR8650	Maintenance Laborer Class A Shift	3	3		3	
NR6831	Operating Engineer I	6	6		6	
TOTAL 783	Operations Unit	23	23	2,697,934	24	2,896,341
785	General Plant Services Unit					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	3	3		3	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 785	General Plant Services Unit	5	5	466,589	5	489,840
TOTAL 780	James C. Kirie Water Reclamation Plant Section	29	29	3,401,554	30	3,629,730

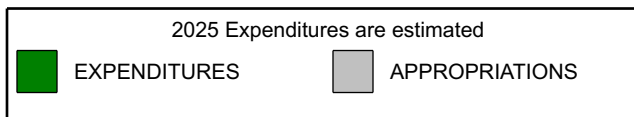
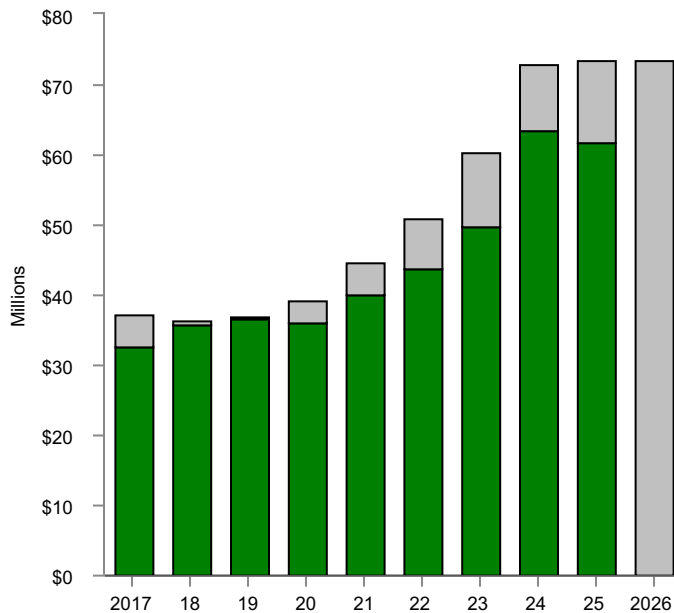
Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
790	John E. Egan Water Reclamation Plant Section					
791	Administrative Unit					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 791	Administrative Unit	3	3	483,645	3	508,567
793	Operations Unit					
HP16	Assistant Chief Operating Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	4	4		4	
NR6810	Fireman-Oiler	1	1		1	
NR6832	Operating Engineer II	1	1		1	
NR6831	Operating Engineer I	6	6		6	
TOTAL 793	Operations Unit	21	21	2,374,960	21	2,531,231
795	General Plant Services Unit					
HP14	Engineering Technician V	1	1		1	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	4	4		4	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 795	General Plant Services Unit	7	7	668,411	7	693,712
TOTAL 790	John E. Egan Water Reclamation Plant Section	31	31	3,527,016	31	3,733,509
TOTAL	Maintenance & Operations North Service Area	240	243	28,795,302	243	29,932,640
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA PROGRAMS

2026	\$73,512,800
2025	\$73,448,500
Increase	\$64,300

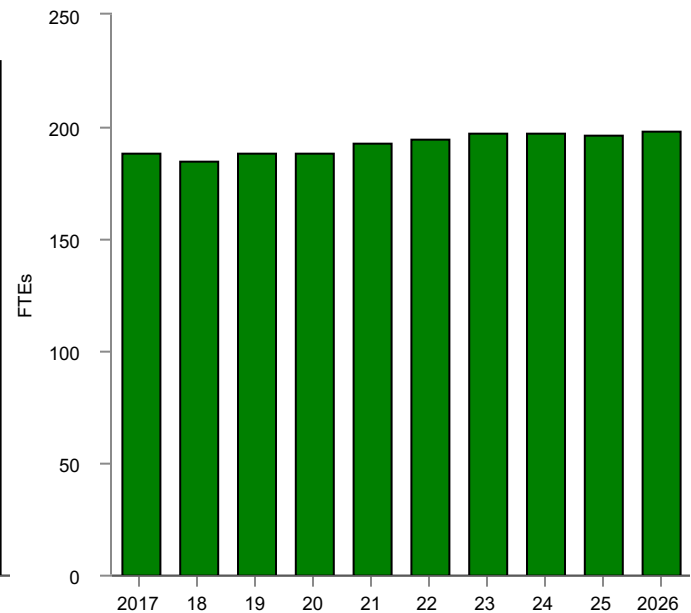


APPROPRIATIONS & EXPENDITURES



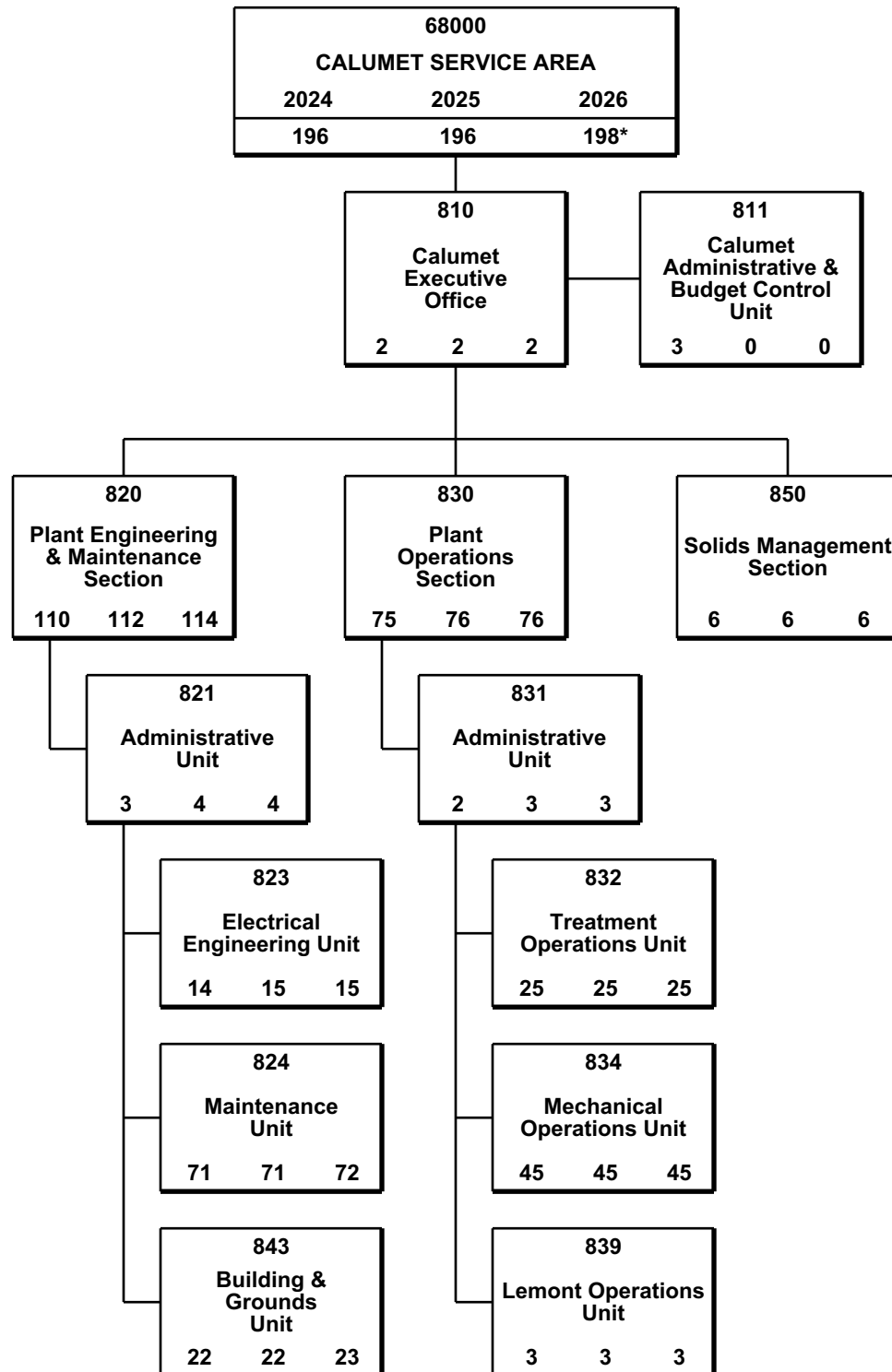
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.

BUDGETED FTE POSITIONS



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

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA



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



68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION & TREATMENT: The Calumet Service Area will collect and treat approximately 101.0 billion gallons of wastewater through its Calumet and Lemont treatment facilities.		\$43,399,616	59.1 %
	Design: Flows ^ CBOD * SS *		
Calumet Water Reclamation Plant	354 MGD 10 mg/L 15 mg/L		
Lemont Water Reclamation Plant	2.3 MGD 20 mg/L 25 mg/L		
^ In millions of gallons per day (MGD).			
* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:			
CBOD - Carbonaceous Biochemical Oxygen Demand			
SS - Suspended Solids			
2. SOLIDS PROCESSING: The Calumet Service Area will remove and process 35,000 dry tons of solids through various systems, including concentration, heated anaerobic digestion, lagoon stabilization, and air drying.		\$16,767,136	22.8 %
3. SOLIDS UTILIZATION: The Calumet Service Area will beneficially utilize approximately 24,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.		\$11,287,980	15.3 %
4. FLOOD & POLLUTION CONTROL: The Calumet Service Area will work to prevent local area flooding through the operation of nine detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the channel maintenance and debris boat crews.		\$ 1,390,668	1.9 %
5. GENERAL SUPPORT: The Calumet Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.		\$ 667,400	0.9 %
Division Totals		\$73,512,800	100.0 %
Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.			

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$13,226,137	2026	56 \$ 12,620,520	\$(1,610,416)	(11.3)
			2025	56 \$ 14,230,936		
1100	Surface Interceptor Systems	\$ 579,476	2026	4 \$ 596,300	\$ 33,671	6.0
			2025	4 \$ 562,629		
1200	Tunnel and Reservoir System	\$ 3,399,060	2026	10 \$ 4,102,500	\$ (511,266)	(11.1)
			2025	10 \$ 4,613,766		
1300	Pumping Station Facilities	\$ 3,942,846	2026	15 \$ 3,839,500	\$ (66,398)	(1.7)
			2025	16 \$ 3,905,898		
1900	Collection - Indirect Costs	\$ 5,304,755	2026	27 \$ 4,082,220	\$(1,066,422)	(20.7)
			2025	26 \$ 5,148,642		
2000	Treatment	\$24,599,811	2026	87 \$ 30,779,096	\$ 3,260,553	11.8
			2025	86 \$ 27,518,543		
2000	Pre-Treatment	\$ 678,119	2026	4 \$ 701,200	\$ 55,227	8.5
			2025	4 \$ 645,973		
2100	Primary Treatment	\$ 1,331,519	2026	12 \$ 1,402,900	\$ 16,314	1.2
			2025	12 \$ 1,386,586		
2200	Secondary Treatment	\$11,557,004	2026	23 \$ 12,241,900	\$ 478,796	4.1
			2025	23 \$ 11,763,104		
2300	Tertiary Treatment	\$ 2,678,432	2026	6 \$ 3,617,900	\$ (55,366)	(1.5)
			2025	6 \$ 3,673,266		
2900	Treatment - Indirect Costs	\$ 8,354,737	2026	42 \$ 12,815,196	\$ 2,765,582	27.5
			2025	41 \$ 10,049,614		
a) Decrease is due to the reduced need for electrical energy services for TARP Pump Station (\$210,000) and the completion of the TARP radio and telephone support project (\$184,000). b) Decrease is due to a reduced need for compensation to employees for retirement, severance, and overtime (\$344,200), electrical energy credit program (\$281,100), a reallocation of natural gas costs to process activities (\$121,700), a reduced estimate for city water services (\$76,700) a reduced need for electrical instruments and components (\$50,000), and a reduced need for pavement (\$46,800) and fire alarm system repairs (\$46,500). c) Increase is due to the Distributed Control Service field communication upgrade (\$780,000), offset by the reallocation of electrical energy costs for process activities (\$368,200). d) Increase is due to the reallocation of electrical energy (\$728,200), overtime (\$521,200), and natural gas (\$358,900) costs to process activities, the procurement of one distributed control system training cabinet (\$275,000), the reallocation of salaries to better reflect current activities (\$155,700), miscellaneous building repairs (\$123,400), the furnish, deliver, and install of station batteries (\$120,000), replacement utility vehicles (\$107,800), procurement of one spare rotating assembly (\$102,500), a higher estimate for city water (\$97,600), and the furnish and deliver of one scissor lift (\$72,200).						

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

PROGRAMS BY PRIORITY:			Budgeted		Change	
Number	Name	2024 Actual	FTEs	Dollars	Dollars	Percent
3000	Solids Processing	\$13,048,460	2026 39	\$ 16,767,136	\$ (4,130,084)	(19.8)
			2025 38	\$ 20,897,220		
3100	Thickening	\$ 794,063	2026 8	\$ 1,296,800	\$ 489,370	60.6
			2025 7	\$ 807,430		
3200	Stabilization	\$ 2,418,875	2026 9	\$ 2,186,100	\$ 55,332	2.6
			2025 9	\$ 2,130,768		
3300	Dewatering	\$ 5,782,424	2026 3	\$ 10,009,100	\$ (3,763,976)	(27.3)
			2025 3	\$ 13,773,076		
3900	Solids Processing - Indirect Costs	\$ 4,053,098	2026 19	\$ 3,275,136	\$ (910,809)	(21.8)
			2025 19	\$ 4,185,945		
4000	Flood & Pollution Control	\$ 1,764,826	2026 2	\$ 1,390,668	\$ 128,907	10.2
			2025 2	\$ 1,261,761		
4200	Waterways Control and Stormwater Reservoirs	\$ 299,468	2026 1	\$ 249,100	\$ 29,527	13.4
			2025 1	\$ 219,573		
4400	Aeration Facilities	\$ 1,244,620	2026 1	\$ 1,023,400	\$ 225,002	28.2
			2025 1	\$ 798,398		
4900	Flood & Pollution Control - Indirect Costs	\$ 220,738	2026 —	\$ 118,168	\$ (125,622)	(51.5)
			2025 —	\$ 243,790		
5000	Solids Utilization	\$ 8,418,193	2026 11	\$ 11,287,980	\$ 2,351,264	26.3
			2025 11	\$ 8,936,716		
5100	Solids Drying	\$ 3,451,368	2026 3	\$ 6,712,600	\$ 2,804,723	71.8
			2025 3	\$ 3,907,877		
5200	Solids Distribution	\$ 2,662,983	2026 2	\$ 3,175,000	\$ 44,312	1.4
			2025 2	\$ 3,130,688		
e) Increase is due to a need for polymer to support alternative methods of dewatering, as the Red Line Chicago Transit Authority (CTA) expansion disrupts current access to the East Drying Sites (\$400,000). f) Decrease is due to favorable bids for the chemical coagulants contract to support phosphorus removal (\$2,567,600) and the procurement of one dewatering centrifuge in 2025 (\$1,159,500). g) Decrease is due to the reallocation of electrical energy (\$436,300), overtime (\$215,800), and natural gas (\$188,600) costs to process activities. h) Increase is due to a higher estimate for electrical energy for sidestream elevated pool aeration stations one through five (\$190,000). i) Decrease is due to a reduction in electrical energy (\$41,800), a reduced need for compensation to employees for retirement, severance, and overtime (\$25,500), a reduction in natural gas usage specific to flood and pollution control activities at the Calumet WRP (\$18,300), and a reduced need for instruments and electrical components (\$7,500). j) Increase is due to the need for alternative methods of dewatering, as the Red Line CTA expansion disrupts current access to the East Drying Sites. Methods include tanks, pumps, and polymer for GeoPools (\$907,000), additional truck hauling (\$860,000), and the procurement of one wheel loader (\$620,000) and one tractor (\$350,000).						

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

PROGRAMS BY PRIORITY:			2024	Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
5900	Solids Utilization - Indirect Costs	\$ 2,303,842	2026	6	\$ 1,400,380	\$ (497,771)	(26.2)	k)
			2025	6	\$ 1,898,151			
7000	General Support (excluding program number 7604)	\$ 2,116,850	2026	3	\$ 667,400	\$ 64,076	10.6	
			2025	3	\$ 603,324			
7604	Social Security and Medicare Contributions	\$ 313,489	2026	—	\$ —	\$ —	—	
			2025	—	\$ —			
Division Totals		\$63,487,766	2026	198	\$ 73,512,800	\$ 64,300	0.1 %	*
			2025	196	\$ 73,448,500			
k) Decrease is due to the procurement of one tractor and boom mower (\$261,100) and one backhoe loader (\$122,100) in the prior year.								
* The 2026 position total for the Calumet Service Area is 198, with no positions budgeted in the Stormwater Management Fund.								

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Calumet and Lemont Water Reclamation Plants					
	Calumet Water Reclamation Plant	Mil. Gallons	89,139	100,000	100,000	
		Cost	\$ 37,002,463	\$ 41,000,706	\$ 42,776,916	a)
		Cost/Mil. Gallons	\$ 415.11	\$ 410.01	\$ 427.77	
	Lemont Water Reclamation Plant	Mil. Gallons	983	1,000	1,000	
		Cost	\$ 823,485	\$ 748,773	\$ 622,700	b)
		Cost/Mil. Gallons	\$ 837.73	\$ 748.77	\$ 622.70	
3000	Solids Processing					
	Remove and Process Solids Through Various Systems, Including Concentration, Heated Anaerobic Digestion, Lagoon Stabilization, and Air Drying	Dry Tons	41,034	35,000	35,000	
		Cost	\$ 13,048,460	\$ 20,897,220	\$ 16,767,136	c)
		Cost/Dry Ton	\$ 317.99	\$ 597.06	\$ 479.06	c)
4000	Flood & Pollution Control					
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution					
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	9	9	9	
		Cost	\$ 299,468	\$ 219,573	\$ 249,100	
		Cost/Reservoir	\$ 33,274.22	\$ 24,397.02	\$ 27,677.78	
4400	Aeration Facilities	Cost	\$ 1,244,620	\$ 798,398	\$ 1,023,400	d)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 220,738	\$ 243,790	\$ 118,168	e)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites, such as for Daily and Final Cover in Sanitary Landfills	Dry Tons	22,556	24,500	24,500	
		Cost	\$ 8,418,193	\$ 8,936,716	\$ 11,287,980	f)
		Cost/Dry Ton	\$ 373.21	\$ 364.76	\$ 460.73	f)
7000	General Support (excluding program number 7604)					
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 2,116,850	\$ 603,324	\$ 667,400	
7604	Social Security and Medicare Contributions	Cost	\$ 313,489	\$ —	\$ —	
	Division Totals		\$ 63,487,766	\$ 73,448,500	\$ 73,512,800	
a) Increase is due to the Distributed Control Service field communication upgrade and training cabinet (\$1,055,000), a reallocation of overtime to better reflect current activities (\$297,100), a reallocation of natural gas to processing activities (\$237,200), and an increased need for miscellaneous building repairs (\$123,400). b) Decrease is due to the procurement of one turbo blower at the Lemont WRP in the prior year (\$146,000). c) Decrease is due to favorable bids for the chemical coagulants contract to support phosphorus removal (\$2,567,600), the procurement of one dewatering centrifuge in 2025 (\$1,159,500), and a reduction in electrical energy for solids processing (\$500,100). d) Increase is due to a higher estimate for electrical energy for sidestream elevated pool aeration stations one through five (\$190,000). e) Decrease is due to a reduction in electrical energy (\$41,800), a reduced need for compensation to employees for retirement, severance, and overtime (\$25,500), a reduction in natural gas usage specific to flood and pollution control activities at the Calumet WRP (\$18,300), and a reduced need for instruments and electrical components (\$7,500). f) Increase is due to the need for alternative methods of dewatering, as the Red Line CTA expansion disrupts current access to the East Drying Sites. Methods include tanks, pumps, and polymer for GeoPools (\$907,000), additional truck hauling (\$860,000), and the procurement of one wheel loader (\$620,000) and one tractor (\$350,000), offset by the procurement of one tractor and boom mower (\$261,100) and one backhoe loader in 2025 (\$122,100).						

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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 21,307,465	\$ 22,295,200	\$ 22,225,800	\$ 21,259,000	\$ 23,517,600	\$ 23,517,600	\$ 23,656,700
601050	Compensation Plan Adjustments	—	—	420,700	418,000	161,000	161,000	161,000
601060	Compensation for Paid Overtime	1,195,621	1,274,700	830,000	990,000	820,000	820,000	820,000
601070	Social Security and Medicare Contributions	313,489	334,800	334,800	321,800	335,300	335,300	334,500
601080	Salaries of Nonbudgeted Employees	—	—	41,400	42,600	—	—	—
601100	Tuition and Training Payments	5,246	29,000	28,400	8,500	71,500	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	23,039,900	25,023,400	25,023,400	25,043,700
612010	Travel	—	3,600	3,000	1,200	3,600	3,600	3,600
612030	Meals and Lodging	7,524	10,000	10,000	9,200	10,900	10,900	10,900
612050	Compensation for Personally-Owned Automobiles	39,426	48,000	48,000	47,000	48,000	48,000	48,000
612080	Motor Vehicle Operating Services	87	500	300	200	500	500	500
612150	Electrical Energy	15,531,185	12,849,100	10,849,100	10,727,600	12,224,000	12,224,000	12,224,000
612160	Natural Gas	437,361	751,300	751,300	438,900	751,300	751,300	751,300
612170	Water and Water Services	349,169	348,800	348,800	280,600	348,800	348,800	348,800
612240	Testing and Inspection Services	37,498	86,600	86,600	52,100	60,000	60,000	60,000
612330	Rental Charges	3,696	11,000	11,000	3,700	11,000	11,000	11,000
612410	Governmental Service Charges	95,975	100,000	100,000	96,900	100,000	100,000	100,000
612420	Maintenance of Grounds and Pavements	116,100	442,500	427,500	239,100	260,500	320,500	320,500
612490	Contractual Services, N.O.C.	13,812	22,400	22,400	14,600	18,900	18,900	18,900
612520	Waste Material Disposal Charges	5,964,029	6,939,200	6,939,200	6,901,900	7,911,200	7,911,200	7,911,200
612600	Repairs to Collection Facilities	92,178	798,900	814,800	743,300	442,000	442,000	442,000
612650	Repairs to Process Facilities	2,957,567	4,314,100	3,807,200	3,016,800	5,311,900	5,311,900	5,311,900
612680	Repairs to Buildings	267,817	885,800	843,800	387,000	790,400	790,400	790,400
612760	Repairs to Material Handling and Farming Equipment	93,683	100,000	112,000	111,300	100,000	100,000	100,000
612780	Safety Repairs and Services	30,035	62,000	44,600	30,000	36,800	36,800	36,800
612820	Computer Software Maintenance	3,491	3,600	3,600	3,500	3,600	3,600	3,600
612860	Repairs to Vehicle Equipment	59,051	53,500	53,500	49,500	75,900	75,900	75,900
612990	Repairs, N.O.C.	684	2,000	2,000	300	2,000	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	26,100,370	27,832,900	25,278,700	23,154,700	28,511,300	28,571,300	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623030	Metals	7,818	12,600	12,600	9,000	12,600	12,600	12,600
623070	Electrical Parts and Supplies	1,039,105	1,265,600	1,190,600	900,300	1,050,800	1,050,800	1,050,800
623090	Plumbing Accessories and Supplies	332,892	455,100	455,100	386,900	383,100	383,100	383,100
623130	Buildings, Grounds, Paving Materials, and Supplies	53,245	100,700	100,700	71,400	90,700	90,700	90,700
623190	Paints, Solvents, and Related Materials	5,094	5,000	5,000	3,000	3,000	3,000	3,000
623250	Vehicle Parts and Supplies	41,623	75,000	101,400	88,000	85,000	85,000	85,000
623270	Mechanical Repair Parts	1,080,119	1,715,400	1,815,400	1,715,700	1,695,500	1,845,500	1,845,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	27,959	37,000	37,000	33,100	15,000	15,000	15,000
623560	Processing Chemicals	9,166,608	15,519,900	12,377,700	9,914,000	13,913,600	13,353,600	13,334,700
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	10,377	28,500	28,500	10,100	28,500	28,500	28,500
623660	Cleaning Supplies	865	1,000	2,100	1,600	1,000	1,000	1,000
623680	Tools and Supplies	103,157	100,000	100,000	99,100	73,000	73,000	73,000
623780	Safety and Medical Supplies	9,228	15,800	15,100	2,500	15,800	15,800	15,800
623800	Computer Software	682	1,000	1,000	—	1,000	1,000	1,000
623810	Computer Supplies	2,912	—	—	—	5,000	5,000	5,000
623820	Fuel	67,490	115,000	115,000	65,300	115,000	115,000	115,000
623860	Lubricants	9,975	2,000	11,300	10,800	12,000	12,000	12,000
623990	Materials and Supplies, N.O.C.	40,083	49,200	49,200	23,500	49,500	49,500	49,500
300	TOTAL MATERIALS AND SUPPLIES	11,999,230	19,498,800	16,417,700	13,334,300	17,550,100	17,140,100	17,121,200
634650	Equipment for Process Facilities	740,183	1,129,500	1,500,300	1,376,100	1,388,600	1,388,600	1,388,600
634760	Material Handling and Farming Equipment	961,574	790,000	468,800	468,800	820,000	1,170,000	1,170,000
634860	Vehicle Equipment	252,211	120,000	366,100	340,500	120,000	120,000	120,000
634990	Machinery and Equipment, N.O.C.	612,377	145,400	64,900	60,300	98,000	98,000	98,000
400	TOTAL MACHINERY AND EQUIPMENT	2,566,344	2,184,900	2,400,100	2,245,700	2,426,600	2,776,600	2,776,600
TOTAL CALUMET SERVICE AREA		\$ 63,487,765	\$ 73,450,300	\$ 67,977,600	\$ 61,774,600	\$ 73,511,400	\$ 73,511,400	\$ 73,512,800

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 exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level or when transfers of funds are anticipated.

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
810	Calumet Executive Office					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 810	Calumet Executive Office	2	2	375,300	2	385,621
811	Calumet Administrative & Budget Control Unit					
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	1	—		—	
HP09	Administrative Clerk	1	—		—	
TOTAL 811	Calumet Administrative & Budget Control Unit	3	—	—	—	—
820	Plant Engineering & Maintenance Section					
821	Administrative Unit					
HP20	Managing Engineer	1	1		1	
HP15	Associate Mechanical Engineer	—	—		1	
HP14	Assistant Civil Engineer	1	1		—	
HP14	Engineering Technician V	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	—	1		1	
TOTAL 821	Administrative Unit	3	4	553,871	4	588,539
823	Electrical Engineering Unit					
HP17	Senior Electrical Engineer	—	1		1	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Process Control Engineer	1	1		1	
NR6251	Chief Electrical Operator	1	1		1	
NR6233	Electrical Operator II	5	5		5	
NR6232	Electrical Operator I	6	6		6	
TOTAL 823	Electrical Engineering Unit	14	15	1,832,071	15	1,901,135
824	Maintenance Unit					
HP18	Master Mechanic I	1	1		1	
HP17	Assistant Master Mechanic	3	3		3	

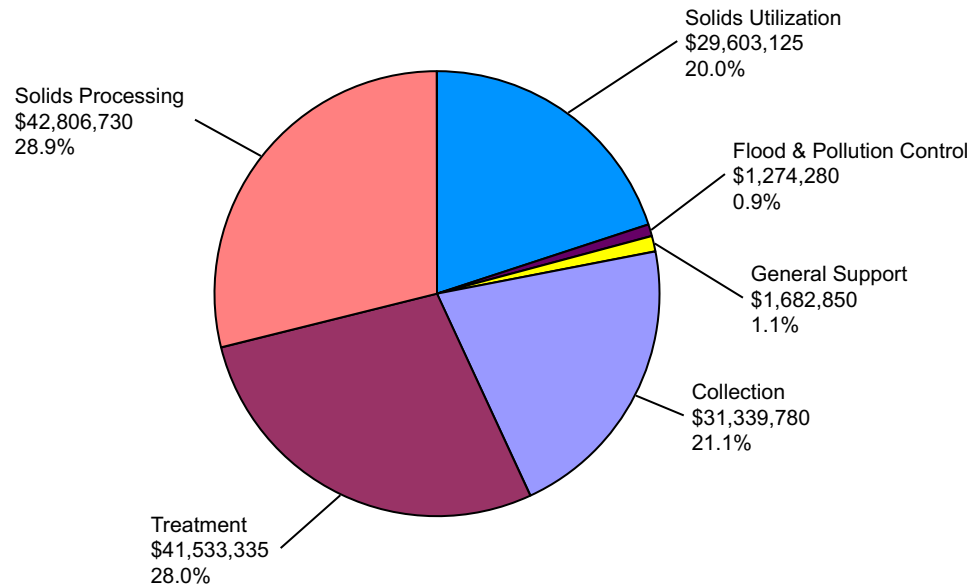
Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR5353	Bricklayer	1	1		1	
PR5155	Carpenter Leadman	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	7	7		7	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	11	11		11	
PR7343	Electrical Mechanic #1	—	—		1	
PR6453	Hoisting Engineer	3	3		3	
PR7579	Machinist Foreman	1	1		1	
PR7573	Machinist	10	10		10	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7773	Pipefitter	10	10		10	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	5	5		5	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	6	6		6	
TOTAL 824	Maintenance Unit	71	71	8,677,940	72	9,040,174
843	Buildings & Grounds Unit					
HP15	Associate Civil Engineer	—	—		1	
HP14	Engineering Technician V	1	1		—	
HP14	Engineering Technician V #1	—	—		1	
HP12	Engineering Technician IV	1	1		1	
NR8331	Laborer Foreman	2	2		2	
NR8651	Maintenance Laborer Class A	8	8		8	
NR8652	Maintenance Laborer Class B	10	10		10	
TOTAL 843	Buildings & Grounds Unit	22	22	1,867,493	23	2,018,771
TOTAL 820	Plant Engineering & Maintenance Section	110	112	12,931,375	114	13,548,618

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
830	Plant Operations Section					
831	Administrative Unit					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP09	Administrative Clerk	—	1		1	
TOTAL 831	Administrative Unit	2	3	482,042	3	449,310
832	Treatment Operations Unit					
HP16	Treatment Plant Operator III	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	6	6		6	
NR8650	Maintenance Laborer Class A Shift	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 832	Treatment Operations Unit	25	25	2,585,154	25	2,709,831
834	Mechanical Operations Unit					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	2	2		2	
NR6810	Fireman-Oiler	5	5		5	
NR8650	Maintenance Laborer Class A Shift	7	7		7	
NR6832	Operating Engineer II	12	12		12	
NR6831	Operating Engineer I	18	18		18	
TOTAL 834	Mechanical Operations Unit	45	45	5,274,704	45	5,609,312
839	Lemont Operations Unit					
HP14	Treatment Plant Operator II	1	1		1	
HP12	Treatment Plant Operator I	2	2		2	
TOTAL 839	Lemont Operations Unit	3	3	325,766	3	339,602
TOTAL 830	Plant Operations Section	75	76	8,667,666	76	9,108,055
850	Solids Management Section					
HP17	Senior Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	

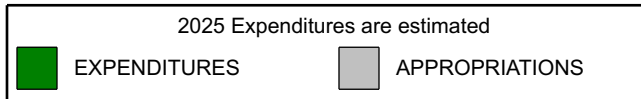
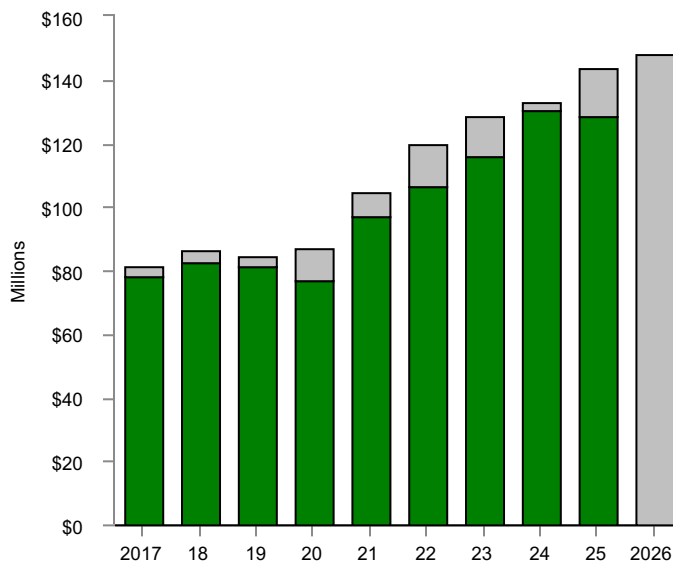
Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	2	2		2	
TOTAL 850	Solids Management Section	6	6	659,200	6	641,699
TOTAL	Maintenance & Operations Calumet Service Area	196	196	22,633,542	198	23,683,992
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA PROGRAMS

2026	\$148,240,100
2025	\$143,633,800
Increase	\$4,606,300

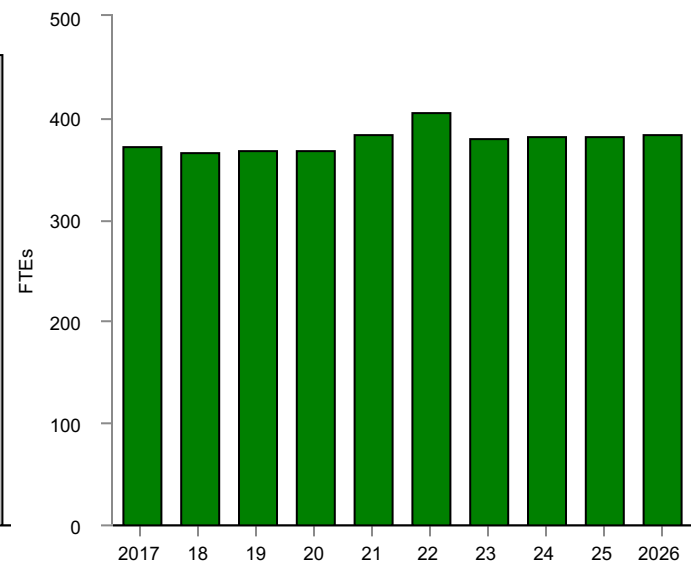


APPROPRIATIONS & EXPENDITURES



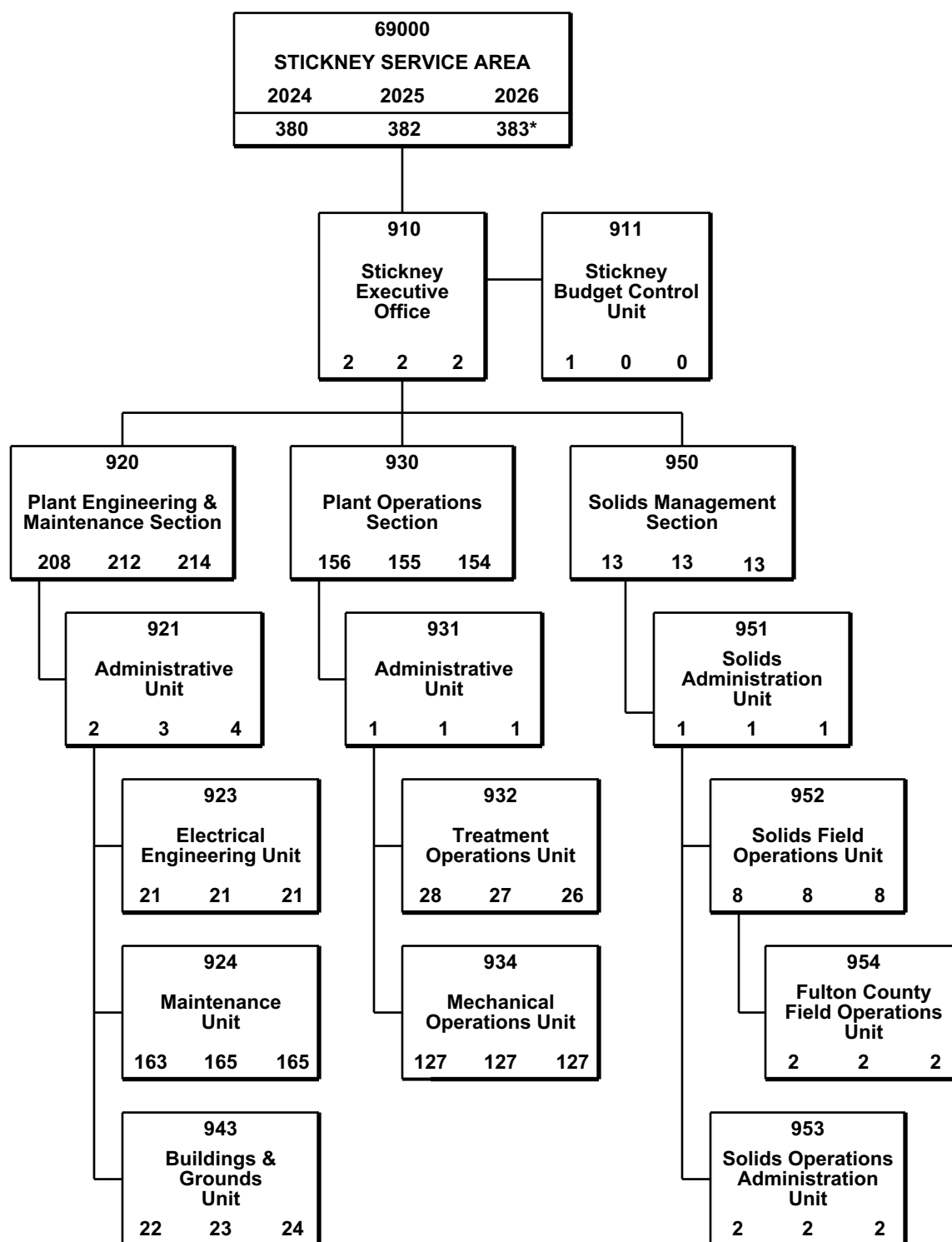
2019 - Decrease is due to the transfer of the Biosolids Processing Facility (Pelletizer) to the General Division.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.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

BUDGETED FTE POSITIONS

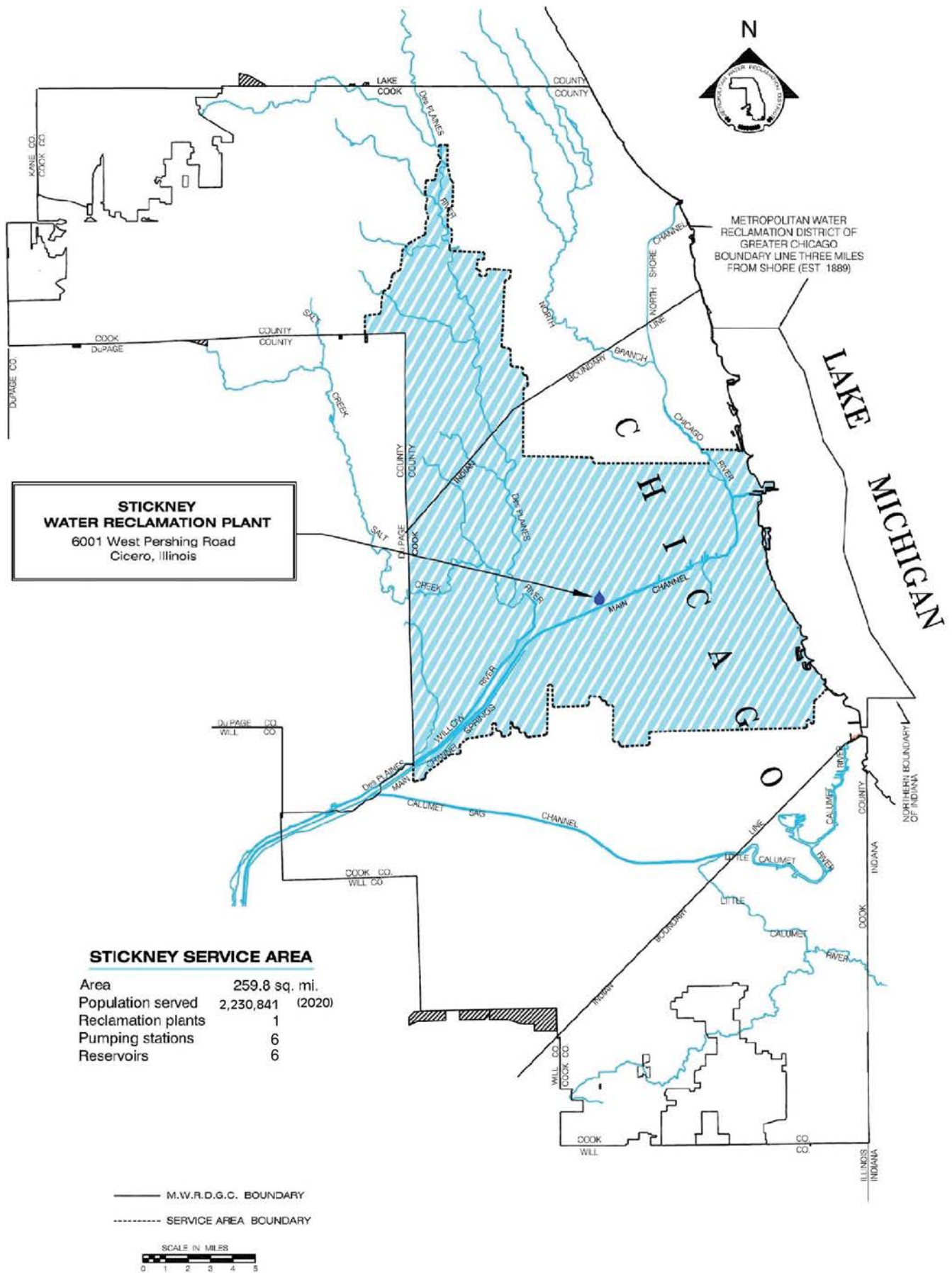


2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2023 - Decrease is due to organizational redesign.

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA



* In 2026, nine positions in the Stickney Service Area are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department, one in Unit 924 and eight in Unit 934.



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

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION & TREATMENT: The Stickney Service Area will collect and treat approximately 240.0 billion gallons of wastewater through its treatment facilities.		\$ 72,873,115	49.1 %
Design: Flows ^ CBOD * SS * Stickney Water Reclamation Plant 1,200 MGD 10 mg/L 12 mg/L ^ In millions of gallons per day (MGD). * National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter: CBOD - Carbonaceous Biochemical Oxygen Demand SS - Suspended Solids			
2. SOLIDS PROCESSING: The Stickney Service Area will remove 149,487 dry tons and process 190,000 dry tons of solids (includes 40,513 dry tons from North Service Area) through various systems, including heated anaerobic digestion, centrifuging, concentration, lagoon stabilization, and air drying.		\$ 42,806,730	28.9 %
3. SOLIDS UTILIZATION: The Stickney Service Area will beneficially utilize 94,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.		\$ 29,603,125	20.0 %
4. FLOOD & POLLUTION CONTROL: The Stickney Service Area will work to prevent local area flooding through the operation of 6 detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the debris boats and the channel maintenance and debris boat crews.		\$ 1,274,280	0.9 %
5. GENERAL SUPPORT: The Stickney Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.		\$ 1,682,850	1.1 %
Division Totals		<u>\$148,240,100</u>	<u>100.0 %</u>
Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.			

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 31,941,351	2026 93	\$ 31,339,780	\$ (1,843,886)	(5.6)
			2025 94	\$ 33,183,666		
1100	Surface Interceptor Systems	\$ 375,952	2026 —	\$ 274,000	\$ (38,400)	(12.3)
			2025 —	\$ 312,400		
1200	Tunnel and Reservoir System	\$ 8,636,166	2026 15	\$ 8,206,500	\$ (804,935)	(8.9)
			2025 15	\$ 9,011,435		
1300	Pumping Station Facilities	\$ 15,466,467	2026 44	\$ 15,283,400	\$ (118,868)	(0.8)
			2025 45	\$ 15,402,268		
1900	Collection - Indirect Costs	\$ 7,462,766	2026 34	\$ 7,575,880	\$ (881,683)	(10.4)
			2025 34	\$ 8,457,563		
2000	Treatment	\$ 33,827,120	2026 116	\$ 41,533,335	\$ 5,880,284	16.5
			2025 114	\$ 35,653,051		
2000	Pre-Treatment	\$ 2,904,330	2026 20	\$ 3,119,900	\$ 121,151	4.0
			2025 20	\$ 2,998,749		
2100	Primary Treatment	\$ 1,405,633	2026 12	\$ 1,401,400	\$ (112,584)	(7.4)
			2025 12	\$ 1,513,984		
2200	Secondary Treatment	\$ 15,214,772	2026 26	\$ 14,181,500	\$ (503,769)	(3.4)
			2025 26	\$ 14,685,269		
2300	Tertiary Treatment	\$ 17,694	2026 —	\$ 78,300	\$ 893	1.2
			2025 —	\$ 77,407		
2900	Treatment - Indirect Costs	\$ 14,284,691	2026 58	\$ 22,752,235	\$ 6,374,593	38.9
			2025 56	\$ 16,377,642		
a) Decrease is due to the reduced demand for electric services at Mainstream Pumping Station and Tunnel and Reservoir Plan facilities (\$891,800), offset by increased demand for Limitorque parts and services (\$60,000) and electrical parts for Tunnel and Reservoir Plan pumping stations (\$20,000). b) Decrease is due to the reduced demand for electric services at Stickney Water Reclamation Plant (\$552,700) and the reclassification of compensation plan adjustments (\$478,700), offset by increased demand for spare electrical parts (\$131,800), parts for centrifuges (\$24,000), and Gardner Denver Nash (\$24,000). c) Decrease is due to reduced demand for electric services for aeration blowers (\$905,800) and reconstruction of process blower motors (\$105,000), offset by the increased demand for repairs and alterations to plant facilities (\$250,000) and final tank weir parts (\$250,000). d) Increase is due to the implementation of a new CMMS system (\$3,000,000), the reclassification of electric services for general service (\$2,225,000), support for the new CMMS system (\$750,000), and the increased demand for a snow plow/dump truck (\$325,000).						

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

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
3000	Solids Processing	\$ 37,081,812	2026 136	\$ 42,806,730	\$ 2,383,608	5.9
			2025 136	\$ 40,423,122		
3100	Thickening	\$ 7,105,975	2026 25	\$ 6,542,400	\$ (762,350)	(10.4)
			2025 25	\$ 7,304,750		
3200	Stabilization	\$ 5,421,749	2026 33	\$ 5,475,300	\$ 863,970	18.7
			2025 34	\$ 4,611,330		
3300	Dewatering	\$ 16,902,857	2026 41	\$ 20,068,600	\$ 65,617	0.3
			2025 41	\$ 20,002,983		
3900	Solids Processing - Indirect Costs	\$ 7,651,231	2026 37	\$ 10,720,430	\$ 2,216,371	26.1
			2025 36	\$ 8,504,059		
4000	Flood & Pollution Control	\$ 1,301,524	2026 8	\$ 1,274,280	\$ (259,782)	(16.9)
			2025 8	\$ 1,534,062		
4200	Waterways Control and Stormwater Reservoirs	\$ 1,038,461	2026 8	\$ 1,024,000	\$ 75,972	8.0
			2025 8	\$ 948,028		
4900	Flood & Pollution Control - Indirect Costs	\$ 263,063	2026 —	\$ 250,280	\$ (335,755)	(57.3)
			2025 —	\$ 586,035		
5000	Solids Utilization	\$ 23,318,841	2026 23	\$ 29,603,125	\$ (963,625)	(3.2)
			2025 23	\$ 30,566,750		
5100	Solids Drying	\$ 4,981,815	2026 7	\$ 5,367,600	\$ 54,463	1.0
			2025 7	\$ 5,313,137		
5200	Solids Distribution	\$ 14,614,280	2026 7	\$ 20,775,600	\$ (1,322,364)	(6.0)
			2025 7	\$ 22,097,964		
5900	Solids Utilization - Indirect Costs	\$ 3,722,746	2026 9	\$ 3,459,925	\$ 304,276	9.6
			2025 9	\$ 3,155,649		
e) Decrease is due to the reduced demand for polymer (\$578,500) and rehab services for centrifuges (\$150,000). f) Increase is due to reallocation of salaries to better reflect current operating conditions (\$1,006,600), offset by a reduction to Social Security and Medicare (\$15,400). g) Increase is due to reclassification of compensation plan adjustments (\$1,642,400), replace sulfatreat media (\$1,000,000), railroad signal/gate crossing repairs (\$350,000) and spare electrical parts (\$186,700), offset by reclassification of electric services for Stickney Water Reclamation Plant for general services (\$854,200). h) Decrease is due to reclassification of compensation plan adjustments (\$300,500). i) Decrease is due to reduced demand for pelletizing facility (\$700,000), delivery of one wheel loader to Lawndale Avenue Solids Management Area (\$516,800) and reclassification of electric services at the Stickney Water Reclamation Plant (\$120,000). j) Increase is due to greater demand for railroad track maintenance (\$305,000).						

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

PROGRAMS BY PRIORITY:			2024	Budgeted		Change			
Number	Name		Actual	FTEs	Dollars	Dollars	Percent		
7000	General Support (excluding program number 7604)	\$	1,987,891	2026	7	\$ 1,682,850	\$ (590,299)	(26.0)	k)
				2025	7	\$ 2,273,149			
7604	Social Security and Medicare Contributions	\$	633,826	2026	—	\$ —	\$ —	—	
				2025	—	\$ —			
Division Totals		\$	130,092,365	2026	383	\$ 148,240,100	\$ 4,606,300	3.2 %	*
				2025	382	\$ 143,633,800			
k) Decrease is due to the reclassification of costs for electric services for the Stickney Water Reclamation Plant for general services (\$502,400), maintenance of the fire suppression system (\$50,000) and screw conveyor for southwest aerated grit (\$20,000).									
* The 2026 position total for the Stickney Service Area is 383, with an additional nine positions budgeted in the Stormwater Management Fund.									

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

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Stickney Water Reclamation Plant	Mil. Gallons	250,660	240,000	240,000	
		Cost	\$ 65,768,471	\$ 68,836,717	\$ 72,873,115	a)
		Cost/Mil. Gallons	\$ 262.38	\$ 286.82	\$ 303.64	
3000	Solids Processing					
	Remove 149,487 Dry Tons of Solids and Process 190,000 Dry Tons of Solids (Includes 40,513 Dry Tons from North Service Area) Through Various Systems, Including Heated Anaerobic Digestion, Centrifuging, Concentration, Lagoon Stabilization, and Air Drying	Dry Tons	183,464	190,000	190,000	
		Cost	\$ 37,081,812	\$ 40,423,122	\$ 42,806,730	b)
		Cost/Dry Ton	\$ 202.12	\$ 212.75	\$ 225.30	
4000	Flood & Pollution Control					
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution					
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	6	6	6	
		Cost	\$ 1,038,461	\$ 948,028	\$ 1,024,000	
		Cost/Reservoir	\$ 173,076.83	\$ 158,004.59	\$ 170,666.67	
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 263,063	\$ 586,035	\$ 250,280	c)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites such as Farmland, District-Funded Green Infrastructure Projects, Public Works Projects, Golf Courses, Highway Authorities, and Parks.	Dry Tons	75,777	87,500	94,500	
		Cost	\$ 19,487,770	\$ 23,595,380	\$ 23,449,925	
		Cost/Dry Ton	\$ 257.17	\$ 269.66	\$ 248.15	
5271	Pelletizer Disposal	Dry Tons	28,867	42,000	30,000	d)
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 3,831,071	\$ 6,971,370	\$ 6,153,200	d)
		Cost/Dry Ton	\$ 132.71	\$ 165.98	\$ 205.11	d)
7000	General Support (excluding program number 7604)					
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	\$ 1,987,891	\$ 2,273,149	\$ 1,682,850	e)
7604	Social Security and Medicare Contributions	Cost	\$ 633,826	\$ —	\$ —	
	Division Totals		\$ 130,092,365	\$ 143,633,800	\$ 148,240,100	
a) Increase is due to the implementation of a new CMMS system (\$3,000,000), support for the new CMMS system (\$750,000), and the increased demand for rehabilitation of rotating assemblies (\$350,100). b) Increase is due to reclassification of compensation plan adjustments (\$1,642,400) and an increased demand for polymer (\$737,100). c) Decrease is due to reclassification of compensation plan adjustments (\$300,500). d) Decrease is due to the reduced demand for the pelletizer facility (\$700,000) and reduced demand for electric services at Stickney Water Reclamation Plant for the pelletizing facility (\$120,000). e) Decrease is due to the reclassification of costs for electric services for the Stickney Water Reclamation Plant for general services (\$502,400).						

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 43,132,855	\$ 43,842,200	\$ 43,842,200	\$ 44,087,900	\$ 47,003,100	\$ 47,003,100	\$ 47,208,800
601050	Compensation Plan Adjustments	—	—	1,089,900	950,000	209,300	209,300	209,300
601060	Compensation for Paid Overtime	2,208,326	3,004,600	1,914,700	2,066,500	2,121,100	2,121,100	2,121,100
601070	Social Security and Medicare Contributions	633,826	664,200	664,200	667,500	670,600	670,600	669,300
601080	Salaries of Nonbudgeted Employees	29,172	5,000	33,000	25,900	5,000	5,000	5,000
601100	Tuition and Training Payments	24,870	117,100	117,100	37,300	76,700	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	47,835,100	50,284,400	50,284,400	50,290,200
612010	Travel	3,762	10,100	10,100	5,000	9,400	9,400	9,400
612030	Meals and Lodging	27,793	36,600	36,600	31,500	45,400	45,400	45,400
612050	Compensation for Personally- Owned Automobiles	24,680	30,000	30,000	25,000	30,000	30,000	30,000
612080	Motor Vehicle Operating Services	20	300	300	200	300	300	300
612150	Electrical Energy	34,632,695	29,931,700	26,531,700	27,092,800	26,433,000	26,433,000	26,433,000
612160	Natural Gas	492,212	1,334,700	1,334,700	900,000	1,131,300	1,131,300	1,131,300
612170	Water and Water Services	718,597	1,498,400	1,498,400	1,300,000	1,091,500	1,091,500	1,091,500
612240	Testing and Inspection Services	36,220	210,600	210,600	185,000	211,800	211,800	211,800
612330	Rental Charges	244,339	161,700	311,700	261,000	100,400	100,400	100,400
612410	Governmental Service Charges	92,380	90,200	90,400	90,000	90,400	90,400	90,400
612420	Maintenance of Grounds and Pavements	736,099	1,352,000	1,160,300	849,000	1,245,000	1,245,000	1,245,000
612430	Payments for Professional Services	60,235	143,600	96,900	59,000	3,128,600	3,128,600	3,128,600
612490	Contractual Services, N.O.C.	578,759	792,100	792,100	478,900	1,057,400	1,057,400	1,057,400
612520	Waste Material Disposal Charges	13,163,908	17,989,600	17,964,600	15,746,600	17,997,400	17,997,400	17,997,400
612590	Sludge Disposal	2,603,325	5,900,000	5,900,000	4,050,000	5,200,000	5,200,000	5,200,000
612600	Repairs to Collection Facilities	2,376,279	3,495,300	3,537,400	2,543,000	4,004,700	4,004,700	4,004,700
612650	Repairs to Process Facilities	7,040,301	4,798,800	4,662,000	3,802,500	5,424,500	5,424,500	5,424,500
612670	Repairs to Railroads	84,759	691,000	691,000	496,000	1,422,000	1,422,000	1,422,000
612680	Repairs to Buildings	491,841	1,139,000	1,052,300	796,600	1,073,500	1,073,500	1,073,500
612760	Repairs to Material Handling and Farming Equipment	239,210	240,500	273,000	239,500	240,500	240,500	240,500
612780	Safety Repairs and Services	199,296	294,000	438,200	273,100	281,900	281,900	281,900
612820	Computer Software Maintenance	6,982	7,000	7,000	7,000	757,000	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 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612860	Repairs to Vehicle Equipment	19,295	45,200	45,200	32,900	27,100	27,100	27,100
612990	Repairs, N.O.C.	3,298	24,000	24,000	3,500	24,000	24,000	24,000
200	TOTAL CONTRACTUAL SERVICES	63,876,285	70,216,400	66,698,500	59,268,100	71,027,100	71,027,100	71,027,100
623030	Metals	10,388	25,000	45,000	33,000	25,000	25,000	25,000
623070	Electrical Parts and Supplies	1,763,463	2,488,800	2,317,800	1,771,000	2,785,300	2,785,300	2,785,300
623090	Plumbing Accessories and Supplies	612,153	642,500	492,500	425,200	737,500	737,500	737,500
623110	Hardware	5,496	8,000	8,000	5,000	8,000	8,000	8,000
623130	Buildings, Grounds, Paving Materials, and Supplies	59,010	86,800	106,800	81,900	121,500	121,500	121,500
623170	Fiber, Paper, and Insulation Materials	5,403	7,000	7,000	3,000	7,000	7,000	7,000
623190	Paints, Solvents, and Related Materials	1,962	5,000	5,000	4,000	5,000	5,000	5,000
623250	Vehicle Parts and Supplies	81,577	151,900	151,900	109,200	129,900	129,900	129,900
623270	Mechanical Repair Parts	2,433,860	3,232,300	3,532,300	3,184,600	3,547,200	3,547,200	3,547,200
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	13,560	14,000	16,100	12,200	14,000	14,000	14,000
623530	Farming Supplies	3,960	4,000	4,000	3,700	4,000	4,000	4,000
623560	Processing Chemicals	13,341,929	16,901,100	15,981,100	13,900,000	17,327,800	17,327,800	17,327,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,844	4,000	4,000	3,100	4,000	4,000	4,000
623660	Cleaning Supplies	2,840	3,700	3,700	3,300	3,700	3,700	3,700
623680	Tools and Supplies	122,656	137,100	137,100	124,000	147,000	147,000	147,000
623700	Wearing Apparel	—	1,000	1,000	—	1,000	1,000	1,000
623780	Safety and Medical Supplies	253	2,000	2,000	1,900	2,000	2,000	2,000
623800	Computer Software	—	31,500	31,500	—	31,500	31,500	31,500
623810	Computer Supplies	23,466	17,000	17,000	11,300	17,000	17,000	17,000
623820	Fuel	224,826	356,000	356,000	230,800	231,000	231,000	231,000
623840	Gases	31	6,600	7,600	300	6,600	6,600	6,600
623860	Lubricants	15,565	35,200	25,900	22,300	35,200	35,200	35,200
623990	Materials and Supplies, N.O.C.	58,156	92,100	91,600	46,200	90,600	90,600	90,600
300	TOTAL MATERIALS AND SUPPLIES	18,782,398	24,252,600	23,344,900	19,976,000	25,281,800	25,281,800	25,281,800
634650	Equipment for Process Facilities	232,202	835,000	733,200	655,000	861,000	861,000	861,000
634760	Material Handling and Farming Equipment	579,703	540,000	512,000	512,000	260,000	260,000	260,000
634860	Vehicle Equipment	506,442	50,000	—	—	375,000	375,000	375,000

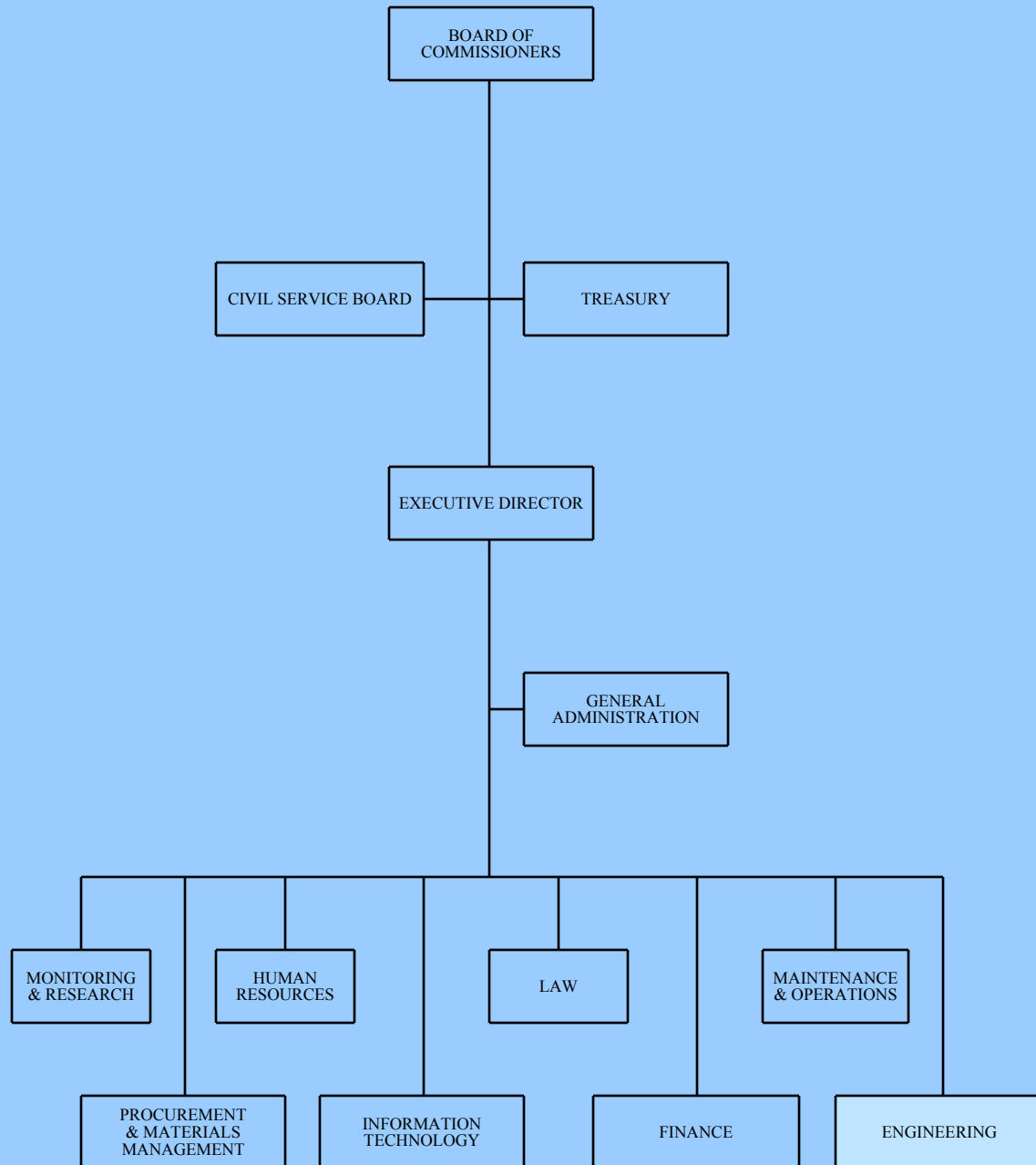
101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
634990	Machinery and Equipment, N.O.C.	86,283	111,500	296,300	296,200	145,000	145,000	145,000
400	TOTAL MACHINERY AND EQUIPMENT	1,404,630	1,536,500	1,541,500	1,463,200	1,641,000	1,641,000	1,641,000
TOTAL STICKNEY SERVICE AREA		\$130,092,362	\$ 143,638,600	\$ 139,246,000	\$ 128,542,400	\$148,234,300	\$ 148,234,300	\$ 148,240,100
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 exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level or when transfers of funds are anticipated.								

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
910	Stickney Executive Office					
HP23	Deputy Director of Maintenance & Operations	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
TOTAL 910	Stickney Executive Office	2	2	414,063	2	425,449
911	Stickney Budget Control Unit					
HP11	Administrative Specialist	1	—		—	
TOTAL 911	Stickney Budget Control Unit	1	—	—	—	—
920	Plant Engineering & Maintenance Section					
921	Administrative Unit					
HP21	Engineer of Treatment Plant Operations	1	1		1	
HP17	Senior Mechanical Engineer	—	1		1	
HP15	Associate Mechanical Engineer	—	—		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 921	Administrative Unit	2	3	476,892	4	633,653
923	Electrical Engineering Unit					
HP18	Principal Electrical Engineer	1	1		1	
HP17	Senior Electrical Engineer	1	1		—	
HP17	Senior Process Control Engineer	2	2		2	
HP15	Associate Electrical Engineer	—	—		1	
HP12	Engineering Technician IV	1	1		1	
NR6275	Chief Powerhouse Dispatcher I	1	1		1	
NR6272	Powerhouse Dispatcher	4	4		4	
NR6233	Electrical Operator II	11	11		11	
TOTAL 923	Electrical Engineering Unit	21	21	2,666,734	21	2,789,550
924	Maintenance Unit					
HP19	Master Mechanic II	1	1		1	
HP17	Assistant Master Mechanic	5	5		5	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	1	1		1	
HP11	Administrative Specialist	1	1		1	
PR5935	Architectural Ironworker Leadman	1	1		1	
PR5933	Architectural Ironworker	3	3		3	
PR5353	Bricklayer	1	1		1	
PR5159	Carpenter Foreman	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR5155	Carpenter Leadman	1	1		1	
PR5153	Carpenter	6	6		6	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	13	13		13	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	2	2		2	
PR7343	Electrical Mechanic	19	20		20	
PR6459	Hoisting Engineer Foreman	1	1		1	
PR6453	Hoisting Engineer	10	10		10	
PR5989	Ironworker Foreman	1	1		1	
PR5973	Structural Ironworker	9	9		9	
PR7579	Machinist Foreman	1	1		1	
PR7575	Machinist Leadman	2	2		2	
PR7573	Machinist	26	26		26	
PR5555	Painter Leadman	1	1		1	
PR5553	Painter	3	3		3	
PR7743	Pipecoverer	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7775	Pipefitter Leadman	2	2		2	
PR7773	Pipefitter	24	25		25	
PR5759	Plumber Foreman	1	1		1	
PR5753	Plumber	4	4		4	
PR5955	Sheet Metal Worker Leadman	1	1		1	
PR5953	Sheet Metal Worker	6	6		6	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	8	8		8	
TOTAL 924	Maintenance Unit	163	165	19,996,627	165	20,744,919
943	Buildings & Grounds Unit					
HP17	Senior Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		2	
HP14	Engineering Technician V	2	2		2	
NR8331	Laborer Foreman	2	2		2	
NR8651	Maintenance Laborer Class A	7	7		7	

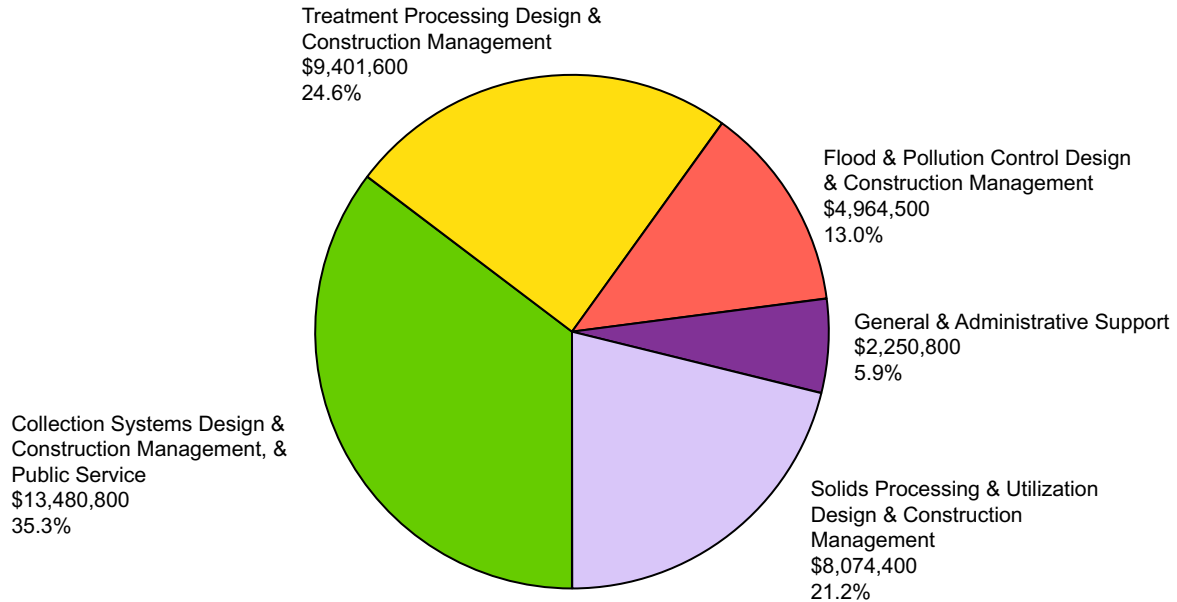
Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8652	Maintenance Laborer Class B	9	10		10	
TOTAL 943	Buildings & Grounds Unit	22	23	2,047,090	24	2,249,980
TOTAL 920	Plant Engineering & Maintenance Section	208	212	25,187,342	214	26,418,103
930	Plant Operations Section					
931	Administrative Unit					
HP21	Engineer of Treatment Plant Operations	1	1		1	
TOTAL 931	Administrative Unit	1	1	257,211	1	264,285
932	Treatment Operations Unit					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	1		1	
HP16	Treatment Plant Operator III	6	6		6	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	9	9		9	
HP12	Treatment Plant Operator I	6	6		6	
HP11	Administrative Specialist	1	1		1	
NR8331	Laborer Foreman	1	1		—	
NR8331	Laborer Foreman #1	1	—		—	
TOTAL 932	Treatment Operations Unit	28	27	3,189,149	26	3,136,388
934	Mechanical Operations Unit					
HP18	Chief Operating Engineer II	1	1		1	
HP17	Chief Operating Engineer I	2	2		2	
HP16	Assistant Chief Operating Engineer	7	7		7	
NR6810	Fireman-Oiler	11	11		11	
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	40	40		40	
NR8651	Maintenance Laborer Class A	4	4		4	
NR6832	Operating Engineer II	35	35		35	
NR6831	Operating Engineer I	26	26		26	
TOTAL 934	Mechanical Operations Unit	127	127	14,489,672	127	15,388,471
TOTAL 930	Plant Operations Section	156	155	17,936,032	154	18,789,143
950	Solids Management Section					
951	Solids Administration Unit					
HP20	Managing Engineer	1	—		—	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP20	Managing Engineer #2 (Principal Engineer) (New Grade HP18)	—	1		—	
HP18	Principal Engineer	—	—		1	
TOTAL 951	Solids Administration Unit	1	1	237,031	1	193,188
952	Solids Field Operations Unit					
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	3	3		3	
HP12	Engineering Technician IV	3	3		3	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 952	Solids Field Operations Unit	8	8	883,703	8	903,170
953	Solids Operations Administration Unit					
HP17	Senior Engineer	2	2		2	
TOTAL 953	Solids Operations Administration Unit	2	2	340,649	2	350,016
954	Fulton County Field Operations Unit					
HP13	Agricultural Technician II	1	1		1	
HP11	Agricultural Technician I	1	1		1	
TOTAL 954	Fulton County Field Operations Unit	2	2	199,924	2	209,595
TOTAL 950	Solids Management Section	13	13	1,661,307	13	1,655,970
TOTAL	Maintenance & Operations Stickney Service Area	380	382	45,198,743	383	47,288,666
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.						

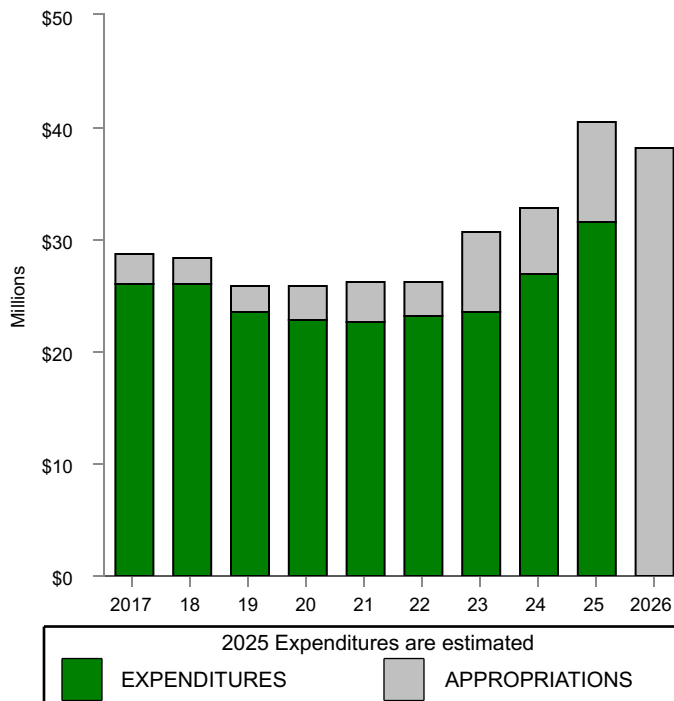


ENGINEERING - CORPORATE FUND PROGRAMS

2026	\$38,172,100
2025	\$40,544,500
Decrease	(\$2,372,400)



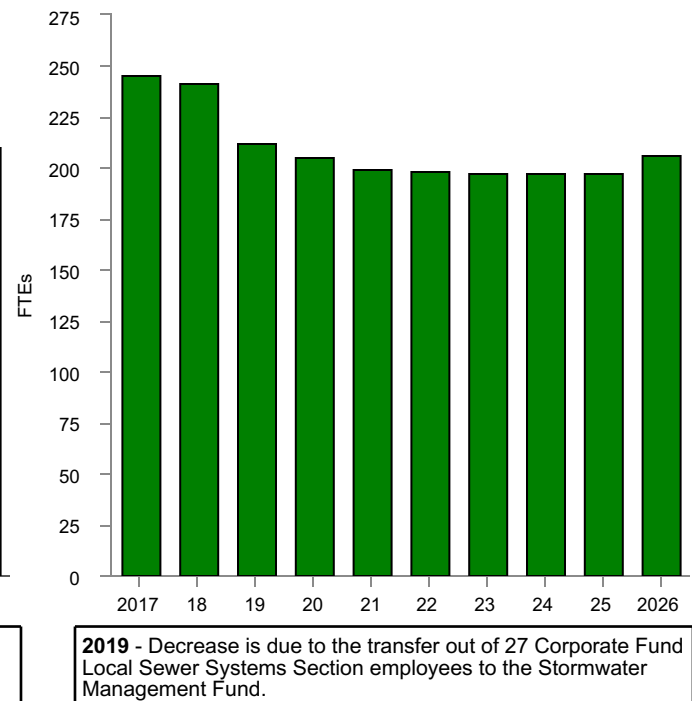
APPROPRIATIONS & EXPENDITURES



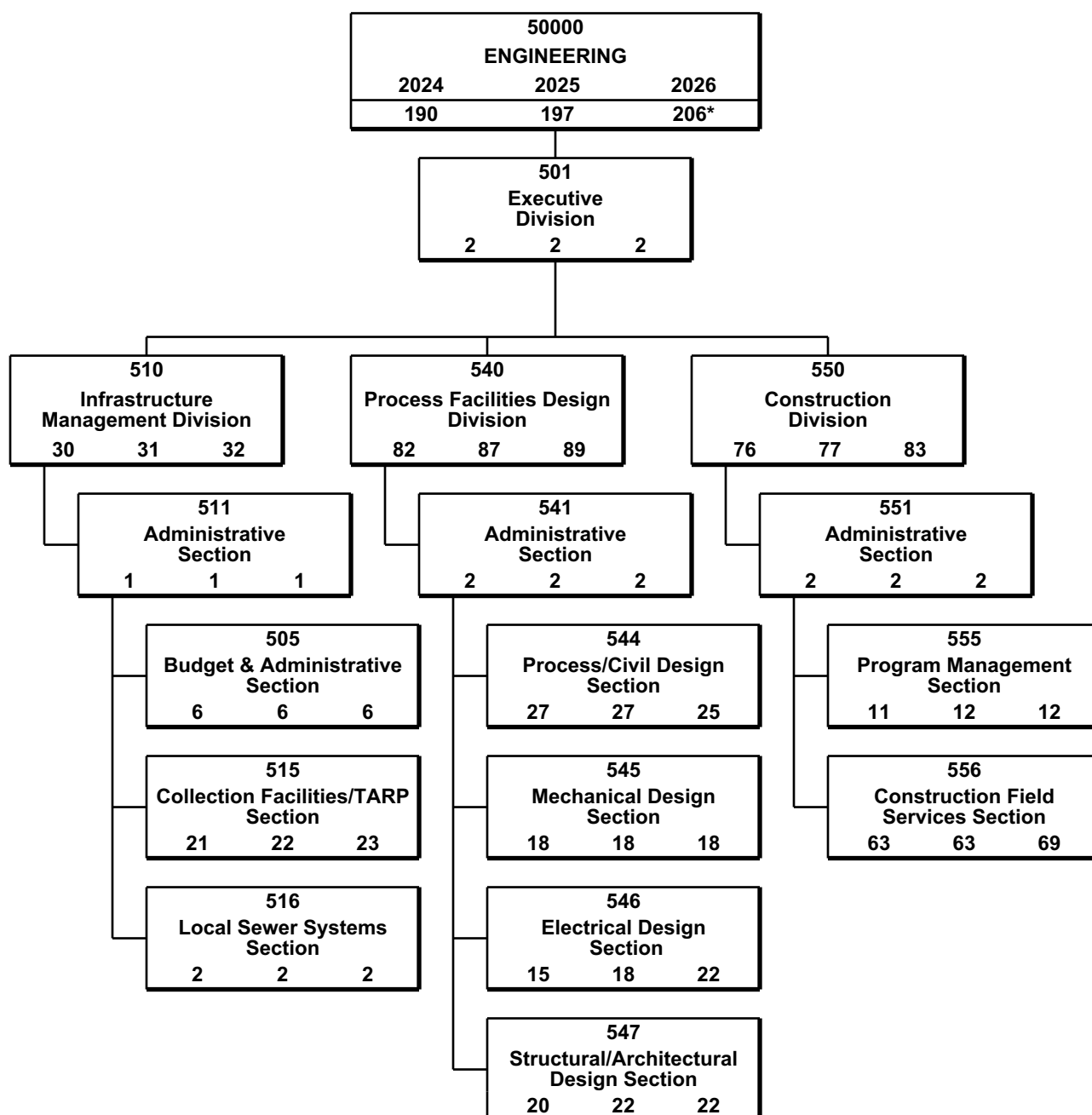
2024 - Increase is due to the addition of a grant-funded project for inspection of local sanitary sewers to facilitate the removal of infiltration and inflow in disproportionately impacted communities.

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

BUDGETED FTE POSITIONS



ENGINEERING



- * The 2026 position total for the Engineering Department - Corporate Fund is 206. There are an additional 74 positions funded by the Stormwater Management Fund while the operations remain in the Engineering Department.

ENGINEERING CORPORATE FUND

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

Departmental Summary

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

The Engineering Department's responsibilities are to:

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

Summary of 2025 Major Accomplishments

- Awarded a contract for the first phase of the Forging Resilient Communities program which involves condition assessment of the most at-risk portions of the local sanitary sewer system to determine infiltration and inflow sources within nine disproportionately impacted municipalities. Under this program, which is funded through a grant from the United States Environmental Protection Agency, the District will perform condition assessment and rehabilitation of the high-risk portions of the sanitary sewer systems of the communities of Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Began data input, model preparation, and coordinated supplemental field measurements to run simulations for a modeling study and analysis to meet dissolved oxygen standards for the Chicago Area Waterway System and determine the appropriate annual average discretionary diversion needed for 2031 and beyond;
- Awarded a contract for, and began construction of, the replacement of four kitchenettes at the Stickney WRP Engineering Center;
- Awarded a contract for the removal and disposal of approximately 56,000 cubic yards of sediment by means of trucking from Stage 1 of the McCook Reservoir, with approximately 39,762 cubic yards of sediment removed, and 10,291 cubic yards transferred to the landfill in 2025;
- Televised and inspected 73.9 miles of intercepting sewers, and rehabilitated 1,424 linear feet of sewers found to have significant deterioration, under the Collection Asset Management Program;
- Completed contract documents for seven projects under the District's Capital Improvement Program.

2026 Appropriation and Position Summary

The 2026 appropriation for the Engineering Department - Corporate Fund is \$38,172,100, a decrease of \$2,372,400, or 5.9 percent, from 2025. The Engineering Department's 2026 Budget provides direct support to the Capital Improvement Program. The staffing level has increased from 197 to 206 due to the addition of one Assistant Electrical Engineer position, one Associate Civil Engineer position, one Associate Process Control Engineer position, two Engineering Technician V positions, three Engineering Technician IV positions, and one Senior Civil Engineer position. Two position titles were reclassified. The first position's title changed from Assistant Electrical Engineer to Associate Electrical Engineer. The second position title changed from Senior Administrative Specialist to Administrative Specialist.

2026 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management. The initiatives highlighted below show how the District maintains a high level of performance in its core mission of protecting the public health and area waterways.

Manage assets to maintain optimal performance and long-term sustainability

- Prepare contract documents for the second phase of the Forging Resilient Communities program which will use grant funding from the United States Environmental Protection Agency to rehabilitate local sanitary sewers facilitating the removal of infiltration and inflow in Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Removal and disposal of approximately 16,238 cubic yards of sediment by means of trucking from Stage 1 of the McCook Reservoir;
- Focus on meeting or exceeding the industry standard of 120 percent of the originally scheduled contract time for completion of construction contracts, despite challenges such as supply chain disruptions;
- Ensure underground infrastructure remains functional into the future by continuing to fund the intercepting sewer televising and inspection contract;
- In conjunction with the Maintenance & Operations Department, protect the District's surface and subsurface infrastructure from damage due to planned and programmed construction, installation, and maintenance projects by transportation agencies, utility work, and private development.

50000 ENGINEERING**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. TREATMENT PROCESSING DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of the projects to rehabilitate, modernize, and replace wastewater treatment facilities under the District's Capital Improvement Program.		\$ 9,401,600	24.6 %
2. SOLIDS PROCESSING AND UTILIZATION DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to rehabilitate, modernize, and replace infrastructure for collection, treatment, and utilization of biosolids under the District's Capital Improvement Program.		\$ 8,074,400	21.2 %
3. COLLECTION SYSTEMS DESIGN AND CONSTRUCTION MANAGEMENT, AND PUBLIC SERVICE: Design and manage construction of projects to rehabilitate and upgrade the District's intercepting sewers, pumping stations, and force mains under the Capital Improvement Program. Protect public health through regulation of local sewer connections tributary to District infrastructure, administration of an infiltration and inflow control program, and providing infrastructure location information to the public and other agencies.		\$ 13,480,800	35.3 %
4. FLOOD AND POLLUTION CONTROL DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to build tunnels, reservoirs, and control structures under TARP, and manage construction of projects to construct and rehabilitate flood control reservoirs, relocate streams, and improve conveyance channels.		\$ 4,964,500	13.0 %
5. GENERAL AND ADMINISTRATIVE SUPPORT: Support the work of the Engineering Department through application for grant and loan funding, budget preparation and administration, surveying, and administration of easements.		\$ 2,250,800	5.9 %
Totals		\$ 38,172,100	100.0 %

50000 ENGINEERING**OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$ 6,343,842	2026 33	\$ 13,480,800	\$ (3,914,100)	(22.5)	
			2025 30	\$ 17,394,900			
1530	Local Sewer Permit Activity	\$ 306,743	2026 2	\$ 309,300	\$ 7,400	2.5	
			2025 2	\$ 301,900			
1560	Local Sewer Public Service Coordination	\$ 73,812	2026 —	\$ 623,400	\$ (2,165,000)	(77.6)	a)
			2025 —	\$ 2,788,400			
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	\$ 12,558	2026 —	\$ 11,800	\$ 500	4.4	
			2025 —	\$ 11,300			
1700	Collection System Design	\$ 944,600	2026 8	\$ 1,144,000	\$ (297,700)	(20.6)	b)
			2025 7	\$ 1,441,700			
1800	Collection Construction	\$ 5,006,129	2026 23	\$ 11,392,300	\$ (1,459,300)	(11.4)	c)
			2025 21	\$ 12,851,600			
2000	Treatment	\$ 8,074,629	2026 68	\$ 9,401,600	\$ 324,300	3.6	
			2025 66	\$ 9,077,300			
2700	Treatment Design	\$ 2,947,772	2026 24	\$ 3,590,000	\$ 89,000	2.5	
			2025 24	\$ 3,501,000			
2800	Treatment Construction	\$ 5,126,857	2026 44	\$ 5,811,600	\$ 235,300	4.2	d)
			2025 42	\$ 5,576,300			
3000	Solids Processing	\$ 5,960,885	2026 51	\$ 7,768,300	\$ 722,100	10.2	
			2025 50	\$ 7,046,200			
3700	Solids Processing Design	\$ 2,765,020	2026 23	\$ 3,720,300	\$ 287,400	8.4	e)
			2025 23	\$ 3,432,900			
3800	Solids Processing Construction	\$ 3,195,865	2026 28	\$ 4,048,000	\$ 434,700	12.0	f)
			2025 27	\$ 3,613,300			
a) Decrease is due to the planned completion of the Condition Assessment of Local Sewers project (\$2,000,000) and a revised schedule for the Rehabilitation of Local Sewers project (\$211,000). b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$339,500). c) Decrease is due to the planned completion of the McCook Reservoir Stage 1 Sediment Removal project (\$1,686,700), offset by the addition of two FTE positions (\$145,500) and the reallocation of salaries to more accurately reflect current activities (\$59,600). d) Increase is due to the addition of three FTE positions (\$287,300). e) Increase is due to an increase in the number of anticipated retirements (\$102,900) and the reallocation of salaries to more accurately reflect current activities (\$37,300). f) Increase is due to the start of the maintenance portion of the Biogas Combined Heat and Power System project (\$265,000) and the addition of one FTE position (\$113,600).							

50000 ENGINEERING**OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4000	Flood and Pollution Control	\$ 3,945,105	2026 34	\$ 4,964,500	\$ 407,900	9.0
			2025 32	\$ 4,556,600		
4216	Bridge and Road Maintenance	\$ 25,890	2026 —	\$ 150,000	\$ 110,000	275.0
			2025 —	\$ 40,000		
4341	Planning/Design	\$ 54,987	2026 —	\$ 55,700	\$ 2,100	3.9
			2025 —	\$ 53,600		
4343	Construction	\$ 553,440	2026 4	\$ 570,600	\$ 10,600	1.9
			2025 4	\$ 560,000		
4700	Flood and Pollution Control Design	\$ 664,787	2026 6	\$ 1,066,400	\$ 52,000	5.1
			2025 6	\$ 1,014,400		
4800	Flood and Pollution Control Construction	\$ 2,646,001	2026 24	\$ 3,121,800	\$ 233,200	8.1
			2025 22	\$ 2,888,600		
5000	Solids Utilization	\$ 277,038	2026 2	\$ 306,100	\$ 27,700	10.0
			2025 2	\$ 278,400		
5700	Solids Utilization Design	\$ 12,068	2026 —	\$ 31,200	\$ 19,700	171.3
			2025 —	\$ 11,500		
5800	Solids Utilization Construction	\$ 264,970	2026 2	\$ 274,900	\$ 8,000	3.0
			2025 2	\$ 266,900		
7000	General Support (excluding program number 7604)	\$ 2,072,197	2026 18	\$ 2,250,800	\$ 59,700	2.7
			2025 17	\$ 2,191,100		
7604	Social Security and Medicare Contributions	\$ 323,171	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
Totals		\$26,996,867	2026 206	\$ 38,172,100	\$ (2,372,400)	(5.9)%
			2025 197	\$ 40,544,500		
g) Increase is due to a revised schedule for, and rotating nature of, biennial bridge inspections (\$110,000). h) Increase is due to the addition of two FTE positions (\$136,100) and the reallocation of salaries to more accurately reflect current activities (\$58,000). i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$18,900).						

50000 ENGINEERING**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
1500	Local Sewer - Engineering Activity					
1530	Local Sewer Permit Activity					
1531	Review/Issuance of MWRD Sewer Permits (includes standard permits and notification and request for inspection permits)	Cost	\$ 306,743	\$ 301,900	\$ 309,300	
1560	Local Sewer - Public Service Coordination					
1561	Public Service	Cost	\$ 6,780	\$ 6,800	\$ 6,800	
1563	Interagency Coordination	Cost	\$ 67,032	\$ 2,781,600	\$ 616,600	a)
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	Cost	\$ 12,558	\$ 11,300	\$ 11,800	
1700	Collection System Design	Cost	\$ 944,600	\$ 1,441,700	\$ 1,144,000	b)
1800	Collection Construction	Cost	\$ 5,006,129	\$ 12,851,600	\$ 11,392,300	c)
2700	Treatment Design	Cost	\$ 2,947,772	\$ 3,501,000	\$ 3,590,000	
2800	Treatment Construction	Cost	\$ 5,126,857	\$ 5,576,300	\$ 5,811,600	d)
3700	Solids Processing Design	Cost	\$ 2,765,020	\$ 3,432,900	\$ 3,720,300	e)
3800	Solids Processing Construction	Cost	\$ 3,195,865	\$ 3,613,300	\$ 4,048,000	f)
4200	Waterways Control and Stormwater Detention Reservoirs	Cost	\$ 25,890	\$ 40,000	\$ 150,000	g)
4300	Stormwater Management	Cost	\$ 608,427	\$ 613,600	\$ 626,300	
4700	Flood and Pollution Control Design	Cost	\$ 664,787	\$ 1,014,400	\$ 1,066,400	
4800	Flood and Pollution Control Construction	Cost	\$ 2,646,001	\$ 2,888,600	\$ 3,121,800	h)
5700	Solids Utilization Design	Cost	\$ 12,068	\$ 11,500	\$ 31,200	i)
5800	Solids Utilization Construction	Cost	\$ 264,970	\$ 266,900	\$ 274,900	
7000	General Support (excluding program number 7604)	Cost	\$ 2,072,197	\$ 2,191,100	\$ 2,250,800	
7604	Social Security and Medicare Contributions	Cost	\$ 323,171	\$ —	\$ —	
Totals			\$ 26,996,867	\$ 40,544,500	\$ 38,172,100	
a) Decrease is due to the planned completion of the Condition Assessment of Local Sewers project (\$2,000,000) and a revised schedule for the Rehabilitation of Local Sewers project (\$211,000). b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$339,500). c) Decrease is due to the planned completion of the McCook Reservoir Stage 1 Sediment Removal project (\$1,686,700), offset by the addition of two FTE positions (\$145,500) and the reallocation of salaries to more accurately reflect current activities (\$59,600). d) Increase is due to the addition of three FTE positions (\$287,300). e) Increase is due to an increase in the number of anticipated retirements (\$102,900) and the reallocation of salaries to more accurately reflect current activities (\$37,300). f) Increase is due to the start of the maintenance portion of the Biogas Combined Heat and Power System project (\$265,000) and the addition of one FTE position (\$113,600). g) Increase is due to a revised schedule for, and rotating nature of, biennial bridge inspections (\$110,000). h) Increase is due to the addition of two FTE positions (\$136,100) and the reallocation of salaries to more accurately reflect current activities (\$58,000). i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$18,900).						

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 22,967,466	\$ 25,710,200	\$ 24,410,200	\$ 23,286,700	\$ 26,146,100	\$ 26,146,100	\$ 26,848,300
601050	Compensation Plan Adjustments	—	—	426,300	257,700	563,300	563,300	531,200
601060	Compensation for Paid Overtime	433,052	728,500	302,200	50,600	55,000	55,000	55,000
601070	Social Security and Medicare Contributions	323,171	382,700	382,700	335,100	378,400	378,400	378,000
601100	Tuition and Training Payments	58,217	181,200	181,200	125,900	170,000	170,000	170,000
601270	General Salary Adjustments	—	—	—	—	521,500	521,500	—
100	TOTAL PERSONAL SERVICES	23,781,906	27,002,600	25,702,600	24,056,000	27,834,300	27,834,300	27,982,500
612010	Travel	15,450	18,600	18,600	8,700	19,900	19,900	19,900
612030	Meals and Lodging	33,652	30,900	30,900	26,300	35,900	35,900	35,900
612040	Postage, Freight, and Delivery Charges	574	1,200	1,200	400	1,000	1,000	1,000
612050	Compensation for Personally-Owned Automobiles	2,178	3,000	5,000	3,700	3,000	3,000	3,000
612080	Motor Vehicle Operating Services	40	300	300	100	1,000	1,000	1,000
612090	Reprographic Services	5,221	8,500	8,500	4,700	8,500	8,500	8,500
612170	Water and Water Services	5,573	6,000	6,000	6,000	8,000	8,000	8,000
612240	Testing and Inspection Services	2,595,173	4,245,900	5,107,400	4,570,000	3,197,200	3,197,200	3,197,200
612330	Rental Charges	882	500	500	—	500	500	500
612430	Payments for Professional Services	106,226	345,000	281,100	201,000	460,000	460,000	492,100
612490	Contractual Services, N.O.C.	1,950	4,500	4,500	3,500	269,500	269,500	269,500
612600	Repairs to Collection Facilities	—	670,900	2,000	—	—	—	—
612620	Repairs to Waterway Facilities	—	7,000,000	7,459,900	2,235,000	5,773,300	5,773,300	5,773,300
612680	Repairs to Buildings	311,856	113,000	163,000	88,600	100,000	100,000	100,000
612800	Repairs to Office Furniture and Equipment	4,859	8,900	9,800	9,900	12,900	12,900	12,900
612820	Computer Software Maintenance	11,244	—	—	—	—	—	—
612970	Repairs to Testing and Laboratory Equipment	5,385	8,500	8,500	7,700	10,300	10,300	10,300
612990	Repairs, N.O.C.	150	5,000	5,000	200	10,000	10,000	10,000
200	TOTAL CONTRACTUAL SERVICES	3,100,413	12,470,700	13,112,200	7,165,800	9,911,000	9,911,000	9,943,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	24,368	55,500	55,500	44,900	55,300	55,300	55,300
623680	Tools and Supplies	22,551	24,200	24,200	21,200	24,200	24,200	24,200
623720	Books, Maps, and Charts	6,122	7,000	7,000	3,800	13,000	13,000	13,000
623800	Computer Software	41,209	103,000	91,000	82,100	139,000	139,000	139,000

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
623990	Materials and Supplies, N.O.C.	7,303	20,000	20,000	16,100	15,000	15,000	15,000
300	TOTAL MATERIALS AND SUPPLIES	101,554	209,700	197,700	168,100	246,500	246,500	246,500
634650	Equipment for Process Facilities	12,995	—	—	—	—	—	—
634990	Machinery and Equipment, N.O.C.	—	—	232,000	220,800	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	12,995	—	232,000	220,800	—	—	—
TOTAL ENGINEERING		\$ 26,996,868	\$ 39,683,000	\$ 39,244,500	\$ 31,610,700	\$ 37,991,800	\$ 37,991,800	\$ 38,172,100
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 exceed Adjusted Appropriation when transfers of funds are anticipated.								

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
501	Executive Division					
EX15	Director of Engineering	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 501	Executive Division	2	2	445,511	2	457,763
510	Infrastructure Management Division					
505	Budget & Administrative Section					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	1		—	
HP11	Administrative Specialist	—	—		1	
TOTAL 505	Budget & Administrative Section	6	6	837,593	6	817,048
511	Administrative Section					
HP22	Assistant Director of Engineering	1	1		1	
TOTAL 511	Administrative Section	1	1	281,023	1	288,751
515	Collection Facilities / TARP Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	3	3		3	
HP17	Senior Civil Engineer	6	6		6	
HP15	Associate Civil Engineer	3	3		3	
HP14	Assistant Civil Engineer	3	4		4	
HP14	Engineering Technician V	1	1		1	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Technician IV	2	2		3	
HP11	Engineering Technician III	1	1		1	
TOTAL 515	Collection Facilities / TARP Section	21	22	2,901,892	23	3,114,875
516	Local Sewer Systems Section					
HP20	Managing Civil Engineer	1	1		1	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		1	
TOTAL 516	Local Sewer Systems Section	2	2	373,374	2	383,642
TOTAL 510	Infrastructure Management Division	30	31	4,393,882	32	4,604,317
540	Process Facilities Design Division					
541	Administrative Section					
HP22	Assistant Director of Engineering	1	1		1	
HP16	Computer Aided Drafting and Design Administrator	1	1		1	
TOTAL 541	Administrative Section	2	2	386,205	2	408,616
544	Process / Civil Design Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	9	9		9	
HP17	Senior Process Control Engineer	1	1		—	
HP15	Associate Civil Engineer	4	5		5	
HP15	Associate Process Control Engineer	1	1		—	
HP14	Assistant Civil Engineer	3	2		2	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 544	Process / Civil Design Section	27	27	3,935,690	25	3,717,724
545	Mechanical Design Section					
HP20	Managing Mechanical Engineer	1	1		1	
HP18	Principal Mechanical Engineer	2	2		2	
HP17	Senior Mechanical Engineer	5	5		5	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Mechanical Engineer	4	4		4	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
TOTAL 545	Mechanical Design Section	18	18	2,358,476	18	2,485,856

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
546	Electrical Design Section					
HP20	Managing Electrical Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP17	Senior Electrical Engineer	2	5		5	
HP17	Senior Process Control Engineer	—	—		1	
HP15	Associate Electrical Engineer	4	4		3	
HP15	Associate Process Control Engineer	—	—		2	
HP14	Assistant Electrical Engineer	2	2		4	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 546	Electrical Design Section	15	18	2,226,266	22	2,797,177
547	Structural / Architectural Design Section					
HP20	Managing Structural Engineer	1	1		1	
HP18	Principal Architect	1	1		1	
HP18	Principal Structural Engineer	2	2		2	
HP17	Senior Architect	2	2		2	
HP17	Senior Structural Engineer	4	5		5	
HP15	Associate Architect	2	3		3	
HP15	Associate Structural Engineer	3	3		3	
HP14	Assistant Structural Engineer	3	3		3	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	1	1		1	
TOTAL 547	Structural / Architectural Design Section	20	22	2,955,739	22	3,090,995
TOTAL 540	Process Facilities Design Division	82	87	11,862,376	89	12,500,367
550	Construction Division					
551	Administrative Section					
HP22	Assistant Director of Engineering	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 551	Administrative Section	2	2	347,579	2	373,101

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
555	Program Management Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP17	Senior Civil Engineer	2	2		2	
HP15	Associate Civil Engineer	2	3		3	
HP14	Assistant Civil Engineer	—	1		1	
HP14	Engineering Technician V	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP12	Engineering Technician IV	1	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 555	Program Management Section	11	12	1,626,988	12	1,675,805
556	Construction Field Services Section					
HP20	Managing Civil Engineer	2	2		2	
HP18	Principal Civil Engineer	3	3		4	
HP18	Principal Electrical Engineer	1	1		1	
HP18	Principal Mechanical Engineer #2 (Principal Civil Engineer)	1	1		—	
HP17	Senior Civil Engineer	8	8		9	
HP17	Senior Electrical Engineer	3	3		3	
HP17	Senior Mechanical Engineer	2	2		2	
HP15	Associate Civil Engineer	8	8		9	
HP15	Associate Electrical Engineer	3	1		3	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Civil Engineer	3	3		3	
HP14	Assistant Electrical Engineer	3	5		3	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	7	7		9	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
HP12	Engineering Technician IV	7	7		9	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Engineering Technician III	7	7		7	
TOTAL 556	Construction Field Services Section	63	63	7,621,976	69	8,378,223
TOTAL 550	Construction Division	76	77	9,596,543	83	10,427,128
TOTAL	Engineering	190	197	26,298,313	206	27,989,574
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

NOTE PAGE

SECTION V

CAPITAL BUDGET

The Capital Improvement Program is the District's plan for the construction, rehabilitation, and modernization of District-owned and operated infrastructure. It includes plans to protect Lake Michigan from pollution, to clean up approximately 532 miles of rivers and streams within the District's jurisdiction to meet federal and state standards, and to reduce the level of flooding which has persistently plagued many municipalities within the District's jurisdiction.

The Capital Budget includes the Construction Fund and the Capital Improvements Bond Fund. To understand the Capital Budget, it is necessary to visualize existing facilities as well as the program for the next year and the long-term plan.

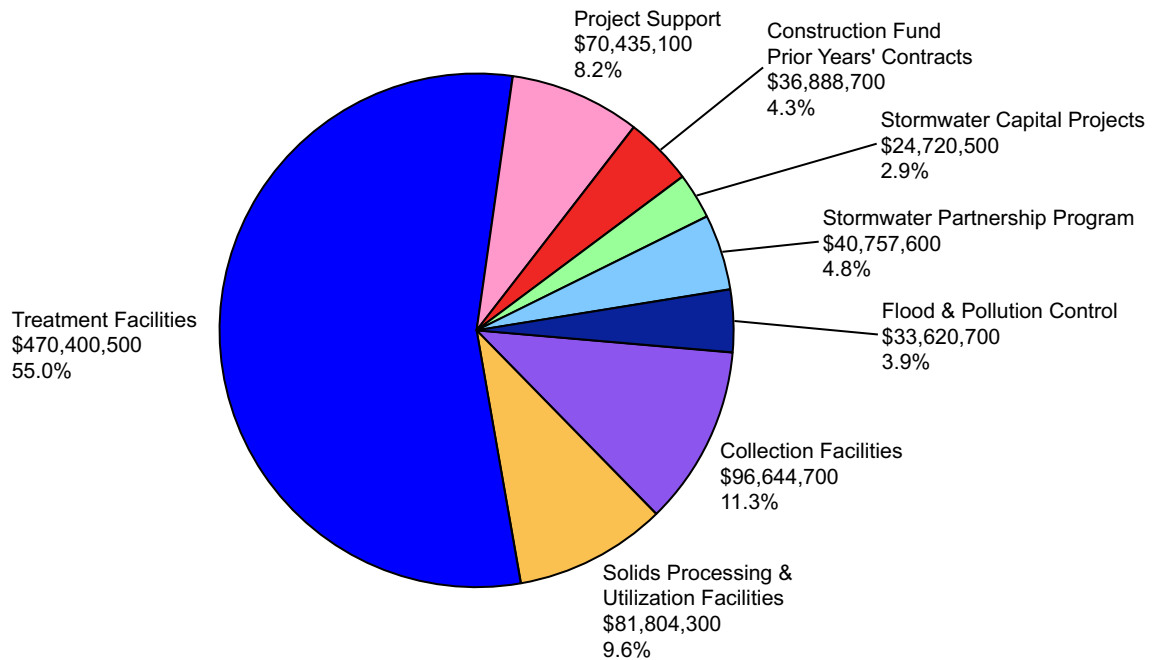
The type of funding for each fund corresponds to the estimated useful life of the project and statutory restrictions on bond sales. The Tax Cap Law imposes restrictions on the non-referendum bonding authority of the District. There are exceptions in the Tax Cap Law to allow non-referendum bonds to be sold to finance certain District projects. Bonds or long-term debt are only utilized to finance projects with useful lives beyond 20 years. Capital projects not eligible for bond financing, or with shorter useful lives, are funded on a pay-as-you-go basis and financed primarily by property taxes. The Capital Improvements Bond Fund receives most of its resources from bond sales, State Revolving Fund loans, and federal and state grants. It provides for major plant and sewer construction, flood control facilities, and land acquisition. The Construction Fund is financed primarily through a property tax levy and provides for much of the District's infrastructure rehabilitation and modernization.

The narrative discussion of the District's 2026 Capital Improvement Program places the 2026 program within the context of our long-range plan. Information is provided on the levels of funding in 2026 and in the future. The graphs, charts, figures, and descriptions of the Construction Fund and Capital Improvements Bond Fund Program within this section aid the reader in understanding this component of the Budget. The impact on operating costs associated with capital projects scheduled for award in 2026 is presented in the Capital Improvement Program narrative.

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CAPITAL IMPROVEMENT PROGRAM PROGRAMS

2026	\$855,272,100
2025	\$744,827,400
Increase	\$110,444,700



The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program. Capital improvements comprise all new facilities and projects that preserve the useful life of District facilities or increase the capacity or efficiency of these facilities. The project support activities of the Construction, Stormwater Management, and Capital Improvements Bond Funds consist of planning, designing, and constructing District infrastructure, acting as a liaison to the United States Environmental Protection Agency and the Illinois Environmental Protection Agency. Funding for capital projects includes pay-as-you-go funding in the Construction and Stormwater Management Funds, federal and state grants, state revolving loan programs for wastewater and stormwater, and alternate revenue and general obligation bonds.

Budget Highlights

The 2026 appropriation for the Capital Improvement Program is \$855,272,100, an increase of \$110,444,700, or 14.8 percent, from 2025 due to the timing of project awards scheduled for 2026. A total of 178 projects funded by the Construction, Stormwater Management, or Capital Improvements Bond Funds will be under planning, design, or construction in 2026.

The mission of the Capital Improvement Program is to plan, develop, and implement projects for new facilities, preserve the useful life of facilities, or increase the capacity or efficiency of facilities to ensure that the District complies with our statutory responsibilities in the areas of sewage treatment and pollution control.

Capital Improvement Program Policy

The District's Capital Improvement Program consists of those projects identified as necessary to ensure safe and uninterrupted operation of our facilities, meet existing and new statutory and regulatory requirements, and maintain efficiency in a cost-effective manner. Projects are identified based on asset management audits, Governmental Accounting Standards Board Statement 34 inspections, and need, such as regulatory requirements or long-term strategic planning. Following identification, projects must be justified and vetted by an interdepartmental review panel. Projects are prioritized using an evaluation and scoring system that values preservation of infrastructure, improvements to environmental quality, and commitment to community. Projects are added to the Capital Improvement Program and scheduled for award according to priority and resource availability after they have been through the review panel.

Governmental Accounting Standards Board Statement 34 became effective in 2003. By adopting the modified approach for reporting infrastructure assets, the District agrees to perform condition assessments of our facilities, establish service levels for our infrastructure, and appropriate funds to maintain these high standards, thus protecting the environment and avoiding the detrimental impacts of deferred maintenance. The results of these assessments are reported in the Annual Comprehensive Financial Report.

Beneficial Impacts of Capital Projects

Through proper operation, maintenance, rehabilitation, and replacement of equipment and facilities, the District ensures continuous efficient and reliable service, protects our investment and infrastructure, and meets National Pollutant Discharge Elimination System permit requirements. The Capital Improvement Program identifies and prioritizes projects to upgrade and modernize obsolete equipment and facilities.

Program Funding

Sources of funding for the Capital Improvement Program consist of capital improvements bond sales, general property tax revenues, State Revolving Fund (SRF) loans, and federal grants and reimbursements. The District is also evaluating additional low-cost funding options including financing through the United States Environmental Protection Agency (EPA) Water Infrastructure Finance and Innovation Act (WIFIA) loan program. The table below shows the anticipated method of financing for projects scheduled to be awarded in fiscal years 2026-2030.

Method of Financing for Projects Scheduled to be Awarded in Fiscal Years 2026-2030 (in thousands)

	State Revolving Fund Loans	General Obligation Bonds	Grants & Reimbursements	Pay-As-You- Go	Total
Tunnel and Reservoir Plan	\$ 25,000	\$ 55,250	\$ —	\$ 11,822	\$ 92,072
Water Reclamation Plant Expansion and Improvements	44,000	338,050	—	37,535	419,585
Solids Management	10,000	139,000	—	16,020	165,020
Collection Facilities	—	209,500	—	12,437	221,937
Replacement of Facilities	—	188,348	—	60,202	248,550
Stormwater	—	—	85,106	85,191	170,297
Total	\$ 79,000	\$ 930,148	\$ 85,106	\$ 223,207	\$ 1,317,461

Construction Fund

The Construction Fund is a property tax supported, pay-as-you-go capital fund authorized by State Statute, which provides for the acquisition of infrastructure assets or the rehabilitation of existing structures that increase the efficiency or extend the useful life of the structure. The useful life of the improvement is at least 15 years and project values are generally less than \$3.0 million. Section 12 of "An act to create sanitary districts and to remove obstructions in the Des Plaines and Illinois Rivers," approved May 29, 1889, as amended, provides that the Board of Commissioners of the District can levy and collect taxes for construction purposes for the year 1985 and each year thereafter, which shall be at a rate not to exceed 0.10 percent of the assessed valuation of all taxable property within the District as equalized and determined for state and local taxes. In addition to the tax levy, the District plans to allocate \$9.7 million in Personal Property Replacement Tax revenue to the Construction Fund in 2026 and \$10.0 million each year from 2027 to 2030 to finance small capital projects on a pay-as-you-go basis. In 2026, the Construction Fund has 27 projects scheduled for award and 15 existing projects under construction.

Stormwater Management Fund

The Stormwater Management Fund is a property tax supported fund utilized to plan, implement, and finance stormwater management activities throughout Cook County, including stream maintenance in areas that currently lie outside the District's boundaries. The fund consolidates the District's stormwater management activities and supports the activities outlined in the Cook County Stormwater Management Plan, which serves as a framework for the District's countywide Stormwater Management Program. One of the initial goals of the Stormwater Management Program was to develop detailed watershed plans for each of the watersheds in Cook County. The detailed watershed plans identified and prioritized "regional" stormwater projects based on a benefit to cost ratio. These include streambank stabilization projects, which involve addressing critical active streambank erosion threatening public safety, structures, and/or infrastructure, or flood control projects. The Board of Commissioners has approved over 30 regional projects for design and construction.

Capital Improvements Bond Fund

The MWRD enabling statute (70 ILCS 2605) provides that the Board of Commissioners of the District is authorized to issue bonds for District purposes. The District issues bonds to provide funds to replace, remodel, complete, alter, construct, and enlarge sewage treatment or flood control facilities, to acquire air pollution control equipment, and to build or acquire sewers. The total allowable bond debt at any given time cannot exceed 3.35 percent of the last known equalized assessed valuation of all taxable property within the District. The ordinance authorizing the issuance of the bonds provides for the levy of a tax on all taxable property within the District adequate to pay principal and interest on the bonds when due, including a provision for loss in the collection of taxes.

Tax Cap laws enacted in Illinois have a significant impact on the funding of the District's Capital Improvement Program through bond sales. Under Public Act 89-0001, the District's non-referendum bond authority is restricted to fund only projects initiated prior to October 1, 1991, which generally covers only Tunnel and Reservoir Plan (TARP) projects. However, Public Act 89-0385 provided additional non-referendum authority to the District by authorizing the issuance of "limited bonds." These "limited bonds" allow the District to issue non-referendum debt for projects initiated after October 1, 1991. "Limited bonds" can be issued up to the debt service extension base established by the Act. This "limited bond" authority was expanded for the District by passage of Public Act 90-0485 in the 1997 legislative session. This Act excludes debt associated with the TARP program from the "limited bond" limitation. The use of general obligation and alternate revenue bonds comprises only a portion of the District's capital project financing.

Loans Programs

Low-interest SRF loans are an integral part of the District's capital improvements financing. SRF revenues are based on the award and construction schedule of specific projects, and funding is contingent upon how active other communities are in the program. In recent years, incentives such as principal forgiveness and reduced interest rates for disadvantaged and small communities have expanded participation in the program. Additionally, since 2021, available SRF funding has been reduced due to earmarks appropriated by Congress for projects at the community level. It is estimated that the District will receive approximately \$50.0 million annually in SRF loans for the next several years. The District is also evaluating funding options through the EPA's WIFIA loan program to maximize taxpayer value.

Operating Cost Impacts of Capital Improvement Projects

The annual maintenance and/or operating costs associated with new capital projects provide an important part of the decision-making process for the selection of capital projects. The operating cost impacts of proposed capital projects are analyzed by design personnel, as well as operating staff, in order to implement a Capital Improvement Program that meets operating needs in the most cost-effective manner. For example, the Mainstream TARP pump rehabilitation project, currently under construction and scheduled for completion in 2027, will increase energy efficiency. This project includes the rehabilitation of Mainstream TARP Pumps 1, 3, and 5, initially placed into service in 1985, including the rehabilitation of associated motors and discharge cone valves and actuators. Capital projects also serve as opportunities to evaluate new technology at one location and assess whether implementing that technology will reduce operating costs at other locations throughout the District. For example, in 2024 the District began installation of a biogas combined heat and power (CHP) system at the Egan Water Reclamation Plant (WRP), which will maximize the utilization of biogas throughout the year. Currently, the District uses biogas for heating, but during warmer months biogas is not fully utilized. The CHP project will provide an opportunity for assessment of the technology and its viability for production of electricity, analysis of options for pre-digestion treatment to increase biogas production, and a review of the financial return on investment, carbon offsets, and market risks. The District is also replacing three existing dual fuel boilers at the Stickney WRP with new co-firing boilers. The co-firing feature of these new boilers will help to reduce overall fuel energy consumption. Operating impacts for each project are included on the individual project fact sheets.

Phosphorus Removal Projects

In the coming years, the District will be required to comply with more stringent phosphorus effluent limits prescribed by the National Pollutant Discharge Elimination System permits for each of the water reclamation plants. Table 1 below provides planned project awards for the fiscal years 2025-2030 which will be necessary to comply with the phosphorus effluent limits as shown on the following page in Table 2. There are currently no projects scheduled for award in 2027, 2029, and 2030.

The District's approach to compliance with phosphorus effluent limits has been to maximize phosphorus uptake in the biological process and, where appropriate, within the existing plant footprint. The District's commitment to pursuing the biological process includes providing environmental benefits - the phosphorus remains biologically available for future recovery and use as a fertilizer such as struvite, and in biosolids, which would not occur with chemical precipitation where the phosphorus is tightly bound and not readily bio-available.

Table 1: Planned Phosphorus Removal Project Awards for the Fiscal Years 2025-2030 (in thousands)

Project Name	Project Number	2025	2026	2027	2028	2029	2030
Chemical Addition Backup System, KWRP	19-375-3P	\$ 5,398					
Chemical Phosphorus Removal, OWRP	20-087-3P	14,260					
Battery E Activated Sludge Facility, OWRP	21-092-3P		\$ 325,005				
Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	23-379-3E		23,483				
Phosphorus Removal, EWRP	19-415-3P				\$ 30,000		
	Total	\$ 19,658	\$ 348,488	\$ —	\$ 30,000	\$ —	\$ —

Stickney WRP

Phosphorus removal efforts at the Stickney WRP have been underway since 2011 with research, pilot testing, and subsequent infrastructure improvements. With past construction projects and favorable influent conditions, efforts to remove phosphorus with a biological process have been extremely successful using existing infrastructure. No plant expansion was necessary to meet the effluent limits for phosphorus. To manage occasional biological phosphorus removal challenges, a temporary chemical dosing system was constructed and placed in service in 2021. Mechanical mixers were installed in Batteries A, C, and D, and a construction project to install mechanical mixers in Battery B is currently underway. The Ostara® Nutrient Recovery Facility produces a phosphorus and nitrogen-rich fertilizer. This process, while returning a limited resource to the economy, also helps to stabilize the biological process to remove phosphorus, thereby contributing to WRP compliance. However, in order to ensure permit compliance under all foreseeable conditions, a permanent chemical addition backup system is also being installed.

Calumet WRP

Phosphorus removal efforts at the Calumet WRP have shown that either additional carbon to supplement the biological process or chemical addition is necessary. The construction of a chemical phosphorus removal facility was completed in order to meet the Calumet WRP's effluent phosphorus limit of 1.0 mg/L which took effect in 2024. The chemical cost to meet the 1.0 mg/L phosphorus limit at the Calumet WRP is estimated to be \$9.5 million annually from 2026 to 2028. Beginning in 2029, to ensure the Calumet WRP can meet the 0.5 mg/L limit for total phosphorus which takes effect in January 2030, the required chemical dosing is expected to increase by approximately 40 percent annually. The District remains committed to pursuing biological means to remove phosphorus. The District completed a successful sidestream enhanced biological phosphorus removal pilot study in January 2022 and completed an engineering evaluation based on the data collected to determine what modifications can be installed to most sustainably remove phosphorus from the effluent flows. The study revealed that significant capital investment is required to support a biological process. Currently, the District is in the process of implementing source control to reduce the phosphorus loads at the Calumet WRP and reduce treatment costs.

O'Brien WRP

At the O'Brien WRP, there are several projects in planning and/or design necessary to meet the upcoming phosphorus limits, as well as upgrades to the aeration batteries that originally commenced service in 1928. The first project, Phosphorus Removal Modifications to Battery D, OWRP, was awarded mid-year 2023 and is scheduled to be completed in 2026. This project includes installation of a sidestream fermentation zone and ancillary infrastructure to support enhanced biological phosphorus removal. Also in 2026, the Battery E Activated Sludge Facility project is scheduled to be awarded with a four-year construction schedule. This new aeration battery is designed with biological phosphorus removal capability and will provide treatment capacity for the plant at the times the balance of the nearly 100-year old aeration batteries are rehabilitated and configured for enhanced biological phosphorus removal. In simultaneous, phased projects, the remaining aeration batteries will be upgraded to support biological phosphorus removal beginning in 2031. Phase I upgrades to Battery C includes similar biological phosphorus

removal infrastructure, as well as influent gate replacement, removal of the center walls, installation of a new aeration system and improved sludge returning to increase efficiency, and replacement of deteriorating century old concrete. Phase II of this project will mimic the Battery C improvements in Battery B. Finally, the installation of a chemical backup system, which was awarded in 2025, will ensure permit compliance when the phosphorus level of the effluent will be 1.0 mg/L or lower by August 2027 and 0.5 mg/L by January 2030. There will be additional improvements to the biological process to Batteries B and C, as parts of larger rehabilitation projects, in 2031 and 2034, respectively.

Table 2: Effluent Phosphorus Permit Schedule

Water Reclamation Plant	Effluent Phosphorus Limit	Permit Timeframe
Stickney WRP	1.0 mg/L 0.5 mg/L	2021 (Permit active) January 2030
Calumet WRP	1.0 mg/L 0.5 mg/L	2024 (Permit active) January 2030
O'Brien WRP	1.0 mg/L 0.5 mg/L	August 2027 January 2030
Kirie WRP	1.0 mg/L 0.5 mg/L	August 2026 January 2030
Egan WRP	1.0 mg/L	January 2031 or 2032 depending on method
Hanover Park WRP	1.0 mg/L	May 2031 or 2032 depending on method
Lemont WRP	1.0 mg/L 0.5 mg/L	To be determined January 2030

Kirie, Egan, and Hanover Park WRPs

The Kirie WRP has successfully implemented biological phosphorus removal through the use of existing infrastructure and temporary measures such as baffle walls and return sludge pumps. While the Kirie WRP is currently removing phosphorus, a more permanent system is still required in order to ensure continued permit compliance. A project to install a backup chemical system to enhance the stability of the biological phosphorus removal process was awarded in 2025 and a project to improve biological phosphorus removal is anticipated to be awarded in 2026. As a participant in the DuPage River Salt Creek Watershed workgroup, the new phosphorus permit limit for the Egan and Hanover Park WRPs is further in the future. The District, however, is prepared to construct the necessary phosphorus removal facilities for the Egan and Hanover Park WRPs and complete the modernization and reconfiguration of the last aeration battery at the O'Brien WRP in the coming years. Small scale pilots are currently underway at the Egan and Hanover Park WRPs to assist with determining the best methods to achieve permit required phosphorus reductions. Depending on the outcome of these pilots, a temporary configuration may be constructed at one or both WRPs and information learned from these studies will guide decisions on the required modifications to the facilities. A project for phosphorus removal modifications at the Egan WRP is anticipated to begin in 2028, with Hanover Park to follow, depending on the method required.

Overall Capital Improvement Program Costs

The District's 2026 Capital Improvement Program includes 2026 project awards, program support, and projects under construction at award value with a total estimated cost of approximately \$1,462.5 million. A breakdown of these projects (in millions of dollars) is as follows:

2026 project awards	\$ 721.5
2026 program support (project support and land acquisition)	70.4
Projects currently under construction (award value)	<u>670.6</u>
Total	\$ 1,462.5

◆ A breakdown of projects scheduled for 2026 award by fund is as follows:

Construction Fund projects	\$ 52.5
Capital Improvements Bond Fund projects	645.5
Stormwater Management Fund projects	<u>23.5</u>
Total	\$ 721.5

◆ A breakdown of projects under construction (award value) by fund is as follows:

Construction Fund projects	\$ 63.9
Capital Improvements Bond Fund projects	475.8
Stormwater Management Fund projects	<u>130.9</u>
Total	\$ 670.6

The table on the next page shows the 10-year construction cost projections for the Capital Improvement Program, including Stormwater Management capital projects.

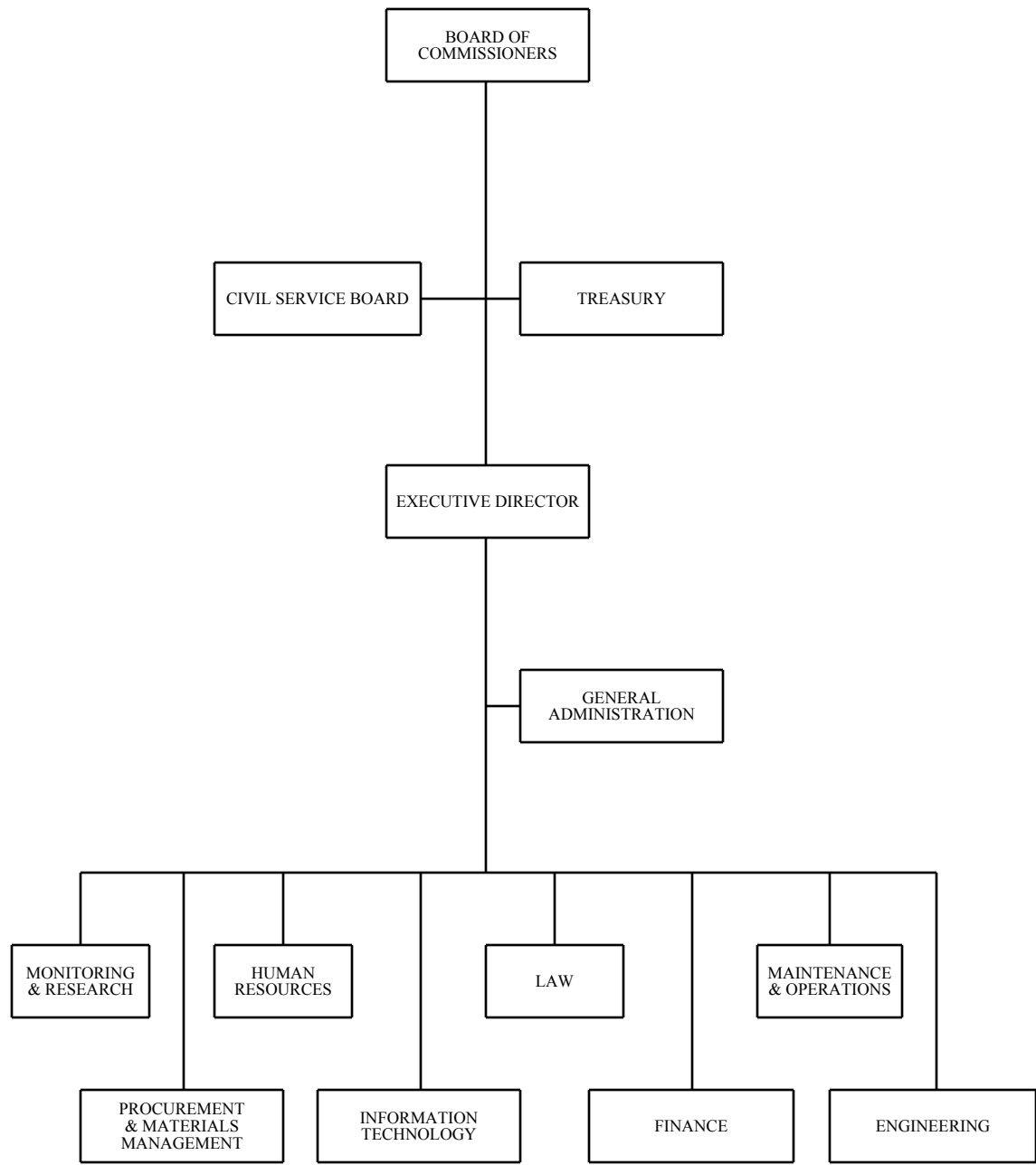
10-YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY

2021 - 2030 CAPITAL PROJECT CONSTRUCTION COST

	ACTUAL CASH DISBURSEMENTS					ESTIMATED CASH DISBURSEMENTS					TOTAL	
	2021	2022	2023	2024	2025*	2026	2027	2028	2029	2030	2021-2030	
<u>BY CATEGORY</u>												
Water Reclamation Plants and Solids Management	\$ 46.2	\$ 27.5	\$ 58.3	\$ 49.4	\$ 74.2	\$ 95.6	\$ 163.9	\$ 206.6	\$ 189.6	\$ 61.4	\$ 972.8	
Replacement of Facilities	\$ 2.4	\$ 4.4	\$ 10.6	\$ 32.3	\$ 28.4	\$ 65.2	\$ 70.0	\$ 49.1	\$ 11.6	\$ 4.8	\$ 278.7	
Collection Facilities	\$ 0.1	\$ 0.2	\$ 2.8	\$ 27.0	\$ 77.5	\$ 97.7	\$ 82.2	\$ 43.1	\$ 36.8	\$ 36.7	\$ 404.2	
Stormwater Management	\$ 41.7	\$ 30.0	\$ 38.0	\$ 74.4	\$ 65.7	\$ 72.3	\$ 61.2	\$ 63.8	\$ 69.1	\$ 65.7	\$ 581.8	
Tunnel and Reservoir Plan	\$ 7.2	\$ 31.3	\$ 17.9	\$ 10.3	\$ 10.3	\$ 11.1	\$ 17.6	\$ 1.4	\$ 13.0	\$ 11.9	\$ 132.1	
TOTAL	\$ 97.5	\$ 93.4	\$ 127.7	\$ 193.3	\$ 256.2	\$ 341.9	\$ 394.9	\$ 364.0	\$ 320.1	\$ 180.5	\$ 2,369.7	
<u>BY FUND</u>												
Stormwater Management Fund	\$ 21.9	\$ 23.6	\$ 31.4	\$ 65.7	\$ 64.5	\$ 72.3	\$ 61.2	\$ 63.8	\$ 69.1	\$ 65.7	\$ 539.1	
Construction Fund	\$ 7.2	\$ 6.5	\$ 21.9	\$ 21.8	\$ 23.7	\$ 37.4	\$ 28.2	\$ 28.8	\$ 23.1	\$ 20.8	\$ 219.4	
Capital Improvements Bond Fund	\$ 68.3	\$ 63.3	\$ 74.4	\$ 105.9	\$ 168.0	\$ 232.3	\$ 305.5	\$ 271.4	\$ 228.0	\$ 94.0	\$ 1,611.2	
TOTAL	\$ 97.5	\$ 93.4	\$ 127.7	\$ 193.3	\$ 256.2	\$ 341.9	\$ 394.9	\$ 364.0	\$ 320.1	\$ 180.5	\$ 2,369.7	

- Notes:
1. All project costs are in millions of dollars.
 2. Summary includes project construction costs.
 3. Information regarding the distribution of funds between the sub-items in the Construction and Capital Improvements Bond Funds can be found in the Five-Year Financial Forecast.
 4. Amounts are rounded.

* PROJECTED CASH DISBURSEMENTS



CONSTRUCTION FUND

Fund Summary

The Construction Fund provides for the acquisition of infrastructure assets or the rehabilitation of existing structures that increase the efficiency or extend the useful life of the structure. The useful life of the improvement is at least 15 years and the values are generally less than \$3.0 million. The Construction Fund is a pay-as-you-go capital fund and is funded primarily by property taxes. Recognizing the need to invest in modernizing aging infrastructure, the District allocated \$16.6 million in Personal Property Replacement Tax revenue to the Construction Fund in 2025, and plans to allocate \$9.7 million in 2026 and \$10.0 million each year from 2027 to 2030 to finance small capital projects on a pay-as-you-go basis.

Summary of 2025 Major Accomplishments

- Began installing three new roofing systems at the Egan WRP. Roofs are important physical components of a WRP's infrastructure as they provide protection, structural integrity, and energy efficiency;
- Made improvements at the SEPA No. 3 Aeration Station, including the installation of a ramp and handrails, both compliant with the Americans with Disabilities Act, fencing, and a vehicle path. The changes will add to the safety and aesthetics of a site enjoyed by the public;
- Designed and advertised a project to improve the HVAC equipment that services the Ultraviolet Disinfection Building and the Primary Switchgear Building at the O'Brien WRP;
- Began replacing the traveling bridges in the aerated grit tanks at the Calumet WRP with shaftless screw conveyors, which excel at conveying materials that are prone to clogging, such as screenings and grit. Shaftless screws can operate at lower speeds with a greater conveying capacity, resulting in increased efficiency and reduced energy consumption;
- Initiated a project to replace sludge and scum pumps at the Calumet and Egan WRPs. Sludge pumps typically handle settled solids, while scum pumps manage floating materials like grease and oil. These pumps are important due to their ability to prevent clogs or disruptions in the wastewater treatment process;
- Rehabilitated the final clarifier algae removal system at the Kirie WRP to maintain proper clarifier function. Final clarifiers are essential equipment as they separate the remaining solids from the treated wastewater after biological treatment;
- Initiated a project to restore the permeable paver parking lot at the Egan WRP. Permeable pavements can be used to manage stormwater runoff, reducing the strain on the sewer system and potentially improving water quality;
- Awarded a project to furnish, deliver, and install a chiller at the Main Office Building. Water and electrical energy usage levels are expected to decrease significantly due to the new model's higher efficiency and the automated controls;
- Awarded a project to restore railroad cars used to transport biosolids from the Stickney WRP to solids management areas;
- Restored the main switchgear, which controls electrical equipment, in the digester facility at the Calumet WRP;
- Began upgrading the HVAC control systems at the Stickney, Calumet, and Egan WRPs. These controls regulate and manage the operation of heating, ventilation, and air conditioning equipment and ensure that the desired indoor temperature, humidity, and air quality are maintained;
- Continued to improve the centrifuges at the Stickney WRP. Centrifuges are used to thicken and dewater wastewater solids, a process that reduces the volume of residuals, improves operations, and reduces costs for subsequent storage, processing, transfer, end use, or disposal;
- Awarded a project to construct a public safety waterway barrier system at the tailrace of the Lockport Powerhouse to prevent boaters from traveling or drifting towards the downstream side of the powerhouse during generator and pit gate operations;
- Began installing new truck scales and appurtenances at the Calumet and Stickney biosolids management sites. The scales, needed to weigh incoming and outgoing biosolids, are critical assets of the Biosolids Management Program;
- Initiated the restoration of the cascading stairs at the Nicholas J. Melas Centennial Fountain, a Chicago landmark that was built in 1989 to commemorate the 100th anniversary of the District. The fountain serves as a reminder of the District's longstanding environmental advocacy;
- Replaced the catwalk in the Process Control Building at the O'Brien WRP;
- Rehabilitated the digester covers in the North Service Area. Digesters, used to treat wastewater solids, are subject to the deterioration that occurs in a harsh operating environment;
- Continued to inspect, rehabilitate, and overhaul blowers at the Stickney WRP. The blowers are an integral component of the aeration system, critical for transferring air to the biological treatment process;
- Implemented mechanical process improvements in the North and Stickney Service Areas. The reduction in equipment failures, downtime, and maintenance costs provided by these modifications are hallmarks of a strong asset management program;
- Made substantial progress in the project to assist the District with modernizing the biosolids management facilities for the Stickney WRP. The purpose of the project is to explore opportunities to recover, reuse, and monetize resources from the District's biosolids operations and assist with generating bid documents. The project is expected to be completed in 2027.

2026 Appropriation

The 2026 appropriation for the Construction Fund is \$74,711,400, a decrease of \$8,432,200, or 10.1 percent, from 2025. For the 2026 budget, in addition to the tax levy and existing assets appropriable, which are generally the primary sources of funding, an additional \$9.7 million will be allocated from the Personal Property Replacement Tax. The 2026 value of the Construction Fund Program includes \$32.5 million for projects scheduled for award in 2026 and \$36.9 million for projects under construction. An additional \$5.4 million is appropriated for purposes not specifically associated with listed project costs, such as professional engineering services for capital project design, and initiatives in support of the District's Strategic Plan, including energy conservation and neutrality, and process master planning. There are no staff positions budgeted in the Construction Fund.

2026 Budget Highlights

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

Design and maintain a Capital Improvement Program that emphasizes preserving and improving assets for optimal performance, long-term sustainability, and equitable and consistent service delivery

- Design and execute projects with the purpose of providing valuable equipment redundancies, preventing system disruptions, and maximizing equipment uptime for permit compliance;
- Carefully assess external factors, such as stakeholder priorities, environmental conditions, economic factors, and legal regulations, when planning for capital infrastructure needs;
- Allocate resources to ensure that the operating capacity of the District's assets is maintained at a high level. In 2026, the District will oversee 27 new and 15 existing Construction Fund projects related to the core programs and functions of collection, treatment, solids processing and utilization, and flood and pollution control. An additional 32 projects are under development and should be awarded over the five-year planning cycle;
- Fund, design, and execute a District-wide, multi-year program to replace failing roofs and pavement. The next phase of the roof replacement project includes the proposed installation of a new green roof at the East Scale House in the Calumet Solids Management Area, with an estimated rainwater capture volume of approximately 1,000 gallons. The green roof's soil layer is expected to insulate the roof from heat, resulting in an estimated 25 percent decrease in energy usage for cooling. Improving critical infrastructure, like roofs and pavement, contributes to organizational resiliency;
- Complete the project to develop a strategy for a new biosolids management facility at the Stickney WRP. This long-term strategy, 2030 and beyond, will be developed with resiliency in mind; it will be adopted for its ability to resist or adapt to external regulatory, economic, environmental, and social challenges;
- Continue to pursue research programs focused on addressing impending or anticipated future regulatory actions, achieving energy savings and resource recovery, and driving innovation, all of which are success measures of Resource Management;
- Complete the inspection of the existing Mainstream deep tunnel, from drop shaft DS-M114N to construction shaft CS-ADD, utilizing remote technology. The data collected will be used to evaluate methods for future tunnel inspections.

Pursue resource recovery opportunities to increase sustainability, recover costs, and improve functionality in the face of a changing environment

- Complete the installation of a biogas combined heat and power system at the Egan WRP, which will provide a first-hand opportunity to assess and examine the technology and its potential for electricity generation, analyze options for pre-digestion treatment to increase biogas production, and evaluate the return on investment, carbon offsets, and market risks. The biogas-to-energy system is an efficient approach to generating electricity from biogas (a byproduct of the wastewater treatment process) at the point of use. Instead of flaring the biogas and wasting its energy potential, it will be used to recover heat and produce electricity. Extracting the value from biogas is a prime example of what can be recovered and ultimately achieved with a wastewater treatment process that incorporates smart designs and systems. It is anticipated that the system will be commissioned for operational testing in July 2026 and will be fully operational, producing electricity and recovering heating later in 2026.

Actively pursue innovative solutions

- Conduct a pilot test for a dewatering system at the Calumet WRP's east biosolids drying sites. The system, which will be situated in the lagoons, consists of a series of rigid steel support frames that are lined with high-tech filter fabric. Sediments are collected in what is effectively a pool. The captured effluent water filters through the fabric via natural settling and gravity. Once the pool is dry, the solids can be removed. The test is being conducted due to the Chicago Transit Authority's Red Line extension project, which will limit access to the drying sites, requiring changes to the current operation. The system will be evaluated for its comparative cost, scalability, suitability, and versatility.

Construction Fund Program

Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
HVAC Improvements to UV Building and Switchgear Building, OWRP	22-093-2M	\$ 2,747	\$ 2,002	483	Jan 2026
Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	22-377-2DR	8,730	6,514	693	Jan 2026
Rehabilitate Aeration Blowers, SWRP	24-908-21	3,800	1,700	1,044	Jan 2026
SEPA No. 3 Paver Walkway Improvement, CSA	25-635-22	192	192	221	Jan 2026
Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	25-821-21	10,800	5,790	1,074	Jan 2026
Medium Voltage Drive OEM Rehabilitation, Various Locations	26-623-21	1,100	800	699	Jan 2026
Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP	J68823-001	1,000	500	699	Jan 2026
Utility Tunnel Waterproofing, HPWRP	26-721-21	250	250	211	Feb 2026
Exhaust Fan System Replacements, NSA	J67795-016	300	300	333	Feb 2026
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	23-IGA-35	2,938	300	284	Mar 2026
Rehabilitate Two Electric Motors, SWRP and KWRP	25-643-21	1,000	800	640	Mar 2026
Pump and Blower Building Floor Modifications, CWRP	J68843-032	672	332	152	Mar 2026
Remove and Replace Pavement, Various Locations	25-651-21	3,450	2,744	639	Apr 2026
Restoration of Egan WRP Permeable Paver Parking Lot	25-721-22	150	150	121	Apr 2026
Land Grading and Surface Rehabilitation, CSA	26-840-21	705	705	90	Apr 2026
Permeable Pavement Restoration, SWRP	26-921-21	200	200	274	Apr 2026
Walters Road Pumping Station Wet Well Rehabilitation, NSA	J67743-013	150	150	274	Apr 2026
Roof Replacement of Building 29, CWRP	J68843-033	408	408	60	Apr 2026
Roof Replacement and Rehabilitation, Various Locations	26-999-21	4,627	4,627	244	May 2026
Underground Storage Tank Improvements, Various Locations	22-602-21	1,500	400	578	Jun 2026
Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP	25-193-2S	3,000	500	300	Jun 2026
Elevator Modernization and Rehabilitation, CWRP and MSPS	26-614-21	2,150	650	548	Jun 2026
Rehabilitation of Lockport Controlling Works Gate No. 2, SSA	26-629-21	130	130	213	Jun 2026
Modify Air Vent Elevation, DS-M13, SSA	J66679-002	350	350	213	Jun 2026
Calumet Union Ditch Wing Wall and Bank Restoration, CSA	25-680-21	350	175	548	Jul 2026
Fire Suppression System for Generators, LPH	26-607-21	425	425	183	Jul 2026
Furnish, Deliver, and Install GeoPool Dewatering System, CSA	26-850-21	1,365	1,365	61	Jul 2026
Total 2026 Awards		\$ 52,488	\$ 32,458		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Biogas Combined Heat and Power System, EWRP	20-415-2S	\$ 10,696	\$ 6,605	849	Jan 2024
Biosolids Management Strategy, SWRP	23-RFP-19	1,500	550	1,268	Jul 2024
Replacement of Telemetry, Various Locations	20-861-2E	3,154	929	548	Sep 2024
Mechanical Process Improvements, Various Locations	24-601-21	17,859	8,500	1,105	Nov 2024
Centrifuge Rehabilitation, SWRP	24-902-21	3,900	1,300	1,095	Dec 2024
Bathroom and Office Renovation, SWRP	J16121-009	548	137	415	Apr 2025
Building Management System Improvements, CWRP and EWRP	25-629-21	3,092	2,422	888	Jun 2025
Centrifuge Improvements, SWRP	22-903-22	5,450	2,550	897	Jul 2025
Truck Scale Replacement, Various Locations	24-695-22	809	779	730	Jul 2025
Roof Rehabilitation, EWRP	25-727-21	3,117	1,051	348	Jul 2025
Furnish, Deliver, and Install One Chiller, Main Office Building	25-404-21	602	602	455	Oct 2025
Lockport Powerhouse Tailrace Barrier	25-605-21	204	204	227	Oct 2025
Sludge Pump Improvements, Various Locations	25-624-21	6,850	5,860	588	Oct 2025
Roof Replacement and Rehabilitation, Various Locations	25-612-21	4,098	4,000	743	Dec 2025
Specialized Railroad Car Rehabilitation, SSA	25-922-22	2,001	1,400	743	Dec 2025
		<u>\$ 63,880</u>	<u>\$ 36,889</u>		

Projects Under Development

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

Projects Under Development (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Transformer Fire Barrier, LPH	J66634-004	\$ 175	\$ —	213	Jun 2027
Edelweiss Slope Restoration, CSA	J66679-006	200	—	183	Jul 2027
Replace Epoxy Floor, KWRP	J67785-010	290	—	108	Jul 2027
Furnish, Deliver, and Install AC Drives for South Post-Digestion Centrifuges, SWRP	25-925-21	1,050	—	488	Aug 2027
Railroad Track Improvements, SSA	20-907-21	3,900	—	427	Oct 2027
Elevator Upgrades, KWRP and OWRP	21-701-21	4,600	—	1,157	Oct 2027
Replace Coarse Screens, OWRP	22-702-21	9,000	—	792	Oct 2027
Replace Gas Monitoring Systems, Various Locations	23-635-21	5,000	—	1,157	Oct 2027
Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS	23-903-21	4,200	—	1,157	Oct 2027
Lockport Turbine Generator Rehabilitation, SSA	25-601-21	3,500	—	1,157	Oct 2027
Trash Rake Improvements, MSPS	25-923-21	2,500	—	792	Oct 2027
Primary Tank Improvements, SWRP	25-924-21	2,000	—	1,157	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 32 New Raw/WAS Pump Station	25-IGA-19	2,806	—	452	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 10 New Ferric Chloride System	25-IGA-20	1,276	—	453	Oct 2027
Digester Rehabilitation, HPWRP	19-541-2P	6,000	—	506	Nov 2027
Furnish, Deliver, and Install Protective Relays, LPH	25-621-21	550	—	518	Jul 2028
Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS	21-903-21	1,600	—	791	Oct 2028
Discharge Valve Rehabilitation on Main Sewage Pumps 1-4, SWRP	25-921-21	1,000	—	426	Oct 2028
Total Future Awards		\$ 85,526			
Cumulative 2026 Awards, Projects Under Construction, and Future Awards		\$ 201,893			

Note: All cost figures are in thousands of dollars.

CAPITAL PROJECTS LISTED BY SERVICE AREA - CONSTRUCTION FUND

The following is a list of capital projects within the District's three major service areas. They are presented by their association with a water reclamation plant (WRP) and by their completion status: projects for 2026 award, under construction, or under development.

STICKNEY SERVICE AREA (SSA)

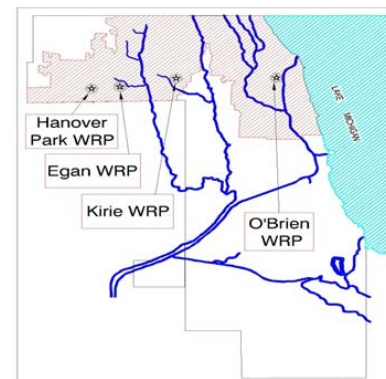


Stickney Water Reclamation Plant (SWRP)

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
22-602-21	Underground Storage Tank Improvements, Various Locations		\$ 1,500,000
24-908-21	Rehabilitate Aeration Blowers, SWRP		3,800,000
25-193-2S	Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP		3,000,000
25-643-21	Rehabilitate Two Electric Motors, SWRP and KWRP		1,000,000
25-651-21	Remove and Replace Pavement, Various Locations		3,449,500
26-607-21	Fire Suppression System for Generators, LPH		425,000
26-629-21	Rehabilitation of Lockport Controlling Works Gate No. 2, SSA		130,000
26-921-21	Permeable Pavement Restoration, SWRP		200,000
26-999-21	Roof Replacement and Rehabilitation, Various Locations		4,627,100
J66679-002	Modify Air Vent Elevation, DS-M13, SSA		350,000
		Total	\$ 18,481,600
Projects Under Construction			
20-861-2E	Replacement of Telemetry, Various Locations	3/26	\$ 3,153,600
22-903-22	Centrifuge Improvements, SWRP	12/27	5,450,000
23-RFP-19	Biosolids Management Strategy, SWRP	12/27	1,500,000
24-695-22	Truck Scale Replacement, Various Locations	7/27	809,000
24-902-21	Centrifuge Rehabilitation, SWRP	12/27	3,900,000
25-404-21	Furnish, Deliver, and Install One Chiller, Main Office Building	12/26	602,000
25-605-21	Lockport Powerhouse Tailrace Barrier	5/26	204,000
25-612-21	Roof Replacement and Rehabilitation, Various Locations	12/27	4,097,600
25-922-22	Specialized Railroad Car Rehabilitation, SSA	12/27	2,001,100
J16121-009	Bathroom and Office Renovation, SWRP	5/26	548,000
		Total	\$ 22,265,300

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Development			
20-907-21	Railroad Track Improvements, SSA		\$ 3,900,000
21-903-21	Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS		1,600,000
23-903-21	Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS		4,200,000
25-601-21	Lockport Turbine Generator Rehabilitation, SSA		3,500,000
25-621-21	Furnish, Deliver, and Install Protective Relays, LPH		550,000
25-921-21	Discharge Valve Rehabilitation on Main Sewage Pumps 1-4, SWRP		1,000,000
25-923-21	Trash Rake Improvements, MSPS		2,500,000
25-924-21	Primary Tank Improvements, SWRP		2,000,000
25-925-21	Furnish, Deliver, and Install AC Drives for South Post-Digestion Centrifuges, SWRP		1,050,000
26-610-21	Building Splash Guard, LPH		2,000,000
26-628-21	Furnish, Deliver, and Install New Digital Governors, LPH		4,887,000
27-405-21	Expand Building Automation System, Main Office Building		1,500,000
27-615-21	Low-Water Crossing Removal, LPH		800,000
27-651-21	Remove and Replace Pavement, Various Locations		2,000,000
J66634-004	Transformer Fire Barrier, LPH		175,000
		Total	\$ 31,662,000
		Stickney Service Area Grand Total	\$ 72,408,900

NORTH SERVICE AREA (NSA)



Terrence J. O'Brien Water Reclamation Plant (OWRP)

John E. Egan Water Reclamation Plant (EWRP)

James C. Kirie Water Reclamation Plant (KWRP)

Hanover Park Water Reclamation Plant (HPWRP)

Projects for 2026 Award

		Estimated Substantial Completion Date	Estimated Construction Cost
22-093-2M	HVAC Improvements to UV Building and Switchgear Building, OWRP		\$ 2,746,600
22-377-2DR	Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid		8,730,000
23-IGA-35	Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens		2,937,800
25-721-22	Restoration of Egan WRP Permeable Paver Parking Lot		150,000
26-721-21	Utility Tunnel Waterproofing, HPWRP		250,000
J67743-013	Walters Road Pumping Station Wet Well Rehabilitation, NSA		150,000
J67795-016	Exhaust Fan System Replacements, NSA		300,000
		Total	\$ 15,264,400

Projects Under Construction

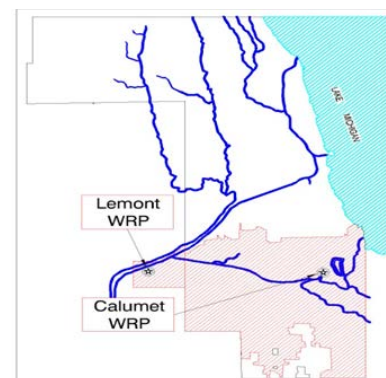
20-415-2S	Biogas Combined Heat and Power System, EWRP	5/26	\$ 10,696,400
24-601-21	Mechanical Process Improvements, Various Locations	12/27	17,859,000
25-629-21	Building Management System Improvements, CWRP and EWRP	12/27	3,092,100
25-727-21	Roof Rehabilitation, EWRP	6/26	3,116,700
		Total	\$ 34,764,200

Projects Under Development

06-358-2M	Gate Control Equipment Upgrade at TARP Control Structures, KWRP, NSA		\$ 3,000,000
19-541-2P	Digester Rehabilitation, HPWRP		6,000,000
21-701-21	Elevator Upgrades, KWRP and OWRP		4,600,000
22-702-21	Replace Coarse Screens, OWRP		9,000,000
23-635-21	Replace Gas Monitoring Systems, Various Locations		5,000,000
23-704-21	Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP		5,000,000
23-IGA-36	Fox River Water Reclamation District (FRWRD) Plantwide Electrical Improvements		8,642,600
25-IGA-19	Fox River Water Reclamation District (FRWRD) Structure 32 New Raw/WAS Pump Station		2,806,000

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Development (continued)			
25-IGA-20	Fox River Water Reclamation District (FRWRD) Structure 10 New Ferric Chloride System		\$ 1,275,500
27-722-21	Odor Control System Rehabilitation, HPWRP		1,500,000
J67783-048	Storage Shed Rehabilitation and Expansion, KWRP		300,000
J67785-010	Replace Epoxy Floor, KWRP		290,000
		Total	<u>\$ 47,414,100</u>
		North Service Area Grand Total	<u><u>\$ 97,442,700</u></u>

CALUMET SERVICE AREA (CSA)



Calumet Water Reclamation Plant (CWRP) Lemont Water Reclamation Plant (LWRP)

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
25-635-22	SEPA No. 3 Paver Walkway Improvement, CSA		\$ 191,600
25-680-21	Calumet Union Ditch Wing Wall and Bank Restoration, CSA		350,000
25-821-21	Furnish, Deliver, and Install Grit Screw Conveyors, CWRP		10,800,000
26-614-21	Elevator Modernization and Rehabilitation, CWRP and MSPS		2,150,000
26-623-21	Medium Voltage Drive OEM Rehabilitation, Various Locations		1,100,000
26-840-21	Land Grading and Surface Rehabilitation, CSA		705,000
26-850-21	Furnish, Deliver, and Install GeoPool Dewatering System, CSA		1,365,000
J68823-001	Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP		1,000,000
J68843-032	Pump and Blower Building Floor Modifications, CWRP		671,900
J68843-033	Roof Replacement of Building 29, CWRP		408,000
Total			\$ 18,741,500
Project Under Construction			
25-624-21	Sludge Pump Improvements, Various Locations	5/27	\$ 6,850,000
Total			\$ 6,850,000
Projects Under Development			
19-257-2D	6th Street Construction and Utility Tunnel Rehabilitation and Various Roof Replacements, CWRP		\$ 5,000,000
25-281-2H	Rehabilitation of Gap Dam at Thornton Reservoir, CSA		500,000
27-828-21	Furnish, Deliver, and Install Grinder at the Palos Hills Pumping Station, CSA		250,000
J66679-006	Edelweiss Slope Restoration, CSA		200,000
J68823-003	Lighting Improvements, CSA		500,000
Total			\$ 6,450,000
Calumet Service Area Grand Total			\$ 32,041,500
Capital Projects Grand Total - All Service Areas			\$ 201,893,100

Biogas Combined Heat and Power System, EWRP

Project Number	20-415-2S
Service Area	North
Location	Egan WRP
Engineering Consultant	Baxter & Woodman/Boller Construction, LLC
Engineering Contractor	Baxter & Woodman/Boller Construction, LLC
Estimated Construction Cost	\$10,696,400
Contract Award Date	January 2024
Substantial Completion Date	May 2026



Project Description	This project will consist of installing a biogas combined heat and power (CHP) system.
Project Justification	This project will utilize biogas from the CHP system, which is typically flared, to produce electricity and recover the heat from the engine for beneficial reuse (hot water heat recovery). The biogas, a byproduct of wastewater treatment, will be beneficially reused. It is anticipated that running one CHP unit will save approximately \$44,000 annually and running two CHP units will save approximately \$100,000 annually.
Project Status	Construction

Replacement of Telemetry, Various Locations

Project Number	20-861-2E
Service Area	Calumet, North, and Stickney
Location	District-wide
Engineering Consultant	In-house design
Engineering Contractor	Connelly Electric Co.
Estimated Construction Cost	\$3,153,600
Contract Award Date	September 2024
Substantial Completion Date	March 2026



Project Description	This project is to furnish, deliver, and install replacement communications equipment and services for the existing copper phone lines that provide visibility and control of various District remote sites from their respective supervisory plants. The equipment selected will provide secure, bidirectional, periodic commands and readings over cellular radio link to the telecommunications provider's network, as well as the ability to retrieve diagnostic data of the networking equipment itself. The contractor will provide turnkey installation from the Supervisory Control and Data Acquisition interface to the complete field installation.
Project Justification	The existing point-to-point copper telemetry lines have been labeled as obsolete by AT&T, which is the District's current service provider. Through this project, these obsolete telemetry lines will be replaced with AT&T fiber connection as the primary interface and cellular as the secondary fail-over service that will communicate between the field and their supervisory plants. It is expected that the new communication system and its associated operating costs will realize actual savings of more than 30 percent.
Project Status	Construction

HVAC Improvements to UV Building and Switchgear Building, OWRP

Project Number 22-093-2M

Service Area North

Location O'Brien WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$2,746,600

Contract Award Date January 2026

Substantial Completion Date May 2027

Project Description This project will remove ineffective heating, ventilation, and air conditioning (HVAC) equipment servicing the Ultraviolet Building and install effective HVAC, air condenser cooler, and rooftop units. In addition, this project will replace the existing Switchgear Building air handling unit with new effective rooftop air handling units that are air condenser cooled.

Project Justification The existing heat exchangers are not functioning as intended and the dehumidifiers are no longer necessary.

Project Status Design



Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid

Project Number 22-377-2DR

Service Area North

Location Kirie WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$8,730,000

Contract Award Date January 2026

Substantial Completion Date December 2027

Project Description This project will modify the pipe supports for the raw sewage pump discharge risers.

Project Justification The modification of pipe supports is required to strengthen structural supports and accommodate thermal movements. Modifying the supports will restore capacity, extend their service life, and prevent damage to the pipes.

Project Status Design



Underground Storage Tank Improvements, Various Locations

Project Number 22-602-21

Service Area North and Stickney

Location North and Stickney Service Areas

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$1,500,000

Contract Award Date June 2026

Substantial Completion Date December 2027

Project Description This project entails improving the District's underground storage tanks, which are used for fleet fueling operations, by installing containment sumps on the submersible turbine pumps and fuel dispensers.

Project Justification By 2028, regulations issued by the Illinois Office of the State Fire Marshal will require that all submersible turbine pumps and fuel dispensers have containment sumps installed.

Project Status Planning



Centrifuge Improvements, SWRP

Project Number 22-903-22

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor Connelly Electric Co.

Estimated Construction Cost \$5,450,000

Contract Award Date July 2025

Substantial Completion Date December 2027

Project Description The Post-Digestion Centrifuge Facility at the Stickney WRP is currently operated by obsolete equipment. This project entails upgrading and replacing the old equipment. A fiber optic network/backbone will also be installed to enable the new equipment to communicate seamlessly with the existing network.

Project Justification The current controllers and input/output modules are part of a line of hardware that was discontinued in 2017. Procuring hardware, software, and technical support has become increasingly difficult and costly due to the equipment's obsolescence. The project upgrading to a new system will make the facility's network more reliable and sustainable.

Project Status Construction



Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens

Project Number 23-IGA-35

Service Area North

Location Albin D. Pagorski WRP

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$2,937,800

Contract Award Date March 2026

Substantial Completion Date December 2026

Project Description This project is for the replacement of outdated bar screens at the Fox River Water Reclamation District's Albin D. Pagorski WRP. The new screens will be selected for their improved ability to capture debris. The preliminary design will determine the hydraulic profile.

Project Justification The bar screens are past their useful life. New screens are required to capture more debris to protect the process facilities.

Project Status Negotiation / Evaluation



Biosolids Management Strategy, SWRP

Project Number	23-RFP-19	
Service Area	Stickney	
Location	Stickney WRP	
Engineering Consultant	Black & Veatch Corporation	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$1,500,000	
Contract Award Date	July 2024	
Substantial Completion Date	December 2027	
Project Description	This project will provide an evaluation of biosolids processing options, perform preliminary engineering for a biosolids processing facility, and prepare a contract for constructing the facility.	
Project Justification	A new biosolids management facility to process the biosolids from the Stickney WRP is needed to replace the existing pelletizing facility when it reaches the end of its useful life.	
Project Status	Executed	

Mechanical Process Improvements, Various Locations

Project Number	24-601-21
Service Area	North and Stickney
Location	North and Stickney Service Areas
Engineering Consultant	In-house design
Engineering Contractor	Independent Mechanical Industries, Inc. and John Burns Construction Company, LLC
Estimated Construction Cost	\$17,859,000
Contract Award Date	November 2024
Substantial Completion Date	December 2027



Project Description	This project entails the improvement and rehabilitation of various mechanical systems and assets in the North and Stickney Service Areas. Improvements to the mechanical systems at the O'Brien WRP include the installation of 18 slide gates with actuators for final settling tanks 15-18 located in Batteries A, B, and C, a second sodium hypochlorite tank in the Grit Building, fabricated drives with precision bearings on primary tanks 9-16, underground piping, which runs from the final tanks to the Scum Concentration Building, a rotating slotted pipe system made of non-corrosive materials to remove scum from the primary tank, and the rehabilitation of eight primary tank influent gate actuators and three splitter gate actuators. At the Hanover Park WRP, work includes the rehabilitation of the actuators and valves on the aeration tanks. Other improvements to the mechanical systems in the North Service Area include the replacement of the oxidation pond valve and actuator at the Hanover Park WRP, the installation of an insulated heating blanket on the bisulfite tank and a new safety railing around the filter beds at the Egan WRP, and the replacement of the seal water break tank and piping at the North Branch Pumping Station. At the Stickney WRP, two final tank drives will be replaced, and six final tank drives will have torque limiters installed to reduce damage in case of rake arm jamming. In all cases, the new equipment is superior to the existing equipment and will improve process performance and reduce equipment failures, downtime, and maintenance costs.
Project Justification	This project will result in mechanical systems and assets that perform better due to process modifications and improvements and require less maintenance due to their new or like-new condition.
Project Status	Construction

Truck Scale Replacement, Various Locations

Project Number	24-695-22	
Service Area	Calumet and Stickney	
Location	Calumet and Stickney Service Areas	
Engineering Consultant	In-house design	
Engineering Contractor	Abest Scale Company and Brechbuhler Scales, Inc.	
Estimated Construction Cost	\$809,000	
Contract Award Date	July 2025	
Substantial Completion Date	July 2027	
Project Description	This project is for the installation of new truck scales and all appurtenances at the Calumet East, Calumet West, Marathon, and Vulcan biosolids management sites.	
Project Justification	The existing truck scales are more than 25 years old and in need of replacement.	
Project Status	Construction	

Centrifuge Rehabilitation, SWRP

Project Number 24-902-21

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor Alfa Laval, Inc.

Estimated Construction Cost \$3,900,000

Contract Award Date December 2024

Substantial Completion Date December 2027

Project Description This project entails inspecting, rehabilitating, and overhauling 16 thickening (pre-digestion) and 21 dewatering (post-digestion) centrifuges at the Stickney WRP. All work will be performed by the sole source vendor.

Project Justification The current configuration of the Stickney WRP includes 16 pre-digestion centrifuges and 21 post-digestion centrifuges. The project will provide for the full rehabilitation of both styles of centrifuges to ensure that there is adequate machine capacity available to dewater biosolids for processing and eventual beneficial reuse at the Pelletizer Facility and at other outlets, such as farms, golf courses, and public works projects.

Project Status Construction



Rehabilitate Aeration Blowers, SWRP

Project Number 24-908-21

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor Siemens Energy, Inc.

Estimated Construction Cost \$3,800,000

Contract Award Date January 2026

Substantial Completion Date December 2028

Project Description This project entails inspecting, rehabilitating, and overhauling four blowers at the Stickney WRP.

Project Justification Four axial flow blowers (Nos. 4 through 7) at the Stickney WRP are used to provide air to the aeration tanks and airlifts. Blower No. 7's guide vane stator has sustained damage, preventing it from moving. The stator is critical as it is used to adjust the air flow based on the WRP's need. The stator on blower No. 4 also needs to be replaced. The blowers are due for an overhaul (every eight years is recommended). The project will include the inspection, rehabilitation, balancing, and replacement of worn parts for blowers Nos. 4 and 7.

Project Status Planning



Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP

Project Number 25-193-2S

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$3,000,000

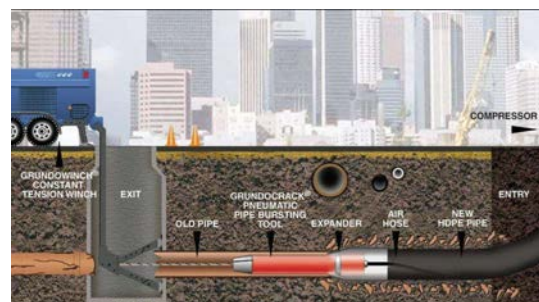
Contract Award Date June 2026

Substantial Completion Date April 2027

Project Description This project consists of the replacement of 1,200 linear feet of 18-inch cast iron pipe and 1,900 linear feet of 20-inch cast iron pipe between the digesters building and the post-digesters building at the Stickney WRP. The sewer replacement will be completed using pipe bursting methods.

Project Justification The sludge line between the digesters building and the post-digesters building has failed multiple times between January 2024 and October 2025. The line runs west of the digester control building. Following a failure in January 2025, an in-depth analysis of the failure mechanisms was conducted. It was determined that the mode of failure was primarily related to the corrosive nature of the surrounding soil. The study recommended that the pipes be replaced with high-density polyethylene (HDPE) or polyvinyl chloride (PVC) piping.

Project Status Design



Furnish, Deliver, and Install One Chiller, Main Office Building

Project Number	25-404-21
Service Area	Stickney
Location	Main Office Building
Engineering Consultant	In-house design
Engineering Contractor	Autumn Construction Services, Inc.
Estimated Construction Cost	\$602,000
Contract Award Date	October 2025
Substantial Completion Date	December 2026
Project Description	This project entails the installation of a new chiller unit at the Main Office Building. The new unit must be energy efficient, use less harmful refrigerant, and be tied into the building automation system.
Project Justification	The chiller was installed in 1997. The American Society of Heating, Refrigerating, and Air-Conditioning Engineers' standard for useful life of centrifugal chillers is 23 years. Failure of either existing chiller could have adverse effects on the working conditions of all employees in the Main Office Building due to the inability to regulate the temperature during the summer months. The current unit is also expensive to recharge and uses R-22 refrigerant, an ozone-depleting chemical. Water and electrical energy usage levels are expected to decrease significantly due to the new model's higher efficiency and the automated controls.
Project Status	Construction



Lockport Powerhouse Tailrace Barrier

Project Number 25-605-21

Service Area Stickney

Location Lockport Powerhouse

Engineering Consultant In-house design

Engineering Contractor Global Infrastructure LLC, DBA Chicago Underwater

Estimated Construction Cost \$204,000

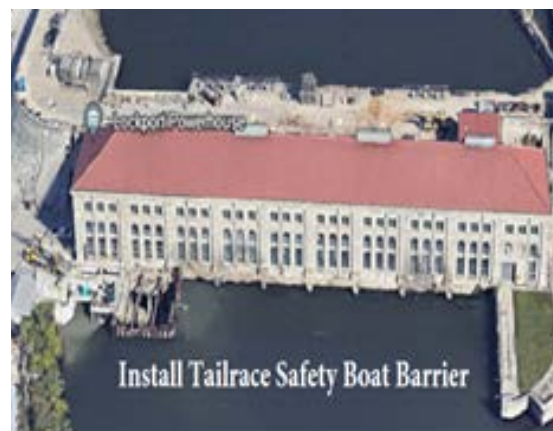
Contract Award Date October 2025

Substantial Completion Date May 2026

Project Description This project entails installing a public safety boat barrier at the tailrace of the Lockport Powerhouse to prevent and protect boaters from traveling or drifting dangerously close to the powerhouse during generator and pit gate operations.

Project Justification Recreational boaters and fishermen are often dangerously close to the tailrace of the powerhouse despite warning signs. The installation of a barrier will keep them at a safe distance.

Project Status Construction



Roof Replacement and Rehabilitation, Various Locations

Project Number	25-612-21
Service Area	Calumet, North, and Stickney
Location	Calumet, North, and Stickney Service Areas
Engineering Consultant	In-house design
Engineering Contractor	DCG Roofing Solutions, Inc.
Estimated Construction Cost	\$4,097,600
Contract Award Date	December 2025
Substantial Completion Date	December 2027



Project Description This project entails the replacement and rehabilitation of existing roofs at various locations, which are showing signs of wear, to extend their service life. The scope of work includes the complete removal of the existing roofing systems, including base, flashings, felts, toppings, insulation, gravel, roof accessories, expansion joints, etc. Reinstallation may include a new vapor barrier, new insulation to enable positive drainage and all associated perimeter and penetration metal details and counter flashings. Rehabilitation work can include localized roof deck restoration including slope remediation, full roofing membrane and insulation replacement, masonry, and flashing repairs at roof parapet to eliminate water infiltration.

Project Justification Replacement and rehabilitation of roofs extends the overall life of the roofs and prevents damage or further degradation to building structures. The need for rehabilitation is based on age, life expectancy and reliability. The project will minimize future maintenance costs and protect the District's assets. Failure of existing roofs could have adverse effects on vulnerable and sensitive equipment housed in various buildings, which would be extremely costly to replace or repair and could adversely affect District operations. Many roofs have exceeded their expected useful life of 20 years and are no longer under warranty. Rehabilitating District roofs also ensures a safe working environment for District Employees.

This project is part of a large-scale undertaking to rehabilitate roofing systems across the three service areas. The first stage of work will be completed under 24-612-22, Roof Rehabilitation, Various Locations.

Project Status Construction

Sludge Pump Improvements, Various Locations

Project Number	25-624-21	
Service Area	Calumet and North	
Location	Calumet and Egan WRPs	
Engineering Consultant	Independent Mechanical Industries, Inc.	
Engineering Contractor	Independent Mechanical Industries, Inc.	
Estimated Construction Cost	\$6,850,000	
Contract Award Date	October 2025	
Substantial Completion Date	May 2027	
Project Description	This project provides for sludge pump improvements in the Calumet and North Service Areas. At the Calumet WRP, three recessed impeller scum pumps will be replaced with chopper pumps, and four screw type impeller primary sludge pumps will be replaced with non-clog pumps. At the Egan WRP, the digester transfer pumps will be replaced and upgraded, which will allow waste sludge to be pumped directly to the O'Brien WRP.	
Project Justification	The need for replacement is based on age, life expectancy, and reliability. The equipment being replaced has experienced chronic failures due to equipment corrosion and leaking coils and piping. The project will minimize future maintenance costs and ensure increased reliability to protect District assets, improve air quality, and provide a safe working environment.	
Project Status	Construction	

Building Management System Improvements, CWRP and EWRP

Project Number	25-629-21
Service Area	Calumet and North
Location	Calumet and Egan WRPs
Engineering Consultant	In-house design
Engineering Contractor	Johnson Controls, Inc.
Estimated Construction Cost	\$3,092,100
Contract Award Date	June 2025
Substantial Completion Date	December 2027



Project Description	The sole source vendor shall provide all necessary services, including labor, supervision, transportation, tools, parts, materials, instruments, insurance, management, expertise, and equipment to replace building management systems at the Calumet WRP's high-level pump station and aerated grit facility and the Egan WRP. The building management system manages and monitors the electrical and mechanical equipment, which controls the heating, ventilation, and air conditioning systems.
Project Justification	The precise control of the ventilation system is critical to the safety of the individuals who work with the welding, cutting, and torching equipment and operate the heavy equipment, trucks, and machines in those areas. The existing systems are obsolete and prone to malfunction, and parts are no longer available from the manufacturer. The expected useful life of the replacement panels is 25 years.
Project Status	Construction

SEPA No. 3 Paver Walkway Improvement, CSA

Project Number 25-635-22

Service Area Calumet

Location Blue Island, IL

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$191,600

Contract Award Date January 2026

Substantial Completion Date August 2026

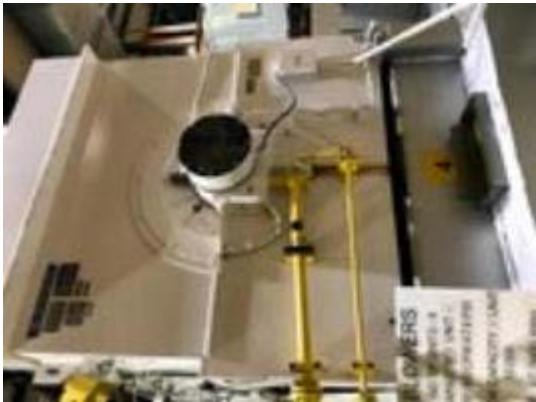
Project Description This project entails removing, salvaging, re-leveling, and re-installing pavers to create a walkway surface that is substantially compliant with recommendations articulated in the Americans with Disabilities Act.

Project Justification Area residents with disabilities find it challenging to traverse the existing paver walkways around and through Sidestream Elevated Pool Aeration Station No. 3 due to the uneven surface caused by tree roots, failing base material, etc. The existing pavers will be removed and salvaged, deficient areas leveled, and pavers re-installed to make it easier for all residents to visit the station.

Project Status Planning



Rehabilitate Two Electric Motors, SWRP and KWRP

Project Number	25-643-21	
Service Area	Stickney and North	
Location	Stickney and Kirie WRPs	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$1,000,000	
Contract Award Date	March 2026	
Substantial Completion Date	December 2027	
Project Description	This project entails rewinding the motor stator and refurbishing the rotor on aeration blower motor No. 7 at the Stickney WRP and raw sewage pump No. 3 motor at the Kirie WRP.	
Project Justification	Overhaul testing revealed that the stator windings are nearing the end of their useful life. To restore the blower to operation, the motor stator must be rewound and new temperature monitoring devices installed. The rotor will be tested and refurbished. Kirie's motor experienced a winding fault while in service.	
Project Status	Planning	

Remove and Replace Pavement, Various Locations

Project Number	25-651-21	
Service Area	Calumet, North, and Stickney	
Location	Calumet, North, and Stickney Service Areas	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$3,449,500	
Contract Award Date	April 2026	
Substantial Completion Date	December 2027	
Project Description	This project entails the removal and replacement of deteriorating pavement. Scope of work includes clearing and excavation of existing concrete pavement, saw cutting, doweling, sealing, stripping, curb and gutter removal and replacement, cleaning and sealing of cracks, proper sloping and grading, and asphalt pavement resurfacing in the North, Stickney, and Calumet Service Areas.	
Project Justification	Roadway and parking lot pavements show signs of deterioration, developing many potholes, thus creating driving and pedestrian hazards at the North, Stickney, and Calumet Service Areas. Cracks are as wide as six inches and potholes are noted at numerous locations in various facilities. Asphalt cold patch has been applied every year in the past but is not a permanent solution. The poor condition of pavement has a negative impact on District vehicles as well as employees' and visitors' vehicles. This project will extend the useful life of the roadways and parking lots, provide safe driving conditions in the plants, and protect vehicles. This project is part of a large-scale undertaking to rehabilitate pavement across the three service areas. The first stage of work will be completed under 24-651-21, Remove and Replace Pavement, Various Locations.	
Project Status	Planning	

Calumet Union Ditch Wing Wall and Bank Restoration, CSA

Project Number	25-680-21	
Service Area	Calumet	
Location	Hazel Crest, IL	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$350,000	
Contract Award Date	July 2026	
Substantial Completion Date	December 2027	
Project Description	This project entails replacing and installing a new outfall concrete wing wall and restoring the eroded bank of the Calumet Union Ditch Pool No. 5.	
Project Justification	Replacing the wing wall and restoring the bank will prevent erosion occurrences and the deterioration of Pool No. 5 in the overall reservoir system.	
Project Status	Planning	

Restoration of Egan WRP Permeable Paver Parking Lot

Project Number 25-721-22

Service Area North

Location Egan WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$150,000

Contract Award Date April 2026

Substantial Completion Date July 2026

Project Description This project will restore the permeable pavement parking lot at the Egan WRP, which includes replacing stone joint material, cracked or damaged pavers, and leveling as needed.

Project Justification The permeable pavement parking lot at the Egan WRP naturally diverts stormwater and includes an underdrain system to help alleviate flooding while safeguarding our rivers and natural water resources from pollutants during large rain events. Rehabilitation, including the releveling and replacement, as needed, of the pavers that top this system is required to ensure the drainage system continues to work effectively.

Project Status Planning



Roof Rehabilitation, EWRP

Project Number 25-727-21

Service Area North

Location Egan WRP

Engineering Consultant In-house design

Engineering Contractor DCG Roofing Solutions, Inc.

Estimated Construction Cost \$3,116,700

Contract Award Date July 2025

Substantial Completion Date June 2026

Project Description This project entails replacing the roofing systems of the maintenance, thickener, and pre-treatment buildings at the Egan WRP. The project scope includes the complete tear off and replacement of approximately 78,000 square feet of existing foam roofing systems and the replacement of obsolete roof top equipment and all necessary flashing.

Project Justification The roofs have reached the end of their useful lives and must be replaced. Failure to replace the roofing systems could result in interior and structural damage to the buildings.

Project Status Construction



Furnish, Deliver, and Install Grit Screw Conveyors, CWRP

Project Number 25-821-21

Service Area Calumet

Location Calumet WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$10,800,000

Contract Award Date January 2026

Substantial Completion Date December 2028

Project Description This project entails the demolition of eight traveling bridges and the installation of seven shaftless screw conveyors and eight tank covers and exhaust fans.

Project Justification The grit building at the Calumet WRP has eight traveling bridge grit tanks which were installed nine years ago and have been prone to problems. Screw conveyors are less complex than the traveling bridges because they have fewer moving parts. Electrical components on the traveling bridges are prone to failure due to hydrogen sulfide. The screw conveyors will be controlled through a distributed control system, so very few electrical components will be exposed to hydrogen sulfide. The grit tanks will be covered and connected to the existing exhaust fans to reduce hydrogen sulfide in the building.

Project Status Planning



Specialized Railroad Car Rehabilitation, SSA

Project Number 25-922-22

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor JK-CO, LLC

Estimated Construction Cost \$2,001,100

Contract Award Date December 2025

Substantial Completion Date December 2027

Project Description The purpose of this project is to rehabilitate rail mounted dump cars used to transport biosolids cake from the Stickney WRP's Post Digestion facility to the Harlem Avenue, Lawndale Avenue, and Vulcan biosolids drying sites. Dump cars will be transported out to the service provider's shop and returned via the Canadian National Railroad network system.

Project Justification A comprehensive rehabilitation of the rail-mounted biosolids dump cars is required to ensure the continuity and reliability of the critical biosolids operation in the Stickney Service Area.

Project Status Construction



Fire Suppression System for Generators, LPH

Project Number 26-607-21

Service Area Stickney

Location Lockport Powerhouse

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$425,000

Contract Award Date July 2026

Substantial Completion Date December 2026

Project Description This project entails replacing a fire suppression system for the two hydroelectric generators located inside the Lockport Powerhouse.

Project Justification This project is required to protect valuable physical assets at the Lockport Powerhouse. The system is past its useful life.

Project Status Planning



Elevator Modernization and Rehabilitation, CWRP and MSPS

Project Number	26-614-21	
Service Area	Calumet and Stickney	
Location	Calumet WRP and Mainstream Pumping Station	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$2,150,000	
Contract Award Date	June 2026	
Substantial Completion Date	December 2027	
Project Description	This project entails modernizing the east and west Tunnel and Reservoir Plan elevator controls at the Calumet WRP and rehabilitating the north vent elevator at the Mainstream Pumping Station.	
Project Justification	Elevator entrapments result in lost employee productivity and carry the risk of increasing the number of Workers' Compensation claims. Modernization of the Calumet WRP and Mainstream Pumping Station elevators will address this risk by providing a more reliable vertical transportation system for District employees and visitors. Elevator components, including the controllers and variable frequency drives, are obsolete and no longer supported by the manufacturer.	
Project Status	Planning	

Medium Voltage Drive OEM Rehabilitation, Various Locations

Project Number	26-623-21
Service Area	Calumet and North
Location	Calumet and Kirie WRPs
Engineering Consultant	In-house design
Engineering Contractor	Borg General Sales, LLC / Innomotics, LLC
Estimated Construction Cost	\$1,100,000
Contract Award Date	January 2026
Substantial Completion Date	December 2027
Project Description	This project entails modernizing four original Siemens Harmony medium voltage main sewage pump variable frequency drives using original equipment manufacturer (OEM) equipment and components.
Project Justification	This project will provide upgraded power cells and control software for the variable frequency drives at the Calumet and Kirie WRPs. Upgrading to a new system will make the equipment more reliable and sustainable.
Project Status	Planning



Rehabilitation of Lockport Controlling Works Gate No. 2, SSA

Project Number 26-629-21

Service Area Stickney

Location Lockport Powerhouse

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$130,000

Contract Award Date June 2026

Substantial Completion Date December 2026

Project Description This project entails the installation of a cofferdam and the mechanical rehabilitation of Gate No. 2 in the Lockport Controlling Works.

Project Justification The gates for the controlling works are crucial for the effective drawdown of the Chicago Area Waterway System during severe storms. This project is required to maintain the operational effectiveness of the equipment and to reduce the risk of flooding.

Project Status Planning



Utility Tunnel Waterproofing, HPWRP

Project Number 26-721-21

Service Area North

Location Hanover Park WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$250,000

Contract Award Date February 2026

Substantial Completion Date August 2026

Project Description This project will perform waterproofing to the exterior of an underground utility tunnel at the Hanover Park WRP. The work will occur in sections B, C, and D, which cover approximately 500 feet of the tunnel. The work performed will include expansion joint rehabilitation, routing and sealing of random cracks in the concrete, partial depth concrete rehabilitation, sealant replacement of the cove and control joints and pipe penetrations, and vertical concrete restoration.

Project Justification Aging concrete has allowed water to infiltrate cracks and joints, further deteriorating the underground utility tunnel at the Hanover Park WRP. Waterproofing the exterior will slow deterioration and allow the Engineering Department the necessary time to design and award a contract for full rehabilitation of the tunnel.

Project Status Design



Land Grading and Surface Rehabilitation, CSA

Project Number 26-840-21

Service Area Calumet

Location Calumet Solids Management Area

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$705,000

Contract Award Date April 2026

Substantial Completion Date June 2026

Project Description This project entails land grading and surface rehabilitation to flatten the grade of approximately 11,000 square yards at the Calumet WRP's east drying cell No. 5. Site improvements will include proper drainage and the preparation for mechanical components and wiring to support the GeoPool dewatering systems, chemical dosing systems, tanks, and pumping mechanisms.

Project Justification The expansion of the Chicago Transit Authority Red Line transportation system will obstruct access from the Calumet WRP to the east biosolids drying sites. Alternative dewatering methods will be necessary to continue the production of biosolids. GeoPools are designed to dewater, utilizing a membrane that allows water to pass through, leaving behind dry solids. Proper drainage, leveling, wiring, and other land improvements are required for the successful installation of the equipment.

Project Status Design



Furnish, Deliver, and Install GeoPool Dewatering System, CSA

Project Number 26-850-21

Service Area Calumet

Location Calumet Solids Management Area

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$1,365,000

Contract Award Date July 2026

Substantial Completion Date August 2026

Project Description This project will furnish, deliver, and install two GeoPools, including modular frames, clean out gates, dump doors, and filter membranes to allow approximately 10,000 dry tons of biosolids to be dewatered annually. This project is a pilot test to determine the system's suitability as a long-term solution.

Project Justification The expansion of the Chicago Transit Authority Red Line transportation will obstruct access from the Calumet WRP to east biosolids drying sites. Alternative dewatering methods will be necessary to continue the production of biosolids. GeoPools are designed to dewater, utilizing a membrane that allows water to pass through, leaving behind dry solids. This method will prevent excessive truck hauling of wet processed solids over public roadways.

Project Status Design



Permeable Pavement Restoration, SWRP

Project Number 26-921-21

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$200,000

Contract Award Date April 2026

Substantial Completion Date December 2026

Project Description This project will restore the permeable pavement parking lot at the Stickney WRP, which includes replacing stone joint material, cracked or damaged pavers, and leveling as needed.

Project Justification The permeable pavement parking lot at the Stickney WRP naturally diverts stormwater and includes an underdrain system to help alleviate flooding while safeguarding our rivers and natural water resources from pollutants during large rain events. Rehabilitation, including the re-leveling and replacement, as needed, of the pavers that top this system is required to ensure the drainage system continues to work effectively. This system has been in place for over 15 years and was originally installed as a test site for the technology to demonstrate proof of concept.

Project Status Design



Roof Replacement and Rehabilitation, Various Locations

Project Number	26-999-21	
Service Area	Calumet, North, and Stickney	
Location	Calumet, North and Stickney Service Areas	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$4,627,100	
Contract Award Date	May 2026	
Substantial Completion Date	December 2026	
Project Description	This project entails the replacement and rehabilitation of existing roofs at various locations to extend their service life. The roofs to be replaced are identified through a roof inspection survey and prioritized based on findings, age, and criticality of the facility.	
Project Justification	Replacement and rehabilitation of roofs extends the overall life of the roofs and prevents damage or further degradation to building structures. The need for rehabilitation is based on age, life expectancy, and reliability. The project will minimize future maintenance costs and protect the District's assets. Failure of existing roofs could have adverse effects on vulnerable and sensitive equipment housed in various buildings, which would be extremely costly to replace or repair and could adversely affect District operations. Many roofs have exceeded their expected useful life of 20 years and are no longer under warranty. Rehabilitating District roofs also ensures a safe working environment for employees. This project is part of a multi-phase, large-scale undertaking to rehabilitate roofing systems across the three service areas. This phase will be completed using roofing services obtained under the OMNIA Partners Cooperative Purchasing Agreement.	
Project Status	Design	

Bathroom and Office Renovation, SWRP

Project Number J16121-009

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor Anchor Mechanical, Inc.

Estimated Construction Cost \$548,000

Contract Award Date April 2025

Substantial Completion Date May 2026

Project Description This project entails demolishing and completely renovating two bathrooms/locker rooms at the Stickney WRP laboratory building to conform with current Americans with Disabilities Act (ADA) standards.

Project Justification The men's and women's bathroom and locker room areas are original to the building (circa 1960) and not ADA compliant. Many of the fixtures are beyond repair and refurbishment. The upgrades will improve the functionality of the rooms and conform to ADA accessibility standards where required.

Project Status Construction



Modify Air Vent Elevation, DS-M13, SSA

Project Number	J66679-002	
Service Area	Stickney	
Location	Dropshaft M13	
Engineering Consultant	In-house design	
Engineering Contractor	McDonagh Demolition, Inc.	
Estimated Construction Cost	\$350,000	
Contract Award Date	June 2026	
Substantial Completion Date	December 2026	
Project Description	This project will raise the elevation of Tunnel and Reservoir Plan (TARP) Dropshaft M13 air vent by eight feet. The work will include removing the existing steel grating and beams, extending the existing air vent shaft core with reinforced concrete, and installing new steel girders and new 72-inch diameter grating.	
Project Justification	During severe rain events, the dropshaft air vent experiences stormwater geysering, causing the steel grating to lift and shift from the structure. The air vent is the first point of pressure relief. Extending the structure eight feet above the current ground elevation and above the dropshaft will safely contain the geysering effect. This solution was implemented within the Mainstream TARP system and has proven to be reliable.	
Project Status	Planning	

Walters Road Pumping Station Wet Well Rehabilitation, NSA

Project Number	J67743-013
Service Area	North
Location	Walters Road Pumping Station
Engineering Consultant	In-house design
Engineering Contractor	McDonagh Demolition, Inc.
Estimated Construction Cost	\$150,000
Contract Award Date	April 2026
Substantial Completion Date	December 2026



Project Description	The existing concrete at the Walters Road Pumping Station within the wet well area is cracked and spalling along the floors and ceiling slabs. Removal of concrete debris, filling existing cracks, and leveling is required to restore the structural integrity of the wet well.
Project Justification	This project is required to restore the structural integrity of the wet well and ensure a safe working environment for personnel. The improvements have been recommended by the District's Structural/Architectural Design Section.
Project Status	Design

Exhaust Fan System Replacements, NSA

Project Number	J67795-016	
Service Area	North	
Location	Egan, Hanover Park, Kirie, and O'Brien WRPs	
Engineering Consultant	In-house design	
Engineering Contractor	McDonagh Demolition, Inc.	
Estimated Construction Cost	\$300,000	
Contract Award Date	February 2026	
Substantial Completion Date	December 2026	
Project Description	This project entails removing and replacing existing exhaust fan networks in various areas of the Egan, Hanover Park, Kirie, and O'Brien WRPs. Many of the existing exhaust systems are more than 40 years old and original to the buildings.	
Project Justification	Exhaust systems are crucial to the safety and design of these facilities. Fumes from processing sludge, if allowed to concentrate, are combustible and hazardous when inhaled. The prioritized replacement of exhaust systems ensures the safety of District employees and the protection of its facilities. Newer systems also provide an energy efficiency over models produced when these systems were first installed.	
Project Status	Planning	

Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP

Project Number	J68823-001	
Service Area	Calumet	
Location	Calumet WRP	
Engineering Consultant	In-house design	
Engineering Contractor	McDonagh Demolition, Inc.	
Estimated Construction Cost	\$1,000,000	
Contract Award Date	January 2026	
Substantial Completion Date	December 2027	
Project Description	This project entails furnishing, delivering, and installing two 480V power feeds to aeration batteries A, B, and C at the Calumet WRP.	
Project Justification	By design, the power feeds to aeration batteries A, B, and C share the same raceway or cable trough. The trough is integral to an adjacent tank that leaks, submerging the cables and splices, and creating a potential ground fault condition. This project will remedy that hazard.	
Project Status	Planning	

Pump and Blower Building Floor Modifications, CWRP

Project Number	J68843-032
Service Area	Calumet
Location	Calumet WRP
Engineering Consultant	In-house design
Engineering Contractor	McDonagh Demolition, Inc.
Estimated Construction Cost	\$671,900
Contract Award Date	March 2026
Substantial Completion Date	July 2026



Project Description	This project will replace the existing Pump and Blower Building floor beams and install in-fills. The work includes the saw cut of misaligned concrete edges and the installation of steel with concrete decking to match the finished floor. The contractor will lower the beams/in-fills one inch, or as needed to accommodate the new matching finished floor.
Project Justification	Five blowers were removed from the Pump and Blower Building at the Calumet WRP, leaving behind five large holes in the concrete flooring. Three holes remain; they are located two stories above the subfloor. The structural modifications will provide for safe egress. This project also provides an opportunity to repurpose the space for the expansion of the machine shop.
Project Status	Planning

Roof Replacement of Building 29, CWRP

Project Number J68843-033

Service Area Calumet

Location Calumet WRP

Engineering Consultant In-house design

Engineering Contractor McDonagh Demolition, Inc.

Estimated Construction Cost \$408,000

Contract Award Date April 2026

Substantial Completion Date May 2026

Project Description This project will replace section one of the Building 29 roof. The roof specification shall be the District standard Styrene-Butadiene-Styrene (SBS) modified bituminous roofing system. The area of roof work is 6,200 square feet at a height of 16 feet and is located on the northeast side of building.

Project Justification Replacing the roof is necessary to stop water leakage into the storage room office spaces and lunchroom where personnel detected ceiling damage and mold growth on walls.

Project Status Planning



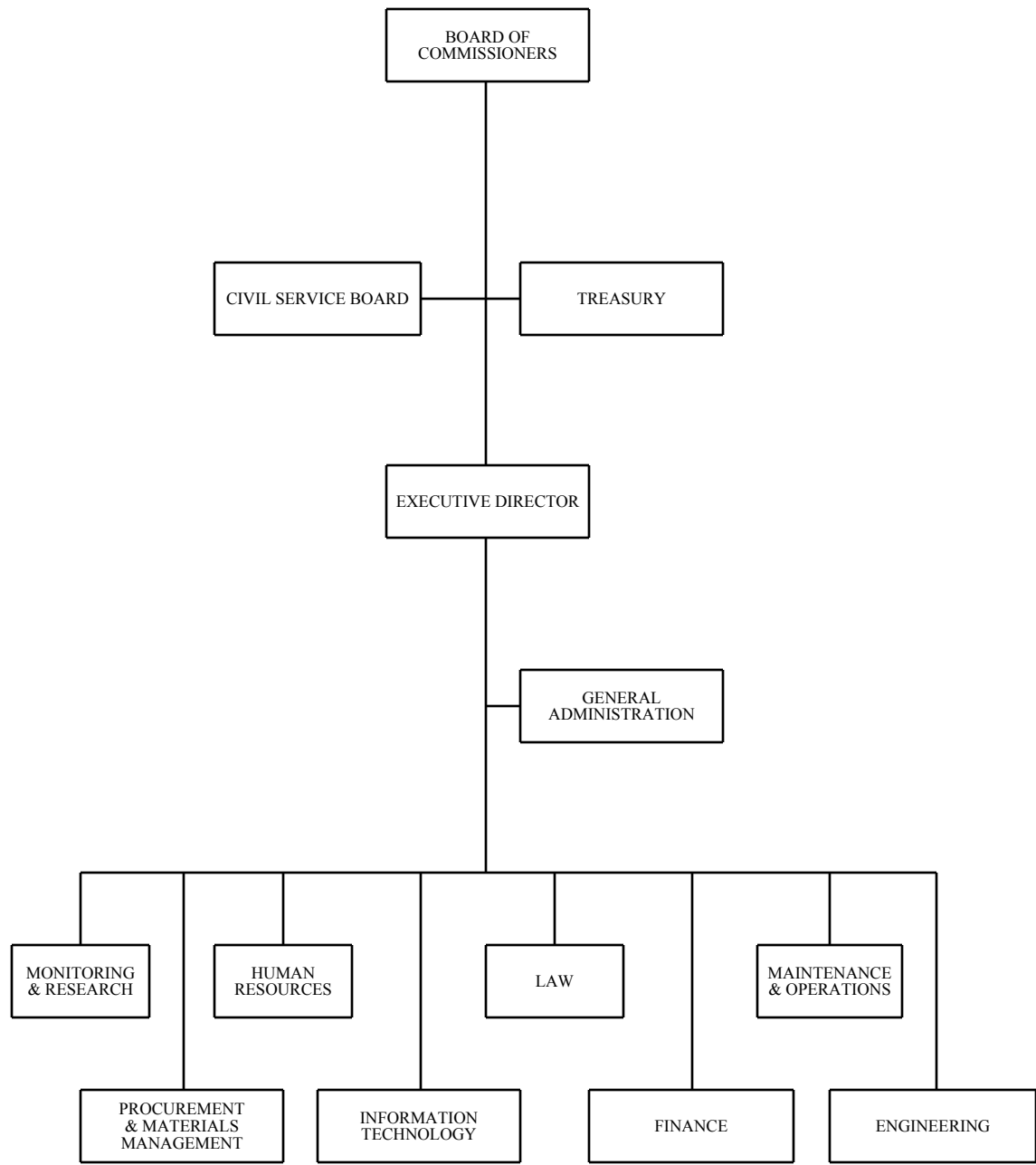
50000 CONSTRUCTION FUND**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION FACILITIES: Pursue projects, such as restoring the structural integrity of the wet well at the Walters Road Pumping Station, which will reduce operation and maintenance costs and/or provide facility improvements.		\$ 2,644,700	3.6 %
2. TREATMENT FACILITIES: Pursue projects, such as the replacement of roofs and pavement, District-wide and the rehabilitation of centrifuges at the Stickney WRP, which will reduce operation and maintenance costs and/or provide facility improvements.		\$ 29,603,000	39.6 %
3. SOLIDS PROCESSING AND UTILIZATION FACILITIES: Pursue projects, such as the rehabilitation of the railroad machinery and equipment used to transport biosolids in the Stickney Service Area, which will reduce costs and/or provide facility improvements.		\$ 3,604,300	4.8 %
4. FLOOD AND POLLUTION CONTROL: Provide funding for construction projects addressing flood control.		\$ 1,120,700	1.5 %
5. CONSTRUCTION FUND PROJECT COST: Provide funding for contracts awarded prior to 2026.		\$ 36,888,700	49.4 %
6. PROJECT SUPPORT: Development, design, and administration of current and future contracts, funding support, construction materials, and utility support services.		\$ 850,000	1.1 %
Totals		\$ 74,711,400	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1700	Collection System Design	\$ —	2026	— \$ 800,000	\$ 682,300	579.7
			2025	— \$ 117,700		
1800	Collection Construction	\$ 1,542,324	2026	— \$ 2,773,400	\$ (8,086,200)	(74.5)
			2025	— \$ 10,859,600		
2800	Treatment Construction	\$ 9,126,274	2026	— \$ 52,735,900	\$ 623,200	1.2
			2025	— \$ 52,112,700		
3700	Solids Processing Design	\$ 557,057	2026	— \$ 607,200	\$ (442,800)	(42.2)
			2025	— \$ 1,050,000		
3800	Solids Processing Construction	\$ 1,483,389	2026	— \$ 13,552,200	\$ 1,226,600	10.0
			2025	— \$ 12,325,600		
4207	Centennial Fountain	\$ 1,858,042	2026	— \$ —	\$ (460,000)	(100.0)
			2025	— \$ 460,000		
4600	Monitoring	\$ 590,353	2026	— \$ 850,000	\$ (1,050,000)	(55.3)
			2025	— \$ 1,900,000		
4800	Flood and Pollution Control Construction	\$ 7,113,536	2026	— \$ 2,011,700	\$ 122,700	6.5
			2025	— \$ 1,889,000		
5800	Solids Utilization Construction	\$ 839,268	2026	— \$ 779,000	\$ (1,300,000)	(62.5)
			2025	— \$ 2,079,000		
7460	Main Office Building Complex Services	\$ —	2026	— \$ 602,000	\$ 252,000	72.0
			2025	— \$ 350,000		
Totals		\$23,110,243	2026	— \$ 74,711,400	\$ (8,432,200)	(10.1)%
			2025	— \$ 83,143,600		

Projects budgeted in the Construction Fund, a pay-as-you-go capital fund, are prioritized based on operational needs, design time frames, and available funding. Year-over-year variances in program area budgets are the result of project timing within the five-year capital planning cycle.

201 50000	Fund: Construction Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612240	Testing and Inspection Services	\$ 332,185	\$ 433,500	\$ 433,500	\$ 302,700	\$ 488,400	\$ 488,400	\$ 488,400
612400	Intergovernmental Agreements	6,843,145	1,501,900	1,398,100	565,500	4,079,100	3,572,800	1,364,700
612430	Payments for Professional Services	378,152	1,450,000	1,450,000	716,700	550,000	550,000	550,000
612440	Preliminary Engineering Reports and Studies	—	117,700	117,700	—	442,200	800,000	800,000
612450	Professional Engineering Services for Construction Projects	633,107	1,687,000	1,790,800	776,300	743,000	743,000	1,007,200
200	TOTAL CONTRACTUAL SERVICES	8,186,589	5,190,100	5,190,100	2,361,200	6,302,700	6,154,200	4,210,300
645620	Waterway Facilities Structures	—	235,000	235,000	—	—	204,000	204,000
645650	Process Facilities Structures	5,340,845	9,214,600	10,456,200	3,075,800	5,994,400	5,924,100	7,942,700
645680	Buildings	481,245	2,345,100	2,528,100	859,300	1,281,500	1,232,500	1,533,500
645700	Preservation of Collection Facility Structures	1,731,481	11,159,600	9,735,000	2,831,300	1,960,500	1,960,500	2,586,400
645720	Preservation of Waterway Facility Structures	1,858,042	1,160,000	1,160,000	338,400	505,000	505,000	505,000
645750	Preservation of Process Facility Structures	2,225,469	29,607,900	29,607,900	11,828,500	31,059,700	32,115,700	32,115,700
645780	Preservation of Buildings	2,447,303	22,681,300	22,681,300	4,755,400	21,593,800	21,743,800	21,743,800
645790	Preservation of Capital Projects, N.O.C.	839,268	1,550,000	1,550,000	—	4,320,000	3,870,000	3,870,000
500	TOTAL CAPITAL PROJECTS	14,923,653	77,953,500	77,953,500	23,688,700	66,714,900	67,555,600	70,501,100
TOTAL CONSTRUCTION FUND		\$ 23,110,242	\$ 83,143,600	\$ 83,143,600	\$ 26,049,900	\$ 73,017,600	\$ 73,709,800	\$ 74,711,400
NOTES: 1. Amounts may not add up due to rounding. 2. Estimated Expenditure may exceed Adjusted Appropriation when transfers of funds are anticipated.								



CAPITAL IMPROVEMENTS BOND FUND

Fund Summary

The Capital Improvements Bond Fund is used when acquiring an asset that meets the definition of a capital asset: the cost typically exceeds \$500,000 and generally, the useful life will be at least 20 years. Capital projects pursued by the Engineering Department are: (a) preservation/rehabilitation of existing infrastructure to maintain service levels, (b) improvement of environmental quality, or (c) commitment to community through process optimization. The Capital Improvements Bond Fund is funded by the sale of bonds and receipt of loans from the Illinois Environmental Protection Agency and State Revolving Loan Fund. The use of these funds is governed by state statutes and federal guidelines.

Summary of 2025 Major Accomplishments

- In support of the Strategic Plan initiative of maintaining a high level of permit compliance as requirements evolve, the District awarded contracts including:
 - 19-375-3P, Chemical Addition Backup System, KWRP;
 - 20-087-3P, Chemical Phosphorus Removal, OWRP.
- In support of the Strategic Plan initiative of managing assets to maintain optimal performance and long-term sustainability, the District awarded contracts for the rehabilitation of intercepting sewers and other collection system improvements, improvements of HVAC systems at various locations, and replacement of dewatering centrifuges including:
 - 23-416-2S, Kirie - Egan Solids Pipeline Rehabilitation Section No. 1, NSA;
 - 24-638-22, HVAC Improvements at Various Locations;
 - 25-282-3P, Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP.

2026 Appropriation

The 2026 appropriation for the Capital Improvements Bond Fund is \$701,627,900, an increase of \$155,525,400, or 28.5 percent, from 2025. There are no staff positions budgeted in the Capital Improvements Bond Fund. The 2026 appropriation includes construction costs for capital projects to be awarded in 2026 in the amount of \$645.5 million. The remaining \$56.1 million includes funding for the acquisition of easements, bond issuance costs, allowances for contract change orders, and legal and other design services relating to capital projects.

2026 Budget Highlights

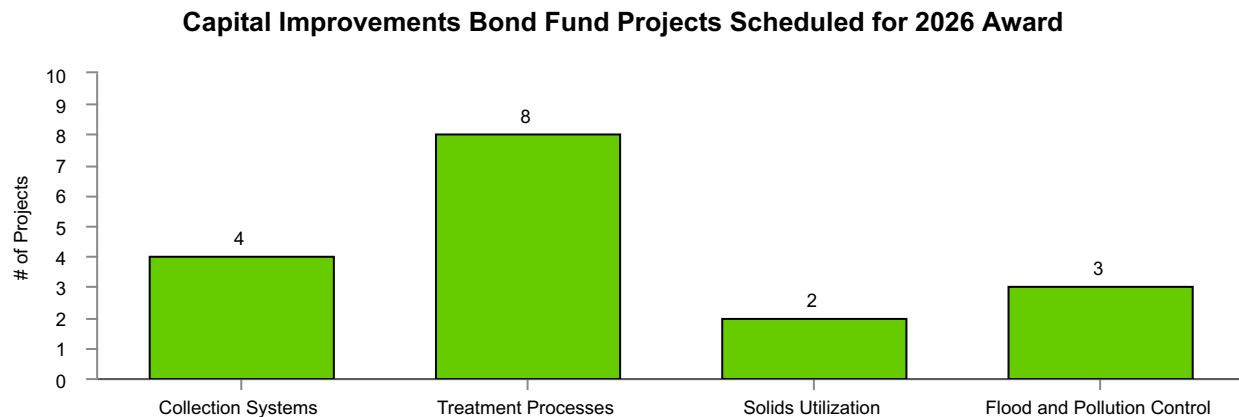
The following budget highlights support the District's Strategic Plan Goal of Resource Management. The initiatives highlighted below illustrate how the District is maintaining a high level of performance on the core mission of protecting the public health and area waterways while pursuing opportunities to recover, reuse, and monetize resources.

Manage assets to maintain optimal performance and long-term sustainability

- Award three contracts for the rehabilitation of intercepting sewers and other collection system work, with an estimated construction cost of \$45.0 million:
 - 12-369-3S, Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA;
 - 23-378-3SR, Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA;
 - 25-191-4F, McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA.
- Award eight contracts for improvements to process facilities and mechanical equipment, with an estimated construction cost of \$487.7 million:
 - 19-255-3D, Rehabilitation of Pump and Blower House, CWRP;
 - 21-092-3P, Battery E Activated Sludge Facility, OWRP;
 - 23-417-3S, Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA;
 - 24-268-3P, Rebuild of Dewatering Facility, CWRP;
 - 24-269-3P, Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP;
 - 24-278-3M, Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP;
 - 24-901-31, Aeration Blower Improvements, SWRP;
 - 26-822-31, TARP Mechanical Equipment Improvements, CWRP.
- Award three contracts for the modernization of power distribution and control systems, with an estimated construction cost of \$61.2 million:
 - 19-156-3E, Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP;
 - 19-856-3E, TARP Control System Replacement, CSA, NSA, SSA;
 - 23-379-3E, Electrical Power Distribution and Phosphorus Removal Improvements, KWRP.

- Continue the Engineering Department's 30-year program to rehabilitate concrete structures, roofs, pumps, roads, and outlying stations to ensure the continued reliability and longevity of its facilities for the next 100 years. Three contracts will be awarded in support of this program, with an estimated construction cost of \$51.6 million:
 - 19-154-3E, Low Voltage Switchgear Replacement, MSPS;
 - 24-384-3D, Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP;
 - 25-730-21, HVAC Improvements at the Egan & Kirie Water Reclamation Plants.

In 2026, there are 17 projects scheduled for award in the Capital Improvements Bond Fund. The breakdown by program is displayed in the exhibit below.



Capital Improvements Bond Fund Program

Awards in 2026

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

Projects Under Construction

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

Project Name	Project Number	Est. Construction Cost	Duration (days)	Award Date
Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant	18-144-3M	\$ 23,720	2,459	Apr 2021
Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid	19-542-3MR	14,479	1,628	Nov 2021
Rehabilitation of Steel Spandrel Beams of Pump and Blower House, O'Brien Water Reclamation Plant	15-069-3D	22,535	1,470	Apr 2022
North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid	07-027-3SR	32,393	1,559	Jun 2022
Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid	19-155-3MR	21,979	1,517	May 2023
Upper Des Plaines Intercepting Sewer 14B Rehabilitation, NSA, Rebid	06-360-3SR	36,328	1,015	Jun 2023
Phosphorus Removal Modifications to Battery D, O'Brien Water Reclamation Plant	21-091-3P	15,529	1,018	Jun 2023
Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant	18-148-3P	53,152	2,304	Nov 2023
North Shore 1 Rehabilitation, NSA	10-047-3S	45,424	1,022	Jan 2024
Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA	22-094-3D	22,588	1,253	Mar 2024
39th Street Conduit Rehabilitation - Phase II, SSA	01-103-AS	41,109	771	Oct 2024
Furnish and Install Odor Control System at Thornton Reservoir	17-273-4P	3,065	563	Oct 2024
Salt Creek Intercepting Sewer No. 3 Rehabilitation, SSA	20-161-3S	20,079	662	Nov 2024
Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP	08-174-3D	57,626	1,022	Dec 2024
Chemical Phosphorus Removal, OWRP	20-087-3P	14,260	700	Apr 2025
HVAC Improvements at Various Locations	24-638-22	25,824	1,340	May 2025
Chemical Addition Backup System, KWRP	19-375-3P	5,398	349	Jul 2025
Kirie - Egan Solids Pipeline Rehabilitation Section No. 1, NSA	23-416-2S	7,275	530	Jul 2025
Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP	25-282-3P	6,119	1,081	Sep 2025
Total Projects Under Construction		\$ 468,882		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP	25-192-3P	\$ 9,000	341	Jan 2027
West Side Intercepting Sewer No. 2 Rehabilitation, SSA	20-162-3S	3,000	492	Mar 2027
Calumet Intercepting Sewer No. 13 Rehabilitation, CSA	23-264-3S	14,500	562	Jun 2027
North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS	24-176-3H	3,000	702	Aug 2027
Coarse Screen System Replacement, NBPS and OWRP	25-007-3M	15,000	354	Aug 2027
Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA	23-173-3S	12,000	564	Nov 2027
Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA	19-543-3E	9,750	682	Mar 2028
Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP	19-717-3P	6,000	553	Mar 2028
Switchgear and Motor Control Center Replacement, CWRP	19-258-3E	23,000	267	Apr 2028
Phosphorus Removal, EWRP	19-415-3P	30,000	452	Apr 2028
Gloria Alitto Majewski Reservoir Rehabilitation, NSA	22-376-3P	25,000	699	Apr 2028
Install Lagoon and Upgrade Drainage and Riser System at Fisher Farm, HPWRP	24-545-3P	13,300	1,453	Jun 2028
Harms Road Intercepting Sewer Extension No. 1 Rehabilitation, NSA	23-096-3S	9,000	562	Aug 2028
Gravity Belt Thickener Installation and Building Rehabilitation, CWRP	22-263-3P	20,000	352	Sep 2028
West Side Intercepting Sewer No. 3-D Rehabilitation, SSA	24-174-3S	19,000	562	Oct 2028
Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA	23-418-3S	30,000	181	Nov 2028
Replacement of Stop Logs and Guide, EWRP	24-422-3M	6,100	954	Nov 2028
Replacement of Devon Avenue Instream Aeration Station, NSA	24-099-3P	13,000	942	May 2029
Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP	24-178-3P	15,000	1,467	Nov 2029
Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA	24-267-3S	30,000	562	Nov 2029
Reline Lagoon 6, CWRP	24-271-3P	20,000	942	Jan 2030
Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP	24-421-3D	5,500	711	May 2030
Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA	23-265-3S	6,500	564	Jun 2030
Lemont Intercepting Sewer No. 4 Rehabilitation, CSA	23-266-3S	11,000	564	Jun 2030
Full-Floor Aeration Installation in Battery D, OWRP	24-001-3P	5,000	942	Nov 2030
Replacement of Gravity Belt Thickeners, EWRP	24-420-3P	10,000	942	Nov 2030
Total Future Awards		\$ 363,650		
Cumulative 2026 and Future Awards		\$ 1,009,148		

Note: All cost figures are in thousands of dollars.

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

TARP PHASE II PROJECT COSTS

Phase I of TARP was completed in 2006 and two of the Phase II reservoirs, Majewski and Thornton, are now fully operational. Stage 1 of the McCook Reservoir became operational in December 2017 and Stage 2 will continue to be mined with completion scheduled for 2029. Though only partially complete, TARP has already been effective in reducing pollution and flooding. The Phase II Reservoir project costs are shown in the table below.

Project Name	Project Number	Design/Construction Status	Project Costs (4)	Funded by Army Corps of Engineers
Majewski Reservoir				
I - Army Corps of Engineers Contracts	73-315-2S	Construction completed in 1998	\$40,819,000	75%
II - Betterments (1)	93-339-2F	Construction completed in 1998	\$3,992,000	No
Thornton Reservoir				See Note (3)
I - Vincennes Avenue Relocation	77-235-AF	Construction completed in 2001	\$4,398,000	
II - Transitional Reservoir GW Monitoring Wells	77-235-CF	Construction completed in 2002	\$529,000	
III - Transitional Reservoir (2)	77-235-BF	Construction completed in 2003	\$54,707,000	
IV - Mining, Land, and Corps Costs	77-235-2F	Mining completed in 2013	\$65,210,000	
V - Tollway Dam and Grout Curtain	04-201-4F	Construction completed in 2015	\$80,750,000	
VI - TARP Inlet/Outlet Tunnels and Gates	04-202-4F	Construction completed in 2015	\$147,000,000	
VII - Final Reservoir Preparation	04-203-4F	Construction completed in 2015	\$63,479,000	
VIII - Surface Aeration	04-203-AF	Construction completed in 2017	\$1,921,000	
IX - Decommissioning Thornton Transitional Reservoir	15-266-4H5	Construction completed in 2023	\$25,979,000	
X - Rock Dam Treatment	21-260-4H	Construction completed in 2023	\$6,101,000	
McCook Reservoir				
I - Stages 1 and 2 - Army Corps of Engineers Contracts	73-161-2H	Reservoir constructed under several contracts	\$615,937,000	75%
II - Site Preparation, Lagoons 1-10	73-161-BH	Construction completed in 2000	\$889,000	\$307,000 Credited
III - 73rd Street Tunnel Relocation	97-156-2H	Construction completed in 2002	\$15,132,000	Credited
IV - Willow Springs Berm	96-249-2P	Construction completed in 2002	\$3,593,000	No
V - Vulcan Primary Crusher Furnish and Deliver	PO3030920	Crusher purchased in 2005	\$1,626,000	No
VI - Conveyance Tunnel	73-161-AH	Construction completed in 2006	\$5,428,000	No
VII - Vulcan Mining Trucks and Loaders	73-161-HH	Vehicles delivered in 2007	\$11,105,000	No
VIII - Vulcan Miscellaneous Mining Vehicles	73-161-GH	Vehicles delivered in 2007 and 2008	\$4,409,000	No
IX - Conveyance System and Maintenance Facilities	73-161-FH	Construction completed in 2008	\$32,381,000	\$1.84M Credited
X - LASMA Overburden Removal	73-161-CH	Construction completed in 2010	\$66,316,000	No
XI - Vulcan Rock Mining Hard Costs Less Royalty	73-161-EH	Mining underway	\$81,585,000	No
XII - Stage 2 Miscellaneous Overburden Removal	73-161-JH	Construction completed in 2012	\$6,510,000	No
XIII - Expanded Stage 2 Overburden Removal	73-161-DH	Construction completed in 2016	\$18,743,000	No
XIV - Des Plaines Inflow Tunnel	13-106-4F	Construction completed in 2022	\$109,906,000	No
XV - Expanded Stage 2 Slope Stabilization	16-125-4F	Construction completed in 2019	\$8,897,000	No
XVI - McCook Reservoir Rock Wall Stabilization and Geotechnical Instrumentation	17-131-4FR	Construction completed in 2025	\$21,862,000	53%
XVII - McCook Reservoir Stage 2 Final Reservoir Preparation	17-132-4F	Future	\$24,796,000	69%
XVIII - Professional Services for Geotechnical Work with McCook & Thornton Reservoirs	19-151-4C	Underway	\$1,491,000	75%
Total Project Cost			\$1,525,491,000	

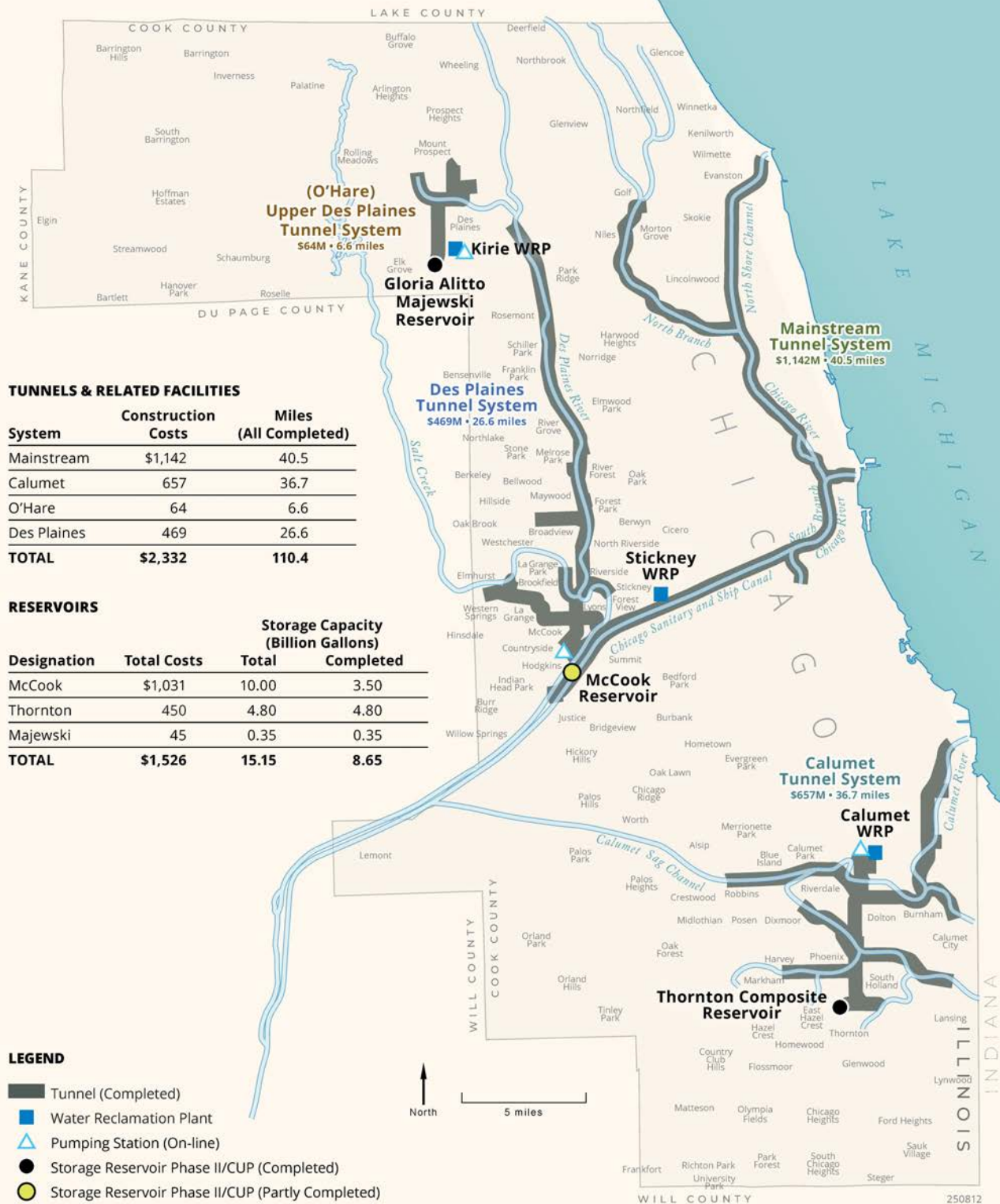
Notes:

- (1) Betterment includes a control building, reservoir outflow control gates, and monitoring system.
- (2) Cost shown is the total cost of the Transitional Reservoir. Facilities that will be re-used for the Thornton Composite Reservoir account for \$30,337,000 of the cost.
- (3) The District designed and constructed the Thornton Composite Reservoir in anticipation of receiving reimbursement or credits from the Army Corps of Engineers. To date, the District has received reimbursements totaling \$39,200,000.
- (4) Includes land, engineering, and construction costs.



TUNNEL and RESERVOIR PLAN PROJECT STATUS

Figure 1



CAPITAL PROJECTS LISTED BY SERVICE AREA - CAPITAL IMPROVEMENTS BOND FUND

The following is a list of capital projects within the District's three major service areas. They are presented by their association with a water reclamation plant (WRP) and by their completion status: projects for 2026 award, under construction, or under development.

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

STICKNEY SERVICE AREA (SSA)

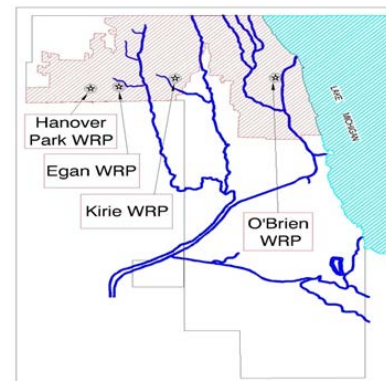


Stickney Water Reclamation Plant (SWRP)

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
19-154-3E	Low Voltage Switchgear Replacement, MSPS		\$ 25,000,000
19-156-3E	Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP		12,750,000
19-856-3E	TARP Control System Replacement, CSA, NSA, SSA		25,000,000
24-901-31	Aeration Blower Improvements, SWRP		15,500,000
25-191-4F	McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA		1,500,000
Total			\$ 79,750,000
Projects Under Construction			
01-103-AS	39th Street Conduit Rehabilitation - Phase II, SSA	11/26	\$ 41,109,234
08-174-3D	Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP	09/27	57,625,857
11-187-3F	^* Addison Creek Channel Improvements, SSA	06/26	5,600,000
13-199-3F	^* Lyons and McCook Levee Improvements Project	02/27	1,358,335
18-144-3M	Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant	12/27	23,720,307
18-148-3P	Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant	03/30	53,151,662
19-155-3MR	Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid	06/27	21,979,424
20-161-3S	Salt Creek Intercepting Sewer No. 3 Rehabilitation, SSA	08/26	20,079,177
24-638-22	HVAC Improvements at Various Locations	12/28	25,824,000
Total			\$ 250,447,996
Projects Under Development			
20-162-3S	West Side Intercepting Sewer No. 2 Rehabilitation, SSA		\$ 3,000,000
23-173-3S	Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA		12,000,000
24-174-3S	West Side Intercepting Sewer No. 3-D Rehabilitation, SSA		19,000,000
24-176-3H	North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS		3,000,000

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Development (continued)			
24-178-3P	Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP		\$ 15,000,000
25-192-3P	West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP		9,000,000
		Total	<u>\$ 61,000,000</u>
		Stickney Service Area Grand Total	<u><u>\$ 391,197,996</u></u>

NORTH SERVICE AREA (NSA)



Terrence J. O'Brien Water Reclamation Plant (OWRP)

John E. Egan Water Reclamation Plant (EWRP)

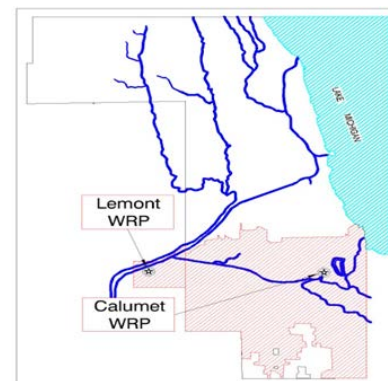
James C. Kirie Water Reclamation Plant (KWRP)

Hanover Park Water Reclamation Plant (HPWRP)

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
12-369-3S	Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA		\$ 17,000,000
21-092-3P	Battery E Activated Sludge Facility, OWRP		325,005,000
23-378-3SR	Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA		26,500,000
23-379-3E	Electrical Power Distribution and Phosphorus Removal Improvements, KWRP		23,483,316
23-417-3S	Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA		12,500,000
24-384-3D	Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP		7,005,633
25-730-21	HVAC Improvements at the Egan & Kirie Water Reclamation Plants		19,553,600
		Total	\$ 431,047,549
Projects Under Construction			
06-360-3SR	Upper Des Plaines Intercepting Sewer 14B Rehabilitation, NSA, Rebid	03/26	\$ 36,327,514
07-027-3SR	North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid	09/26	32,393,202
10-047-3S	North Shore 1 Rehabilitation, NSA	11/26	45,424,021
15-069-3D	Rehabilitation of Steel Spandrel Beams of Pump and Blower House, O'Brien Water Reclamation Plant	04/26	22,535,209
19-375-3P	Chemical Addition Backup System, KWRP	07/26	5,398,000
19-542-3MR	Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid	05/26	14,478,976
20-087-3P	Chemical Phosphorus Removal, OWRP	03/27	14,260,201
21-091-3P	Phosphorus Removal Modifications to Battery D, O'Brien Water Reclamation Plant	03/26	15,528,569
22-094-3D	Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA	08/27	22,587,970
23-416-2S	Kirie - Egan Solids Pipeline Rehabilitation Section No. 1, NSA	12/26	7,274,537
		Total	\$ 216,208,199
Projects Under Development			
19-415-3P	Phosphorus Removal, EWRP		\$ 30,000,000
19-543-3E	Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA		9,750,000
22-376-3P	Gloria Alitto Majewski Reservoir Rehabilitation, NSA		25,000,000
23-096-3S	Harms Road Intercepting Sewer Extension No. 1 Rehabilitation, NSA		9,000,000

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Development (continued)			
23-418-3S	Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA		\$ 30,000,000
24-001-3P	Full-Floor Aeration Installation in Battery D, OWRP		5,000,000
24-099-3P	Replacement of Devon Avenue Instream Aeration Station, NSA		13,000,000
24-420-3P	Replacement of Gravity Belt Thickeners, EWRP		10,000,000
24-421-3D	Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP		5,500,000
24-422-3M	Replacement of Stop Logs and Guide, EWRP		6,100,000
24-545-3P	Install Lagoon and Upgrade Drainage and Riser System at Fisher Farm, HPWRP		13,300,000
25-007-3M	Coarse Screen System Replacement, NBPS and OWRP		15,000,000
		Total	\$ 171,650,000
		North Service Area Grand Total	\$ 818,905,748

CALUMET SERVICE AREA (CSA)



Calumet Water Reclamation Plant (CWRP) Lemont Water Reclamation Plant (LWRP)

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
19-255-3D	Rehabilitation of Pump and Blower House, CWRP		\$ 25,000,000
24-268-3P	Rebuild of Dewatering Facility, CWRP		65,000,000
24-269-3P	Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP		13,200,000
24-278-3M	Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP		6,000,000
26-822-31	TARP Mechanical Equipment Improvements, CWRP		25,500,000
		Total	\$ 134,700,000
Projects Under Construction			
17-273-4P	Furnish and Install Odor Control System at Thornton Reservoir	05/26	\$ 3,064,500
25-282-3P	Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP	08/28	6,119,054
		Total	\$ 9,183,554
Projects Under Development			
19-258-3E	Switchgear and Motor Control Center Replacement, CWRP		\$ 23,000,000
19-717-3P	Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP		6,000,000
22-263-3P	Gravity Belt Thickener Installation and Building Rehabilitation, CWRP		20,000,000
23-264-3S	Calumet Intercepting Sewer No. 13 Rehabilitation, CSA		14,500,000
23-265-3S	Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA		6,500,000
23-266-3S	Lemont Intercepting Sewer No. 4 Rehabilitation, CSA		11,000,000
24-267-3S	Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA		30,000,000
24-271-3P	Reline Lagoon 6, CWRP		20,000,000
		Total	\$ 131,000,000
		Calumet Service Area Grand Total	\$ 274,883,554
		Capital Projects Grand Total - All Service Areas	\$ 1,484,987,298

^ These projects are part of the Stormwater Management Program. Detailed information about this fund and these project fact sheets appear in Section VI of this budget document.

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

39th Street Conduit Rehabilitation - Phase II, SSA

Project Number 01-103-AS

Service Area Stickney

Location Chicago, IL

Engineering Consultant In-house design

Engineering Contractor Michels Trenchless, Inc.

Estimated Construction Cost \$41,109,234

Contract Award Date October 2024

Substantial Completion Date November 2026



Project Description This project will rehabilitate a portion of the 100+ year-old conduit lying under 39th Street (Pershing Road), stretching from a former pumping station near Lake Michigan to its discharge at the Racine Avenue Pumping Station (RAPS). The project includes approximately 3,280 feet of concrete intercepting sewer rehabilitation from Halsted Street to RAPS, as well as associated manholes and connecting structures.

The 39th Street conduit consists of the following three segments:

1. The first segment is a 22'0" x 23'0" horseshoe constructed of reinforced concrete that extended the conduit westward approximately 2,466 feet from Halsted Street to east of Racine Avenue.
2. The second segment is a 24'0" x 27'0" horseshoe constructed of reinforced concrete that runs northwest for approximately 367 feet and drops into the double-barrel sewer connecting to RAPS.
3. The third segment is the 16'0" x 12'0" RAPS double-barrel rectangular reinforced concrete connecting sewer, with invert elevation approximately 10-feet lower than the invert of the rest of the 39th Street conduit. This runs west approximately 459 feet and curves into RAPS.

Project Justification The 39th Street conduit is approximately 110 years old. The conduit receives combined sewage from a service area of approximately nine square miles on the southeast side of Chicago. Video inspection of this conduit indicates severe deterioration, including loss of bricks, infiltrating joints, and mineral deposits at a number of places, which could eventually lead to a collapse. Under Phase I of the project, a bypass tunnel was constructed to allow for the rehabilitation of the 39th Street conduit. Rehabilitation of the conduit will ensure long-term drainage for over 145,000 people in its service area.

Project Status Construction

Upper Des Plaines Intercepting Sewer 14B Rehabilitation, NSA, Rebid

Project Number 06-360-3SR

Service Area North

Location Wheeling, IL

Engineering Consultant In-house design

Engineering Contractor Michels Trenchless, Inc.

Estimated Construction Cost \$36,327,514

Contract Award Date June 2023

Substantial Completion Date March 2026

Project Description This project entails rehabilitating 2,888 feet of 48-inch diameter sewer and 11,908 feet of 69-inch diameter sewer by cured-in-place pipe lining and/or the slip lining method, rehabilitating 28 manholes/structures and the abandonment of one offset manhole.

Project Justification The sewers were inspected by the Maintenance & Operations Department with a closed-circuit television inspection system. The video inspection tapes show cracks (circular and longitudinal), sewage solids deposits, sags, offset joints, root intrusion, infiltration, and concrete erosion. Physical inspection of the manholes revealed cracks and holes in the walls and bases of the manholes and in one offset manhole, which is part of a control structure, and 85 feet of 3'6"x4'6" pipe.

Project Status Construction



North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid

Project Number 07-027-3SR

Service Area North

Location Chicago, Lincolnwood, and Skokie, IL

Engineering Consultant In-house design

Engineering Contractor Joel Kennedy Constructing Corp.

Estimated Construction Cost \$32,393,202

Contract Award Date June 2022

Substantial Completion Date September 2026

Project Description This project will replace Section 1 of the existing North Side Sludge Pipeline with 19,000 feet of 20-inch diameter force main, construct air relief, blow off and clean out structures, and rehabilitate 43 existing structures located in the City of Chicago and the Villages of Lincolnwood and Skokie.

Project Justification Due to external corrosion and damage caused by construction activities of others in the area, the pipeline developed numerous holes over the years resulting in sludge overflowing into the North Shore Channel. In order to increase the reliability of sludge conveyance, the pipeline needs to be rehabilitated and/or replaced. The structures were inspected by the Maintenance & Operations Department in January 2008 with a closed-circuit television inspection system and by physical inspection. The video inspection shows that the piping and valves inside the structures have corroded. Due to the importance of the North Side Sludge Pipeline, the piping and valves in the 43 structures will be removed and replaced. New automatic air release valves will be installed in the remaining existing structures to preserve the useful life of those structures.

Project Status Construction



Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP

Project Number	08-174-3D
Service Area	Stickney
Location	Stickney WRP
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$57,625,857
Contract Award Date	December 2024
Substantial Completion Date	September 2027



Project Description	This project entails concrete rehabilitation and the installation of railing at the Battery A final settling tanks and influent channels, air piping replacement in the Battery A aeration tanks, and the installation of mechanical mixers in the Battery B aeration tanks at the Stickney WRP. This project also includes the installation of a transfer slab below "F" Street to protect the Battery A main effluent conduit below and allow heavy traffic over the road.
Project Justification	This project will rehabilitate the 80-year-old concrete in the Battery A final settling tanks, which is severely deteriorated in some locations and falling into the tanks. The addition of railing around final settling tanks and along the mixed liquor channel will safeguard against employees, contractors, and/or visitors falling into the tanks and channels. The addition of safety davit sleeves will allow for the use of portable davit hoists, making any necessary emergency retrieval of injured person(s) from tanks safer and quicker. In addition, this project will replace the air drops in the Battery A aeration tanks which are corroded and broken in multiple locations, resulting in inefficient aeration. Mechanical mixers will be installed in the Battery B aeration tanks, which is required to properly mix the anaerobic zones in the biological phosphorus removal process. Lastly, the installation of a load transfer slab over the main effluent conduit will permit the replacement of "F" Street to allow heavy truck and construction traffic. Historically, traffic on this street has been limited to light single axle vehicles. Increasing the road capacity will improve construction access and facilitate improvements in the future.
Project Status	Construction

North Shore 1 Rehabilitation, NSA

Project Number 10-047-3S

Service Area North

Location Evanston, Kenilworth, Wilmette, and Winnetka, IL

Engineering Consultant In-house design

Engineering Contractor Inliner Solutions, LLC

Estimated Construction Cost \$45,424,021

Contract Award Date January 2024

Substantial Completion Date November 2026

Project Description This project will rehabilitate a 10,108-foot long 6'0"x9'0" sewer, a 4,264-foot long 6'0"x8'0" sewer, a 520-foot long 15-inch sewer, and 23 manhole structures in Kenilworth, Wilmette, and Winnetka. The project will also construct three manholes on the Evanston Intercepting Sewer No. 1 and modify DS-M105E in Evanston.

Project Justification The sewers were inspected by the Maintenance & Operations Department with a closed-circuit television inspection system. The video shows infiltration and concrete/metal deterioration due to hydrogen sulfide. In order to restore the hydraulic and structural integrity of the sewers, they need to be rehabilitated. The manholes and structures exhibit similar signs of deterioration and also need to be rehabilitated. Construction of new manholes along the Evanston intercepting sewer is necessary to provide access to the sewer at pipe bends and longer segments. Modifications to DS-M105E will disconnect a City of Evanston storm sewer from the combined sewer system. The storm sewer will be reconnected to an outfall to discharge stormwater to the nearest waterway.

Project Status Construction



Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA

Project Number 12-369-3S

Service Area North

Location Elk Grove Village and Mount Prospect, IL

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$17,000,000

Contract Award Date February 2026

Substantial Completion Date June 2027

Project Description This project will rehabilitate 13,460 feet of 36-inch sewer and 1,089 feet of 54-inch sewer by cured-in-place pipe lining and the rehabilitation of 37 manholes by spray-on products and six manhole structures.

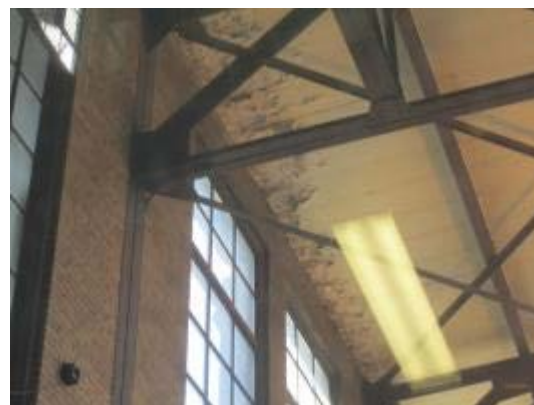
Project Justification The sewer was inspected by a closed-circuit television system. The video showed infiltration and concrete/metal deterioration due to hydrogen sulfide. The manholes and structures exhibited similar signs of deterioration. In order to restore the hydraulic and structural integrity of the sewer and manholes/structure, they need to be rehabilitated.

Project Status Design



Rehabilitation of Steel Spandrel Beams of Pump and Blower House, O'Brien Water Reclamation Plant

Project Number	15-069-3D
Service Area	North
Location	O'Brien WRP
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$22,535,209
Contract Award Date	April 2022
Substantial Completion Date	April 2026



Project Description This project consists of rehabilitating the Pump and Blower House building roof and facade components at the O'Brien WRP. Besides protecting, rehabilitating, and structurally strengthening steel frame beams and columns embedded in the masonry wall, the scope of work includes localized roof deck rehabilitation including roof slope remediation, full roofing membrane and insulation replacement, full masonry and flashing rehabilitation at roof parapet walls, localized windows and exterior doors rehabilitation, localized tuckpointing, and other miscellaneous rehabilitation work associated or incidental to a facade/roof rehabilitation project. The District's Structural/Architectural Design Section will be working with Rubinos & Mesia Engineers, Inc., a Chicago-based consulting company. District staff will manage the rehabilitation design process, review, and approve all submitted rehabilitation documents, administer the contract, and oversee the construction. In addition, the District will manage the contract budget and payments. The project goal is to rehabilitate the Pump and Blower House roof and facade and extend the building life span for another 50 to 90 years.

Project Justification The Pump and Blower House has not undergone major structural rehabilitation since it was built in 1926. During its 90 years of service, the building has undergone general maintenance including reroofing, window repair, and tuckpointing. In 2013, a portion of the south parapet wall collapsed due to corrosion of the steel spandrel beams that frame the upper roof and support the parapet walls. The steel roof beams that are part of the building's vertical (gravity) and lateral (wind/seismic) loads resisting system were compromised by water infiltration. Subsequent inspection openings were made to examine the embedded steel framing, and similar damage was found around the perimeter of the building. Reinforcing the existing steel framing will extend the useful service life of the structure and prevent further damage to the existing masonry and limestone.

Project Status Construction

Furnish and Install Odor Control System at Thornton Reservoir

Project Number	17-273-4P	
Service Area	Calumet	
Location	Thornton Reservoir	
Engineering Consultant	In-house design	
Engineering Contractor	Independent Mechanical Industries, Inc.	
Estimated Construction Cost	\$3,064,500	
Contract Award Date	October 2024	
Substantial Completion Date	May 2026	
Project Description	This project entails installing a carbon filter odor control system to treat exhaust from two dropshafts located northeast of the Thornton Reservoir at Indiana Avenue and State Street.	
Project Justification	This project will reduce the odor emissions that affect the District's neighbors and staff.	
Project Status	Construction	

Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant

Project Number	18-144-3M
Service Area	Stickney
Location	Mainstream Pumping Station
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$23,720,307
Contract Award Date	April 2021
Substantial Completion Date	December 2027



Project Description	This project will completely overhaul Tunnel and Reservoir Plan Pumps 1 and 3 in the South Pump House and Pump 5 in the North Pump House of the Mainstream Pumping Station, including the associated motors and discharge cone valves and actuators, in order to restore capacity and reliability. The complete overhaul of the pump and motor involves the furnishing and installing of new parts, refurbishing existing salvageable parts, replacing motor exciter panels, and upgrading pump control components.
Project Justification	This project will reduce the maintenance labor required, allow for better pump and motor monitoring, and improve reliability. Once the overhaul is complete, there will be a reduction in the electrical energy usage to power pumps, as the pump will operate more efficiently by being able to pump more fluid in less time. The overhaul will also extend the useful life of the pumps and motors, which have been in service since May 1985.
Project Status	Construction

Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant

Project Number	18-148-3P
Service Area	Stickney
Location	Stickney WRP
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$53,151,662
Contract Award Date	November 2023
Substantial Completion Date	March 2030
Project Description	This project entails the replacement of digester gas piping in which recent work uncovered extensive fouling and iron sulfide buildup. Replacement of gas piping is required to ensure safety of operations and adequate capacity to convey the additional digester gas expended from the conversion of the Imhoff Tanks to primary settling tanks. Rehabilitation and replacement of the gas mixing piping within the digesters will allow for installation of the final mixing system under a separate contract, without the need to drain the digester.
Project Justification	Gas piping needs to be replaced to ensure safety of operations and adequate capacity.
Project Status	Construction



Low Voltage Switchgear Replacement, MSPS

Project Number 19-154-3E

Service Area Stickney

Location Mainstream Pumping Station

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$25,000,000

Contract Award Date May 2026

Substantial Completion Date March 2028

Project Description This project will replace six double-ended 480V switchgears (Switchgears SG-LV-SSB, SG-LV-NSB, SG-LV-ESS, SG-LV-VS, SG-LV-VN, and SG-LV-TRB) at the Mainstream Pumping Station. Each switchgear lineup consists of two 1,500 kVA, 13.2kV/480-277V transformers which will also be replaced.

Project Justification The electrical equipment is over 30 years old and is in poor condition. In order to avoid failure and ensure the appropriate level of service, the equipment must be replaced.

Project Status Design



Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid

Project Number	19-155-3MR
Service Area	Stickney
Location	Stickney WRP
Engineering Consultant	In-house design
Engineering Contractor	Path Construction Company, Inc.
Estimated Construction Cost	\$21,979,424
Contract Award Date	May 2023
Substantial Completion Date	June 2027



Project Description	This project will install new replacement boilers that will have co-firing of digester gas and natural gas to maximize the available digester gas. Existing boilers No. 3, 4, and 5, and motor control centers (MCCs) are at the end of their useful lives and require excessive maintenance. A deaerator will also be installed to provide for complete redundancy. Upgrades also include the boiler chemical systems and controls, the boiler MCCs, and lighting.
Project Justification	This project replaces existing boilers No. 3, 4, and 5, and MCCs which are at the end of their useful lives and require excessive maintenance.
Project Status	Construction

Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP

Project Number 19-156-3E

Service Area Stickney

Location Stickney WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$12,750,000

Contract Award Date March 2026

Substantial Completion Date August 2027

Project Description This project will replace low voltage switchgear and motor control centers.

Project Justification This electrical equipment is over 30 years old and is in poor condition. In order to avoid failure and ensure the appropriate level of service, the equipment must be replaced.

Project Status Design



Rehabilitation of Pump and Blower House, CWRP

Project Number	19-255-3D
Service Area	Calumet
Location	Calumet WRP
Engineering Consultant	In-house design
Engineering Contractor	To be determined
Estimated Construction Cost	\$25,000,000
Contract Award Date	December 2026
Substantial Completion Date	November 2028



Project Description	This project consists of rehabilitating the Pump and Blower House building roof and facade components at the Calumet WRP. Besides protecting, rehabilitating, and structurally strengthening steel frame beams and columns embedded in the masonry wall, the scope of work includes roof slope remediation, full roofing membrane and insulation replacement, masonry and flashing rehabilitation at roof parapets, localized tuckpointing, and other miscellaneous rehabilitation work associated or incidental to a facade/roof rehabilitation project. The District's Structural/Architectural Design Section will be working with Rubinos & Mesina Engineers, Inc., a Chicago-based consulting company. District staff will manage the rehabilitation design process, review and approve all submitted rehabilitation documents, administer the contract, and oversee the construction. In addition, the District will manage the contract budget and payments. The project goal is to rehabilitate the Pump and Blower House roof and facade and extend the building life span for another 50 to 90 years.
Project Justification	The envelope of the building is in poor condition. Rehabilitation is required to ensure the structural integrity and long-term operation and maintenance requirements of the building.
Project Status	Design

Chemical Addition Backup System, KWRP

Project Number 19-375-3P

Service Area North

Location Kirie WRP

Engineering Consultant In-house design

Engineering Contractor John Burns Construction Company, LLC

Estimated Construction Cost \$5,398,000

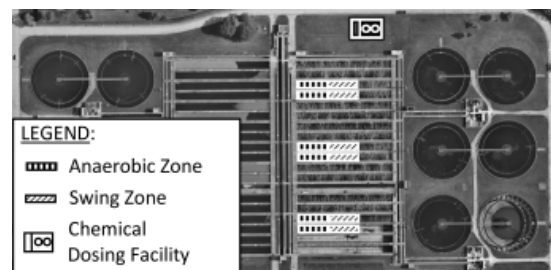
Contract Award Date July 2025

Substantial Completion Date July 2026

Project Description This project includes a chemical phosphorus removal backup system, including chemical storage tanks, a spill containment area, feed pumps, and piping.

Project Justification The Kirie WRP has a total phosphorus effluent limit of 1.0 mg/L that takes effect within five years of the effective date of the permit as part of the Lower Des Plaines Watershed Workgroup, which is currently scheduled to be in August 2026. The chemical addition system will serve as a backup for times when the plant cannot meet the phosphorus effluent limit with biological treatment alone.

Project Status Construction



Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid

Project Number	19-542-3MR
Service Area	North
Location	Hanover Park WRP
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$14,478,976
Contract Award Date	November 2021
Substantial Completion Date	May 2026



Project Description	This project will remove two natural gas boilers and provide five new boilers (two natural gas and three digester gas/natural gas) in the Pump and Blower Building. Five digester gas/natural gas boilers will be removed from the Digester Complex. All associated mechanical piping, electrical, control, civil, and structural work needed to provide hot water for process and building heating demands will be completed. Replace digester gas piping and remove and replace all electrical equipment, such as motor control center, motors, conduit, gas alarm system, fire alarm system, lighting, etc., with explosion-proof equipment in the classified areas to meet National Fire Protection Association 820 requirements.
Project Justification	This project replaces the boilers in the Digester Complex which are 10 to 20 years old and do not perform properly, as the control systems are not reliable (due to hydrogen sulfide gas-related corrosion) and need to be removed to comply with National Fire Protection Association 820 requirements. Centralized boiler operation will maximize the use of available digester gas. Existing electrical equipment in the Digester Complex does not meet the National Fire Protection Association 820 requirement and needs to be replaced with explosion-proof rated equipment or relocated to an unclassified location. The natural gas boilers in the Pump and Blower Building are more than 35 years old, parts are no longer supported by the original equipment manufacturer, and procuring the replacement parts has been increasingly difficult and costly. Also, the State of Illinois Boiler Inspector recommended the boilers be operated in low fire only, due to their poor conditions.
Project Status	Construction

TARP Control System Replacement, CSA, NSA, SSA

Project Number 19-856-3E

Service Area Calumet, North, and Stickney

Location Calumet, North, and Stickney WRPs

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$25,000,000

Contract Award Date June 2026

Substantial Completion Date November 2027

Project Description This project entails the replacement of the communication and control system for Tunnel and Reservoir Plan (TARP) control structures throughout the District. Line of sight radio communications are to be replaced with secure cellular network communications. The existing controllers at TARP control structures and reporting sites are to be replaced and reconfigured to communicate with cellular transmission. This project will also provide distributed control system upgrades at the Lockport Powerhouse.

Project Justification The control system equipment is no longer available. In order to avoid failure and ensure the appropriate level of service, the equipment must be replaced.

Project Status Design



Chemical Phosphorus Removal, OWRP

Project Number 20-087-3P

Service Area North

Location O'Brien WRP

Engineering Consultant In-house design

Engineering Contractor IHC Construction Companies, LLC

Estimated Construction Cost \$14,260,201

Contract Award Date April 2025

Substantial Completion Date March 2027



Project Description This project will provide a chemical phosphorus removal system at the O'Brien WRP. Aluminum sulfate (alum) is the chemical that will be used to remove phosphorus from the treatment process. It will be dosed at the effluent channel of aeration tanks in Batteries A, B, C, and D. Once Battery E is constructed, alum will also be dosed to its final tanks. The project will include chemical storage tanks and alum feed pumps as well as piping, instruments, and electrical work. Chemical phosphorus removal will be used as a back-up for the future enhanced biological phosphorus removal process in Batteries A, B, C, D, and E.

Project Justification This project addresses the District's National Pollutant Discharge Elimination System (NPDES) permit, which will require a 1.0 mg/L effluent limit for phosphorus by 2027. The chemical removal system will allow the O'Brien WRP to achieve compliance with the NPDES permit phosphorus effluent limit during any upsets with the future enhanced biological phosphorus removal process in Batteries A, B, C, D, and in the future Battery E. The process has proven to be effective in achieving the 2030 phosphorus effluent requirement of 0.5 mg/L. This new facility will allow chemical polishing to ensure that the effluent phosphorus limitations in the NPDES permit are consistently met.

Project Status Construction

Salt Creek Intercepting Sewer No. 3 Rehabilitation, SSA

Project Number 20-161-3S

Service Area Stickney

Location Brookfield and La Grange Park, IL

Engineering Consultant In-house design

Engineering Contractor Inliner Solutions, LLC

Estimated Construction Cost \$20,079,177

Contract Award Date November 2024

Substantial Completion Date August 2026

Project Description This project consists of rehabilitating 10,681 feet of 42-inch by 60-inch diameter concrete sewer pipe, as well as 4,410 feet of 36-inch diameter concrete sewer pipe by the cured-in-place pipe lining and/or the slip lining method, filling large voids and holes in the sewer invert, and rehabilitating 31 manholes.

Project Justification The sewers were inspected by the Maintenance & Operations Department with a closed-circuit television inspection system and via man entry. The inspection showed cracks (circular and longitudinal), sewage solid deposits, voids, missing concrete, offset joints, root intrusion, infiltration, and concrete erosion. Physical inspection of the manholes revealed cracks and holes in the walls and bases of the manholes.

Project Status Construction



Phosphorus Removal Modifications to Battery D, O'Brien Water Reclamation Plant

Project Number	21-091-3P
Service Area	North
Location	O'Brien WRP
Engineering Consultant	In-house design
Engineering Contractor	IHC Construction Companies, LLC
Estimated Construction Cost	\$15,528,569
Contract Award Date	June 2023
Substantial Completion Date	March 2026



Project Description	This project will include pumps (including a new pump building to house return activated sludge pumps), piping, mixers, and baffles to support sidestream enhanced biological phosphorus removal in Battery D at the O'Brien WRP.
Project Justification	This project addresses the District's National Pollutant Discharge Elimination System (NPDES) permit, which will require a 1.0 mg/L effluent limit for phosphorus by 2027. Sidestream enhanced biological phosphorus removal through return activated sludge fermentation will be used to meet these new limits. The fermentation of return activated sludge in this process encourages the growth of phosphorus-accumulating organisms, stabilizes phosphorus removal, and allows for greater phosphorus removal under less favorable influent conditions.
Project Status	Construction

Battery E Activated Sludge Facility, OWRP

Project Number 21-092-3P

Service Area North

Location O'Brien WRP

Engineering Consultant AECOM Technical Services, Inc.

Engineering Contractor To be determined

Estimated Construction Cost \$325,005,000

Contract Award Date January 2026

Substantial Completion Date January 2030

Project Description This project will construct a new activated sludge facility entitled Battery E, which shall consist of an aeration tank battery, return activated sludge fermenter tank, final settling tanks, operating gallery building, influent and effluent conduits, post aeration channel, utility tunnel, and all other supporting infrastructure.

Project Justification Per the National Pollutant Discharge Elimination System permits for the O'Brien WRP, the District must meet a new 1.0 mg/L monthly average total phosphorus effluent limit beginning 2027, and a 0.5 mg/L annual geometric mean total phosphorus effluent limit by 2030. Sidestream enhanced biological phosphorus removal through return activated sludge fermentation will be used to meet these new limits. The addition of sidestream enhanced biological phosphorus removal will decrease aeration volume and existing capacity by almost 16 percent by converting existing aeration tankage to return activated sludge fermentation tanks. Therefore, a new activated sludge aeration battery, Battery E, is required to make up for the lost aeration volume. Battery E will also allow for more extensive rehabilitation of existing Batteries A, B, and C, which are nearing 100 years old, to ensure continued operation of the O'Brien WRP for another 100 years.

Project Status Design



Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA

Project Number	22-094-3D	
Service Area	North	
Location	North Branch Pumping Station	
Engineering Consultant	In-house design	
Engineering Contractor	Path Construction Company, Inc.	
Estimated Construction Cost	\$22,587,970	
Contract Award Date	March 2024	
Substantial Completion Date	August 2027	
Project Description	This project will replace deteriorated exterior concrete decking, stairs, boat dock, and balustrades at the North Branch Pumping Station and will also replace flap gates at nearby Dropshaft DS-91.	
Project Justification	The North Branch Pumping Station is nearly 100 years old and structural rehabilitation is required to address deterioration of the exterior elevated concrete deck, boat dock, and boat dock stairs. Upon completion of the structural rehabilitation, new cast stone balustrade and light pylons will be installed. The project will also replace the flap gates at the nearby connecting structure to Dropshaft DS-91.	
Project Status	Construction	

Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA

Project Number 23-378-3SR

Service Area North and Calumet

Location Chicago, IL

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$26,500,000

Contract Award Date April 2026

Substantial Completion Date July 2027

Project Description This project will include rehabilitation work at the Upper Des Plaines Dropshaft 5 by means of slip lining or form and pour, repairing 100 feet of 108-inch pipe by either cured-in-place pipe lining or geopolymer lining, repairing 100 feet of the dropshaft exit conduit with geopolymer, replacing deteriorated louvers and grating, abandonment of an existing odor control structure, installing a suppression weir in the Upper Des Plaines Tunnel near Dropshaft 1/1A, installation of new timber backflow gates in Calumet Dropshaft 34, and other necessary work.

Project Justification This project will reduce events of geysering, combined sewer overflows, and restore the structural integrity of existing structures.

Project Status Design



Electrical Power Distribution and Phosphorus Removal Improvements, KWRP

Project Number 23-379-3E

Service Area North

Location Kirie WRP

Engineering Consultant TYLin

Engineering Contractor To be determined

Estimated Construction Cost \$23,483,316

Contract Award Date January 2026

Substantial Completion Date May 2029

Project Description This project will replace medium voltage switchgear M11, eight motor control centers, metering for substations, ground fault detectors, and arc flash mitigation at the Majewski Reservoir. In addition to the power distribution improvements, this project will convert all six aeration tanks in Battery A to an enhanced biological phosphorus removal system by installing baffle walls, large-bubble mixers, and actuated air valves, as well as modifying the Kirie WRP distributed control system for automated control and monitoring.

Project Justification The electrical equipment is over 30 years old and is in poor condition. In order to avoid failure and ensure the appropriate level of service, the equipment must be replaced. Switchgear M11 will have the ability to transfer buses. Currently, bus transfer can only be done at the Commonwealth Edison-owned transfer switch, which requires costly upkeep. The additional scope of phosphorus removal was removed from Contract 19-375-3P and added to this contract.

Project Status Design



Kirie - Egan Solids Pipeline Rehabilitation Section No. 1, NSA

Project Number 23-416-2S

Service Area North

Location Egan WRP

Engineering Consultant In-house design

Engineering Contractor Michels Trenchless, Inc.

Estimated Construction Cost \$7,274,537

Contract Award Date July 2025

Substantial Completion Date December 2026

Project Description This project will consist of the rehabilitation of 2,705 feet of 18-inch sewer by cured-in-place pipe lining process between stations 0+00 and 27+05. Four manholes will be rehabilitated with spray-on epoxy products and by carbon fiber reinforced polymer lining system.

Project Justification There has been a total of four breaks along the existing 18-inch solids pipeline between stations 0+00 and 27+05 as reported by the Maintenance & Operations Department. The subject contract will rehabilitate the existing pipeline between these stations to address the aforementioned critical areas.

Project Status Construction



Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA

Project Number 23-417-3S

Service Area North

Location Egan WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$12,500,000

Contract Award Date June 2026

Substantial Completion Date January 2028

Project Description This project will consist of the rehabilitation of 7,650 linear feet of 18-inch sewer pipe by cured-in-place pipe lining process and nine structures will be rehabilitated with spray-on epoxy products and by carbon fiber reinforced polymer lining system. The rehabilitation efforts will occur between stations 27+05 to 103+54.

Project Justification There have been a total of five pipeline breaks requiring emergency repair since July, 2023. The first four breaks in the existing pipeline have occurred near the Egan WRP, west of interstate I-290. Two breaks with unknown locations occurred prior to 2010, one break at station 0+00 in 2012, and one break at station 4+10 in 2022. The fifth break occurred in 2023 on the Kirie WRP grounds in the existing 18-inch waste activated sludge line. The existing solids pipeline was originally constructed in 1978 under contract 71-311-2S to transport activated sludge from the Kirie WRP to the Egan WRP for treatment and final disposal. The pipeline begins at the Egan WRP, travels along the west side of Highway I-90 approximately 2,200 feet to a point, thence east for approximately 26,300 feet to the Northwest Tollway, thence north for approximately 1,100 feet to the Kirie WRP.

Project Status Design



Rebuild of Dewatering Facility, CWRP

Project Number 24-268-3P

Service Area Calumet

Location Calumet WRP

Engineering Consultant Not applicable

Engineering Contractor To be determined

Estimated Construction Cost \$65,000,000

Contract Award Date January 2026

Substantial Completion Date August 2028

Project Description This project will remove centrifuges and other equipment from the existing centrifuge facility and install new dewatering equipment, boilers, electrical equipment, and conveyors.

Project Justification Due to the Chicago Transit Authority's Red Line extension, trucking digested sludge from the lagoons to the drying beds will no longer be practical. Restoring the existing centrifuge facility will allow digested sludge to be mechanically dewatered instead of lagooning it. The building will be brought up to current National Fire Protection Association codes, more efficient centrifuges will be installed, and modifications to the building will be done as needed.

Project Status Design



Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP

Project Number 24-269-3P

Service Area Calumet

Location Calumet WRP

Engineering Consultant Not applicable

Engineering Contractor To be determined

Estimated Construction Cost \$13,200,000

Contract Award Date September 2026

Substantial Completion Date November 2027

Project Description This project will install new pipe casing and utilities, including digested sludge, centrate, city water, effluent water, digester gas, communications, and electrical service from the main Calumet campus to the area of the Centrifuge Dewatering Building. Concrete structures at both ends will allow for future tie-ins at the main campus and dewatering campus.

Project Justification The Chicago Transit Authority (CTA) is extending their Red Line route to 130th Street. CTA tracks will parallel existing South Shore tracks in this location. Existing utilities to the Centrifuge Dewatering Building are in poor condition and cannot be reused. This project should be complete prior to the CTA installing their tracks and equipment. Sludge dewatering will be completed under a separate project.

Project Status Design



Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP

Project Number	24-278-3M
Service Area	Calumet
Location	Calumet WRP
Engineering Consultant	In-house design
Engineering Contractor	To be determined
Estimated Construction Cost	\$6,000,000
Contract Award Date	December 2026
Substantial Completion Date	March 2028



Project Description	This project will replace an existing Tunnel and Reservoir Plan (TARP) coarse screen hoist and install an additional low-level interceptor screen.
Project Justification	The existing TARP coarse screen hoist is inoperable and is now obsolete. There is currently only one low-level interceptor screen, and an additional screen is needed for redundancy.
Project Status	Planning

Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP

Project Number	24-384-3D	
Service Area	North	
Location	Kirie WRP	
Engineering Consultant	Rubinos and Mesia Engineers, Inc.	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$7,005,633	
Contract Award Date	January 2026	
Substantial Completion Date	July 2028	
Project Description	This project will repair deteriorated tunnel expansion joints and provide other concrete repairs in the tunnels. Road "E" will also be removed and replaced under this contract.	
Project Justification	The service tunnels at the Kirie WRP are approximately 50 years old and were built as a part of the original plant construction. Over time, a number of tunnel expansion joints have deteriorated and leaking cracks have developed in the tunnel walls and slabs. The tunnels/galleries and associated utilities are essential to each water reclamation plant's functionality and need to remain operational indefinitely. Repairing the deteriorated expansion joints and cracks will eliminate water infiltration, thereby extending the useful life of the tunnels and preventing damage to the utilities. Road "E" will also be removed and replaced under this contract.	
Project Status	Design	

HVAC Improvements at Various Locations

Project Number	24-638-22	
Service Area	Stickney and Calumet	
Location	Stickney and Calumet WRPs	
Engineering Consultant	In-house design	
Engineering Contractor	IHC Construction Companies, LLC and Independent Mechanical Industries, Inc.	
Estimated Construction Cost	\$25,824,000	
Contract Award Date	May 2025	
Substantial Completion Date	December 2028	
Project Description	This project entails replacing and improving heating, ventilating, and air conditioning (HVAC) systems at various locations. At the Calumet WRP, a cross-connection between cooling towers will be installed for the Tunnel and Reservoir Plan, the old chiller and cooling towers will be removed at the Pump and Blower Building, and gas and water lines will be installed in the Heavy Equipment Building. At the 95th Street Pumping Station, ventilation improvements will be made in the Screenings Room. At the Stickney WRP, the HVAC system and two chillers will be replaced, the building management system controls will be upgraded in the Engineering Building, and two heat exchangers will be replaced in the Monitoring and Research Building.	
Project Justification	The need for replacement is based on age, life expectancy, and reliability. The equipment being replaced has experienced chronic failures due to equipment corrosion and leaking coils and piping. This project will minimize future maintenance costs and ensure increased reliability to protect District assets, improve air quality, and provide a safe working environment.	
Project Status	Construction	

Aeration Blower Improvements, SWRP

Project Number	24-901-31	
Service Area	Stickney	
Location	Stickney WRP	
Engineering Consultant	In-house design	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$15,500,000	
Contract Award Date	March 2026	
Substantial Completion Date	December 2029	
Project Description	The Aeration Blower Facility at the Stickney WRP is currently operated by obsolete equipment. This project entails upgrading and replacing the old equipment.	
Project Justification	The current controllers and input/output modules are part of a line of hardware that was discontinued in 2017. Procuring hardware, software, and technical support has become increasingly difficult and costly due to the equipment's obsolescence. Upgrading to a new system will make the facility's equipment more reliable and sustainable. In addition to the upgraded temperature and vibration monitor system field devices, the aeration blowers will be outfitted with enhanced fast acting blower blow-off valves and actuators.	
Project Status	Planning	

McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA

Project Number	25-191-4F	
Service Area	Stickney	
Location	McCook Reservoir	
Engineering Consultant	Black & Veatch Corporation	
Engineering Contractor	To be determined	
Estimated Construction Cost	\$1,500,000	
Contract Award Date	June 2026	
Substantial Completion Date	October 2027	
Project Description	This project consists of stabilizing the near-vertical excavated walls of the McCook Reservoir Stage 1 from stations 1113+10 to STA 1115+30 through the installation of rock dowels, scaling and rock wedge removal by means of low explosives.	
Project Justification	The subject contract work was deleted from previous contract 17-131-4FR due to the proposed methods of safely removing the large rock wedges by use of low explosives which were not part of the original scope of work. As such, Stage 1 rock wall stabilization efforts, with the incorporation of a new design, will be completed under this contract in order to safely stabilize the highwall for future operation.	
Project Status	Design	

Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP

Project Number 25-282-3P

Service Area Calumet

Location Calumet WRP

Engineering Consultant Alfa Laval, Inc.

Engineering Contractor To be determined

Estimated Construction Cost \$6,119,054

Contract Award Date September 2025

Substantial Completion Date August 2028

Project Description This project will furnish and deliver six dewatering centrifuges and six solids diverter gates by the centrifuge manufacturer, Alfa Laval, Inc., for installation under contract 24-268-3P, Rebuild of Dewatering Facility, CWRP.

Project Justification Rehabilitation of the Dewatering Building at the Calumet WRP under Contract 24-268-3P will require the replacement of all six mechanical dewatering centrifuges and six solids diverter gates. These centrifuges and diverter gates will be furnished and delivered under the subject contract.

Project Status Construction



HVAC Improvements at the Egan & Kirie Water Reclamation Plants

Project Number 25-730-21

Service Area North

Location Egan and Kirie WRPs

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$19,553,600

Contract Award Date March 2026

Substantial Completion Date November 2028



Project Description This project entails replacing and improving heating, ventilating, and air conditioning (HVAC) systems at the Egan & Kirie WRPs. At the Egan WRP, the main upgrades include replacement of the cooling towers, replacement of one absorption chiller with two electric chillers and associated chilled water and condensing water pumps, integration of the new equipment to the Johnson Controls HVAC network, and boiler control upgrades. At the Kirie WRP, the main upgrades include replacement in-kind of one electric effluent chiller and associated chilled water, and condensing water pumps and boiler control upgrades.

Project Justification The need for replacement is based on age, life expectancy, and reliability. The equipment being replaced has experienced chronic failures due to equipment corrosion and leaking coils and piping. This project will minimize future maintenance costs and ensure increased reliability to protect District assets, improve air quality, and provide a safe working environment.

Project Status Design

TARP Mechanical Equipment Improvements, CWRP

Project Number 26-822-31

Service Area Calumet

Location Calumet WRP

Engineering Consultant In-house design

Engineering Contractor To be determined

Estimated Construction Cost \$25,500,000

Contract Award Date January 2026

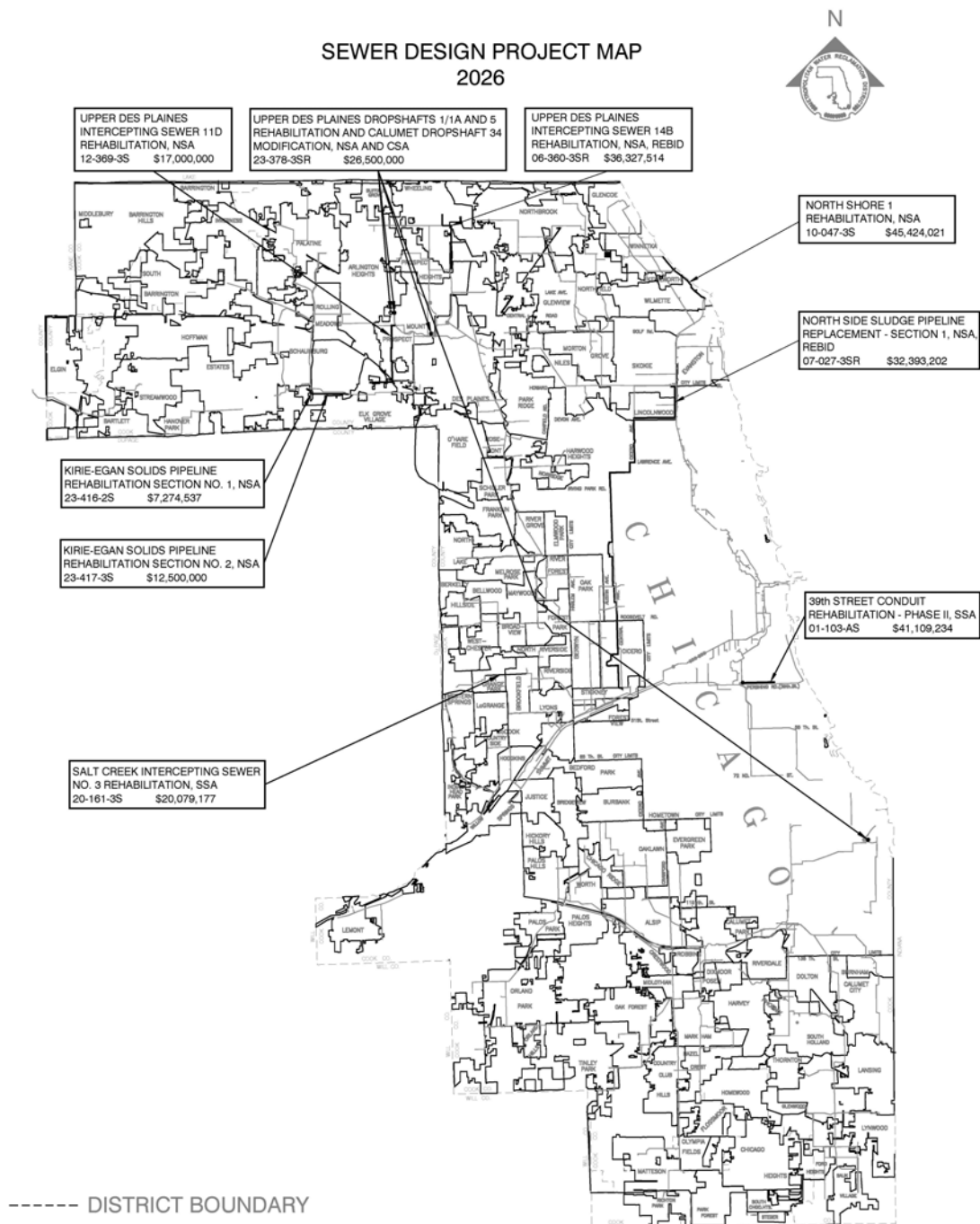
Substantial Completion Date December 2028

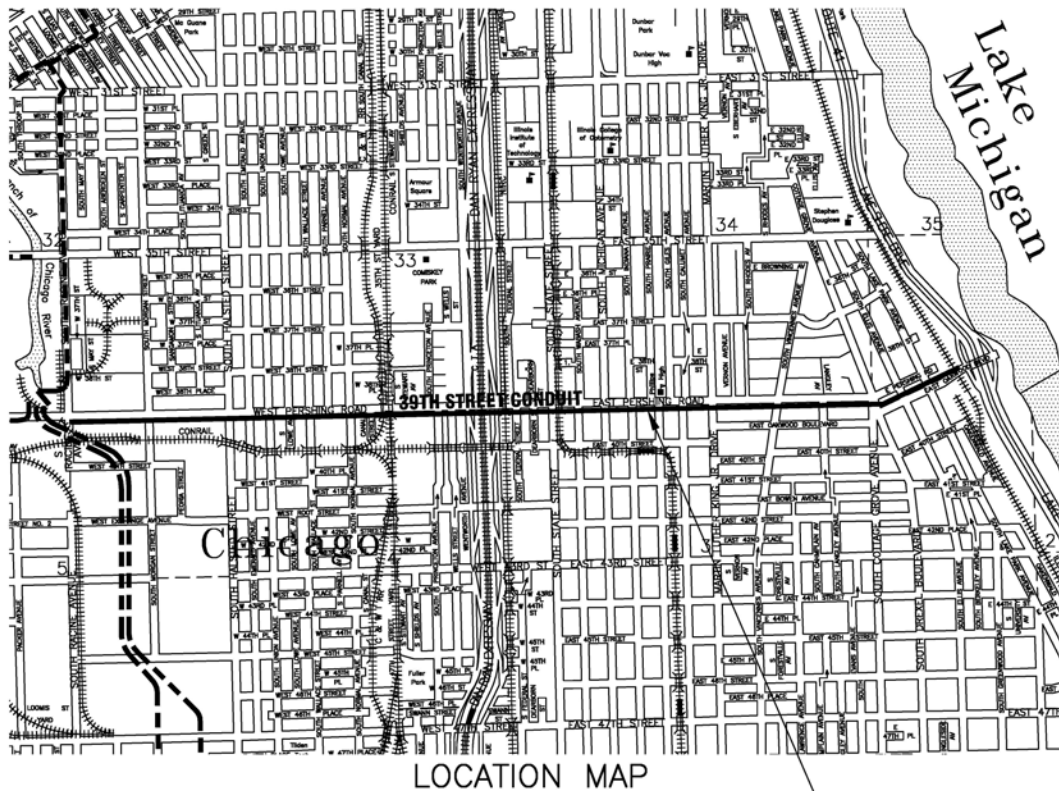
Project Description This project will rehabilitate the Calumet Tunnel and Reservoir Plan (TARP) main sewage pumps' suction and discharge valves, integrate the medium voltage drive auxiliary chillers into the house-chilled water system, balance and align rotating assemblies, improve the West TARP seal water and compressed air feed systems, and upgrade obsolete prime mover vibration and temperature monitoring systems.

Project Justification The Calumet WRP TARP main sewage pumps' suction and discharge valves are original to the pump station (circa 1985). The valves leak and do not hold a seal, which requires the entire pump house to be dewatered and taken out of service in order to isolate the pumps for routine service. The medium voltage drive auxiliary chillers have proven to be a reliability risk, thus reducing the availability of the pumps.

Project Status Design





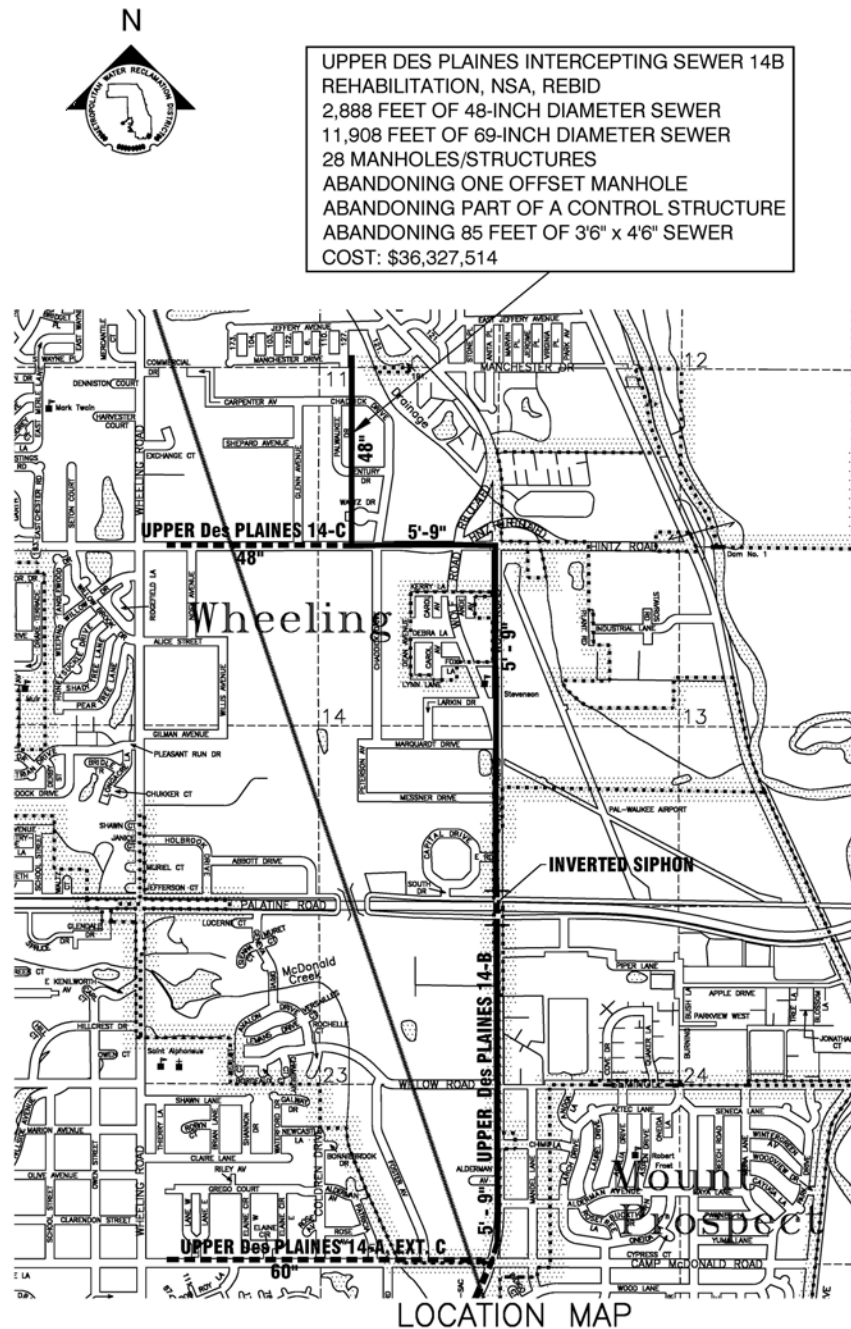


39th STREET CONDUIT REHABILITATION - PHASE II, SSA
 REHABILITATION OF 367 FEET OF 24' X 27' SEMI-ELLIPTIC CONCRETE
 SEWER, 2,466 FEET OF 22' X 23' SEMI-ELLIPTIC CONCRETE SEWER, 459
 FEET OF 12' X 16' DOUBLE BARREL CONCRETE SEWER, 10 CONNECTING
 STRUCTURES, AND SIX MANHOLES; AND REPLACEMENT OF A DAMAGED
 FLAP GATE IN A CONNECTING STRUCTURE
 COST: \$41,109,234

LEGEND:

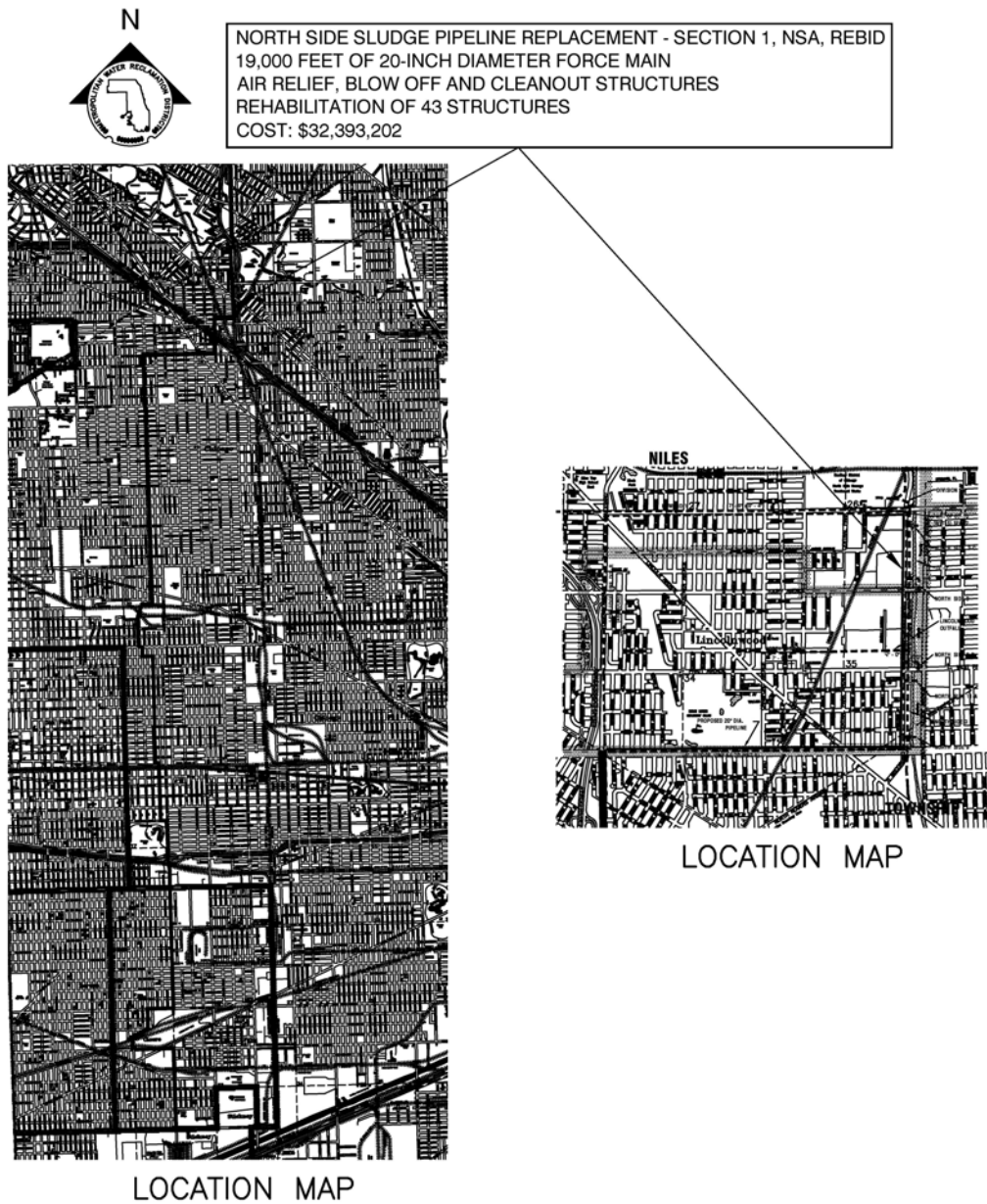
- = SEWER TO BE REHABILITATED
 - - - = EXISTING SEWER

39th STREET CONDUIT REHABILITATION - PHASE II, SSA CONTRACT 01-103-AS

**LEGEND:**

- = SEWER TO BE REHABILITATED
 = EXISTING SEWER

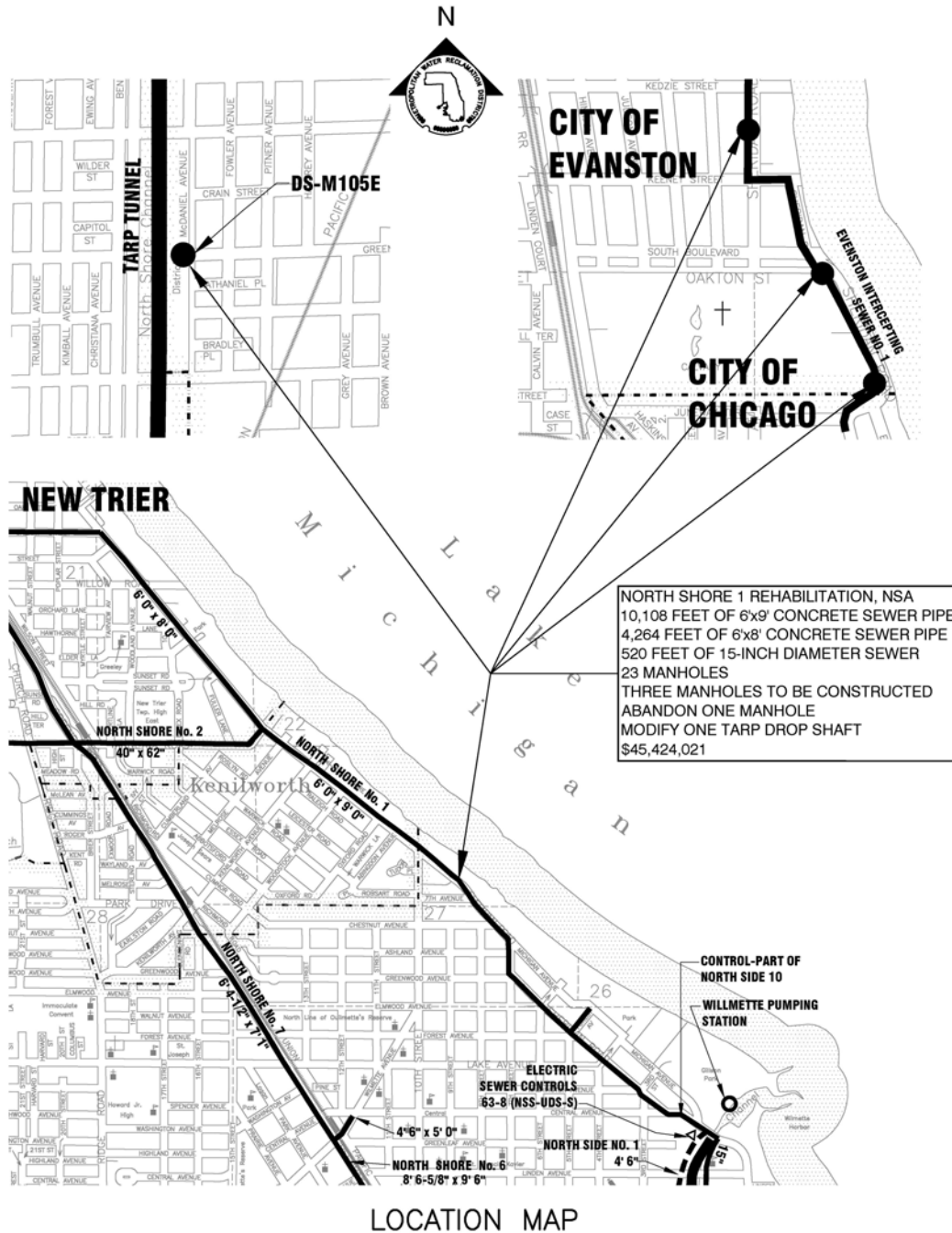
UPPER DES PLAINES INTERCEPTING SEWER 14B REHABILITATION, NSA, REBID CONTRACT 06-360-3SR

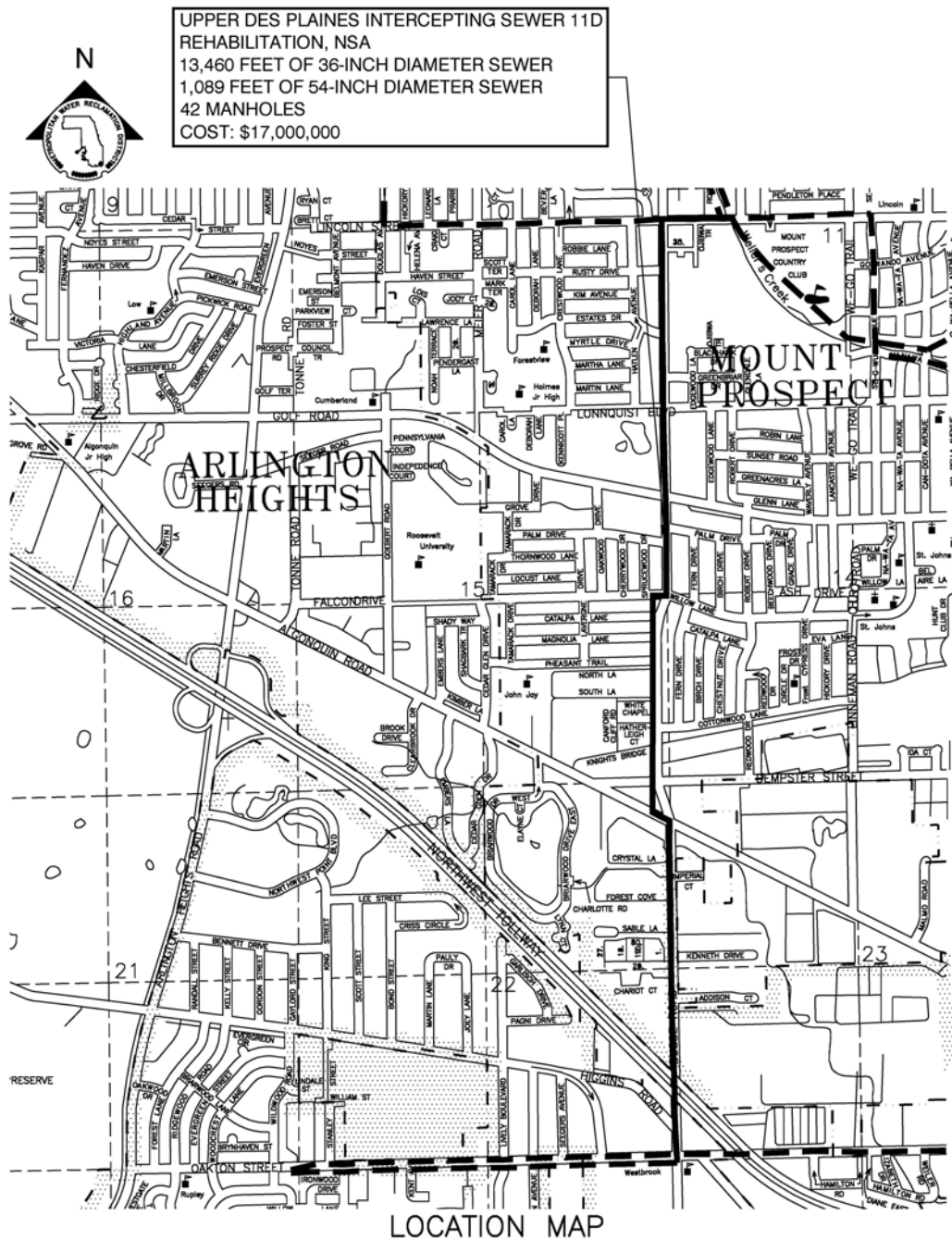


LEGEND:

- = SEWER TO BE REHABILITATED
- = EXISTING SEWER

**NORTH SIDE SLUDGE PIPELINE REPLACEMENT - SECTION 1, NSA, REBID
 CONTRACT 07-027-3SR**



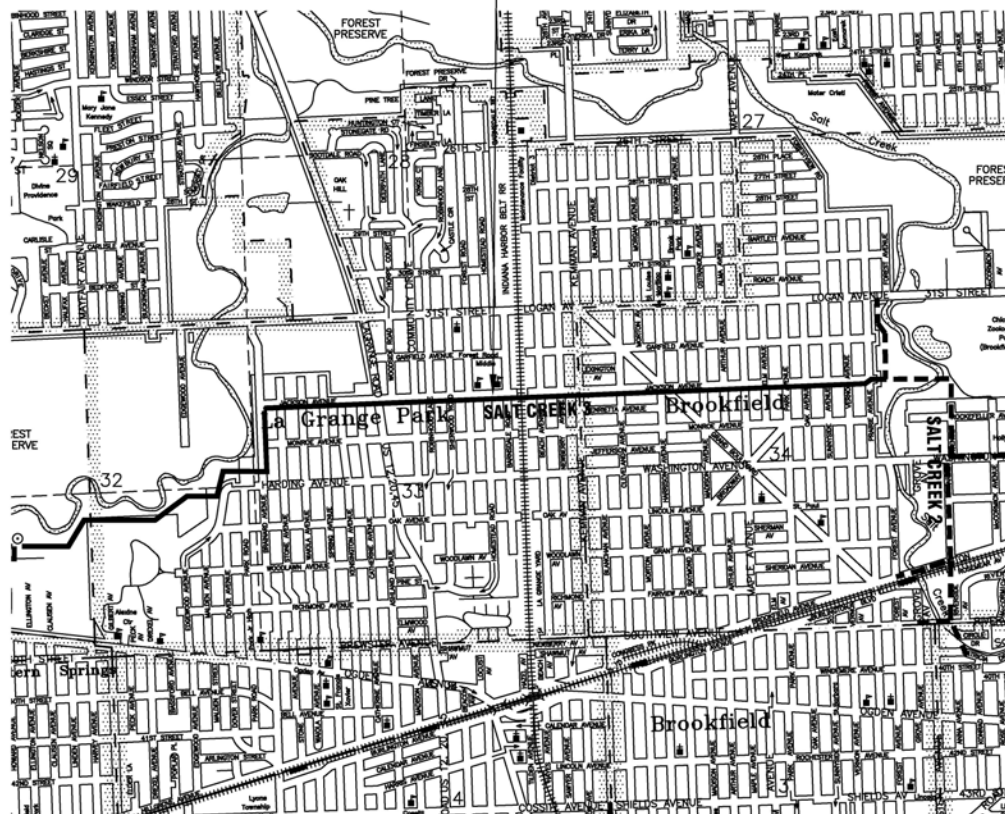
**LEGEND:**

- = SEWER TO BE REHABILITATED
- - - = EXISTING SEWER

**UPPER DES PLAINES INTERCEPTING SEWER 11D REHABILITATION, NSA
CONTRACT 12-369-3S**



SALT CREEK INTERCEPTING SEWER NO. 3 REHABILITATION, SSA
 10,681 FEET OF 42"x60" CONCRETE SEWER PIPE
 4,410 FEET OF 36-INCH DIAMETER CONCRETE SEWER PIPE
 31 MANHOLES
 FILLING VOIDS IN SEWER INVERT
 COST: \$20,079,177

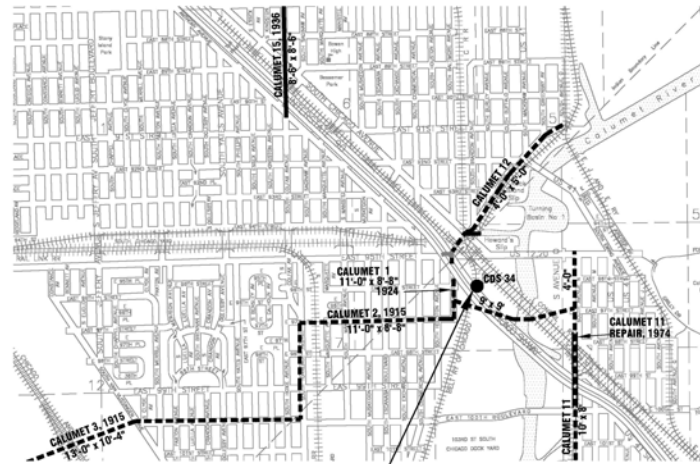


LOCATION MAP

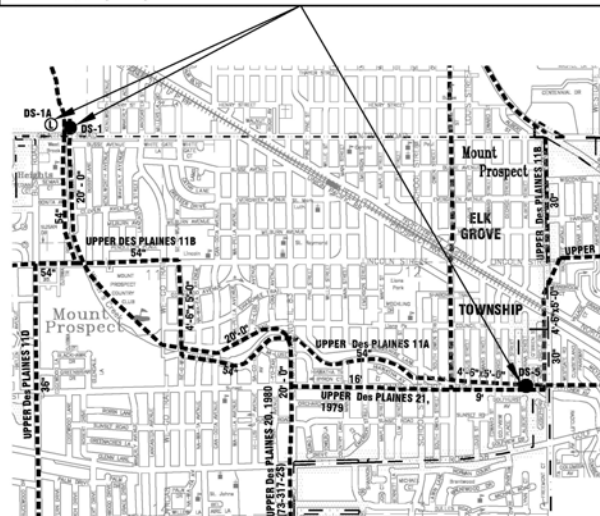
LEGEND:

- = SEWER TO BE REHABILITATED
 - - - = EXISTING SEWER

SALT CREEK INTERCEPTING SEWER NO. 3 REHABILITATION, SSA CONTRACT 20-161-3S



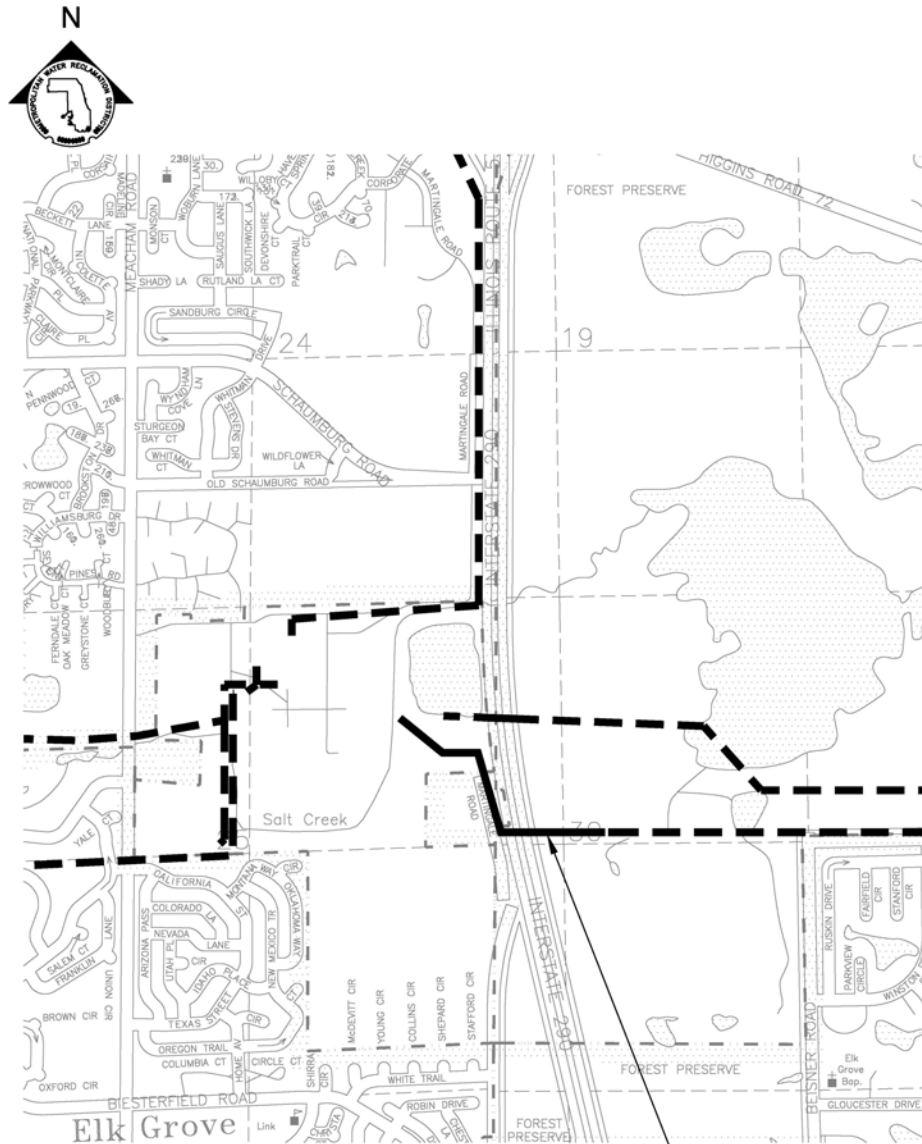
UPPER DES PLAINES DROPSHAFTS 1/1A AND 5 REHABILITATION
AND CALUMET DROPSHAFT 34 MODIFICATION, NSA AND CSA
100 FEET OF 108 INCH DIAMETER SEWER
75 FEET OF 108 INCH DIAMETER DROP SHAFT
REPLACEMENT OF DETERIORATED METAL APPURTENANCES
REPLACEMENT OF CONTROL GATE, STEM AND OTHER PARTS
REPLACEMENT OF SLIDE GATE AND GROOVES
INSTALLATION OF LOUVER SYSTEM AND GRATING
INSTALLATION OF SUPPRESSION WEIR
REPLACEMENT GATES AT CALUMET DROP SHAFT 34
COST: \$26,500,000



LEGEND:

-  = MANHOLE TO BE REHABILITATED
 = EXISTING SEWER

**UPPER DES PLAINES DROPSHAFTS 1/1A AND 5 REHABILITATION
AND CALUMET DROPSHAFT 34 MODIFICATION, NSA AND CSA
CONTRACT 23-378-3SR**



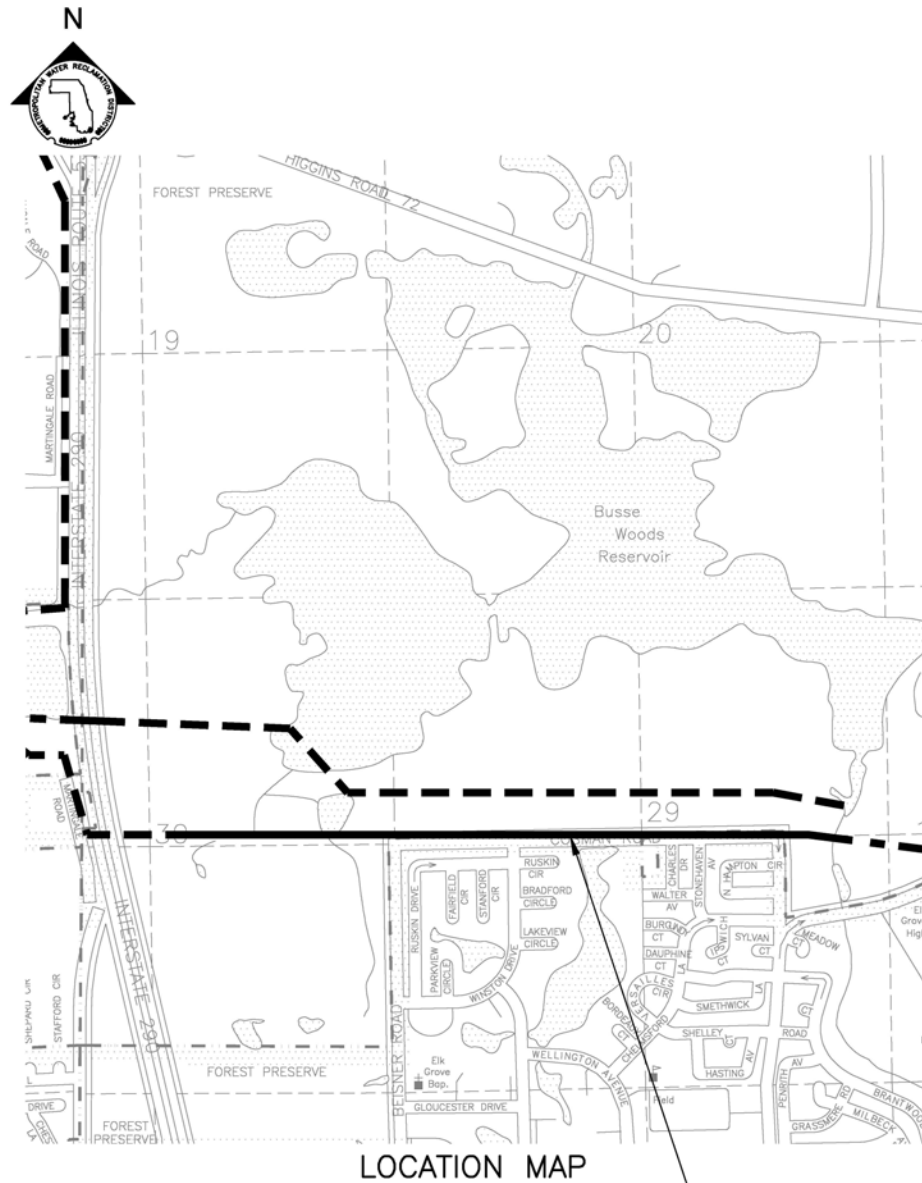
LOCATION MAP

KIRIE - EGAN SOLIDS PIPELINE
REHABILITATION SECTION NO. 1, NSA
2,705 FEET OF 18-INCH DIAMETER SEWER
EIGHT STRUCTURES
COST: \$7,274,537

LEGEND:

- = SEWER TO BE REHABILITATED
- = EXISTING SEWER

**KIRIE - EGAN SOLIDS PIPELINE REHABILITATION SECTION NO. 1, NSA
CONTRACT 23-416-2S**



KIRIE - EGAN SOLIDS PIPELINE
REHABILITATION SECTION NO. 2, NSA
7,650 FEET OF 18-INCH DIAMETER SEWER
NINE MANHOLES/STRUCTURES
COST: \$12,500,000

LEGEND:

- = SEWER TO BE REHABILITATED
- - - = EXISTING SEWER

**KIRIE - EGAN SOLIDS PIPELINE REHABILITATION SECTION NO. 2, NSA
CONTRACT 23-417-3S**

Stormwater Management Capital Improvements Bond Fund Program

Projects Under Construction

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

Project Name	Project Number	Est. Construction Cost	Duration (days)	Award Date
* Lyons and McCook Levee Improvements Project	13-199-3F	\$ 1,358	3,089	Sep 2018
* Addison Creek Channel Improvements, SSA	11-187-3F	5,600	1,054	Jul 2023
Total Projects Under Construction		\$ 6,958		

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

Refer to Section VI Stormwater Management Fund for more information about the Stormwater Management Capital Improvement Program.

Note: All cost figures are in thousands of dollars.

50000 CAPITAL IMPROVEMENTS BOND FUND**OBJECTIVES AND PROGRAM SUMMARY**

OBJECTIVES BY PRIORITY:		Cost	Percent
1. COLLECTION FACILITIES: Award four construction projects: Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA, Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA, TARP Mechanical Equipment Improvements, CWRP, and Low Voltage Switchgear Replacement, MSPS.		\$ 94,000,000	13.4 %
2. TREATMENT FACILITIES: Award eight construction projects: Battery E Activated Sludge Facility, OWRP, HVAC Improvements at the Egan & Kirie Water Reclamation Plants, Rehabilitation of Pump and Blower House, CWRP, Aeration Blower Improvements, SWRP, Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP, Electrical Power Distribution and Phosphorus Removal Improvements, KWRP, Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Course Screens, SWRP, and Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA.		\$ 440,797,500	62.8 %
3. SOLIDS PROCESSING AND UTILIZATION FACILITIES: Award two construction projects: Rebuild of Dewatering Facility, CWRP and Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP.		\$ 78,200,000	11.2 %
4. FLOOD AND POLLUTION CONTROL: Award three construction projects: TARP Control System Replacement, CSA, NSA, SSA, Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP, and McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA.		\$ 32,500,000	4.6 %
5. LAND AND RIGHT-OF-WAY ACQUISITION COSTS: Acquisition of land for the expansion of reservoir projects and payments for land easements.		\$ 550,000	0.1 %
6. PROJECT SUPPORT: Administration, design, and construction inspection for current and future contracts, funding support, and construction services such as concrete and soil testing.		\$ 55,580,400	7.9 %
Totals		\$ 701,627,900	100.0 %

50000 CAPITAL IMPROVEMENTS BOND FUND
OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:			2024	Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
1700	Collection Design	\$ 322,063	2026	—	\$ —	\$ —	—
			2025	—	\$ —		
1800	Collection Construction	\$ 24,421,519	2026	—	\$ 99,025,000	\$ 60,937,500	160.0
			2025	—	\$ 38,087,500		
2700	Treatment Design	\$ 820,891	2026	—	\$ 150,000	\$ (3,000,000)	(95.2)
			2025	—	\$ 3,150,000		
2800	Treatment Construction	\$ 45,276,458	2026	—	\$ 474,735,100	\$ 10,428,700	2.2
			2025	—	\$ 464,306,400		
3700	Solids Processing Design	\$ 2,440,367	2026	—	\$ —	\$ —	—
			2025	—	\$ —		
3800	Solids Processing Construction	\$ 12,605,365	2026	—	\$ 82,120,000	\$ 66,210,000	416.2
			2025	—	\$ 15,910,000		
4343	Flood Mitigation Projects Construction	\$ 1,840,902	2026	—	\$ —	\$ —	—
			2025	—	\$ —		
4700	Flood and Pollution Control Design	\$ 223,719	2026	—	\$ 2,000,000	\$ (5,000,000)	(71.4)
			2025	—	\$ 7,000,000		
4800	Flood and Pollution Control Construction	\$ 15,180,657	2026	—	\$ 36,605,000	\$ 21,070,000	135.6
			2025	—	\$ 15,535,000		
5800	Solids Utilization Construction	\$ 6,816,919	2026	—	\$ 500,000	\$ —	—
			2025	—	\$ 500,000		
7210	Treasury Activities	\$ —	2026	—	\$ 5,000,000	\$ 5,000,000	100.0
			2025	—	\$ —		
7601	Capital Financing Program and Other Related Costs	\$ 783,371	2026	—	\$ 1,242,800	\$ (120,800)	(8.9)
			2025	—	\$ 1,363,600		
7740	Land and Easements	\$ 2,088	2026	—	\$ 250,000	\$ —	—
			2025	—	\$ 250,000		
Totals		\$ 110,734,319	2026	—	\$ 701,627,900	\$ 155,525,400	28.5 %
			2025	—	\$ 546,102,500		

Projects budgeted in the Capital Improvements Bond Fund are prioritized based on operational needs, design time frames, and available funding. Year-over-year variances in program area budgets are the result of project timing within the five-year capital planning cycle. The Capital Improvements Bond Fund is budgeted on an obligation basis, meaning the projects are budgeted at their full value in the year they are awarded, whether the project expenditures occur in the same budget year or not.

401 50000	Fund: Capital Improvements Bond Department: Engineering	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation*	Adjusted Appropriation 12/31/25**	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612090	Reprographic Services	\$ —	\$ 5,000	\$ 5,000	\$ —	\$ 5,000	\$ 5,000	\$ 5,000
612250	Court Reporting Services	—	10,000	10,000	—	10,000	10,000	10,000
612400	Intergovernmental Agreements	—	100,000	100,000	—	100,000	100,000	100,000
612430	Payments for Professional Services	350,081	100,000	855,100	417,200	250,000	250,000	250,000
612450	Professional Engineering Services for Construction Projects	3,670,253	18,150,000	25,997,700	1,340,900	8,675,000	8,675,000	9,125,000
612470	Personal Services for Post- Award Engineering for Construction Projects	51,586	—	2,246,600	7,500	—	—	—
612780	Safety Repairs and Services	—	100,000	100,000	—	100,000	100,000	100,000
200	TOTAL CONTRACTUAL SERVICES	4,071,920	18,465,000	29,314,400	1,765,600	9,140,000	9,140,000	9,590,000
645600	Collection Facilities Structures	6,729,181	500,000	5,292,400	3,274,400	6,800,000	6,800,000	6,800,000
645620	Waterway Facilities Structures	8,973,486	15,230,000	36,530,400	9,229,200	2,000,000	2,000,000	2,000,000
645630	Army Corps of Engineers Services	2,857,434	—	4,225,100	1,789,000	1,575,000	1,575,000	1,575,000
645650	Process Facilities Structures	17,346,825	432,181,400	452,508,300	23,120,600	408,317,600	408,317,600	408,317,600
645680	Buildings	—	500,000	500,000	—	500,000	500,000	500,000
645700	Preservation of Collection Facility Structures	20,606,084	34,337,500	176,090,300	76,279,600	92,925,000	92,925,000	98,425,000
645720	Preservation of Waterway Facility Structures	2,694,965	—	25,027,000	5,238,100	26,250,000	26,250,000	26,250,000
645750	Preservation of Process Facility Structures	31,269,685	23,075,000	155,595,800	31,753,000	93,423,900	93,423,900	94,573,900
645780	Preservation of Buildings	11,009,516	19,900,000	54,849,400	12,968,000	46,803,600	46,803,600	46,803,600
500	TOTAL CAPITAL PROJECTS	101,487,176	525,723,900	910,618,700	163,651,900	678,595,100	678,595,100	685,245,100
656010	Land	—	300,000	300,000	—	300,000	300,000	300,000
600	TOTAL LAND	—	300,000	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	3,628,600	—	—	—
727112	Interest - Capital Lease	930,887	—	2,729,600	761,200	—	—	—
767300	Bond Issuance Costs	783,371	1,363,600	1,419,500	—	1,242,800	1,242,800	1,242,800
787720	Reimbursement for Labor Costs Incurred on Capital Projects	—	—	—	—	—	—	5,000,000
700	TOTAL FIXED AND OTHER CHARGES	5,175,223	1,613,600	23,525,100	4,389,800	1,492,800	1,492,800	6,492,800
TOTAL CAPITAL IMPROVEMENTS BOND FUND		\$110,734,319	\$ 546,102,500	\$ 963,758,200	\$ 169,807,300	\$689,527,900	\$ 689,527,900	\$ 701,627,900

* 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.

3. The Capital Improvements Bond Fund appropriation is controlled on the Summary Object level.

SECTION VI

STORMWATER MANAGEMENT FUND

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

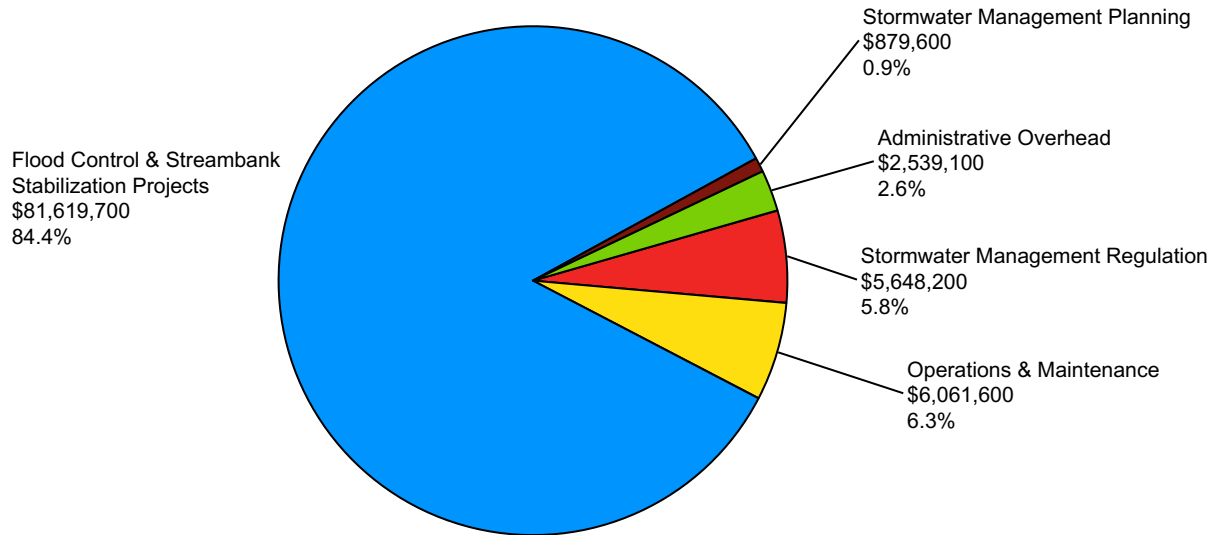
The District has established six watershed planning councils. The purpose of the watershed planning councils is to advise the District on the development and implementation of the countywide stormwater management plan, representing concerns of local governments. Municipal leagues are responsible for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

Stormwater Management Fund:

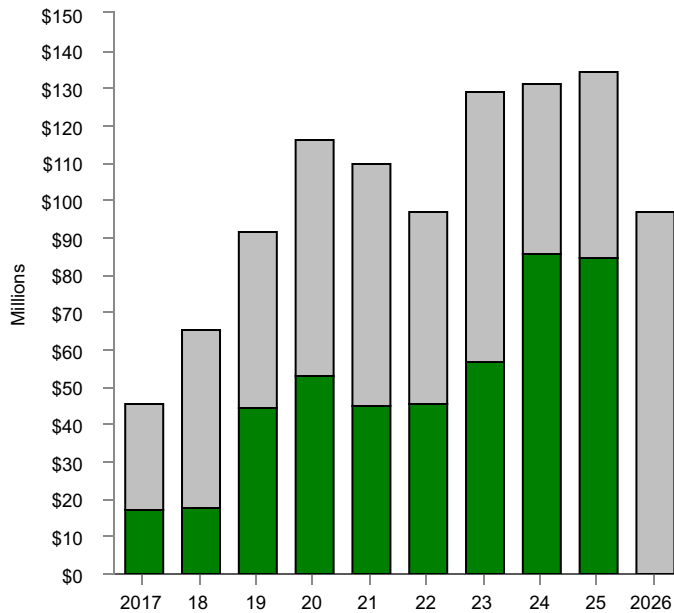
Appropriations, Expenditures, and Budgeted FTE Positions, 2017 - 2026	431
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STORMWATER MANAGEMENT FUND PROGRAMS

2026	\$96,748,200
2025	\$134,723,100
Decrease	(\$37,974,900)



APPROPRIATIONS & EXPENDITURES



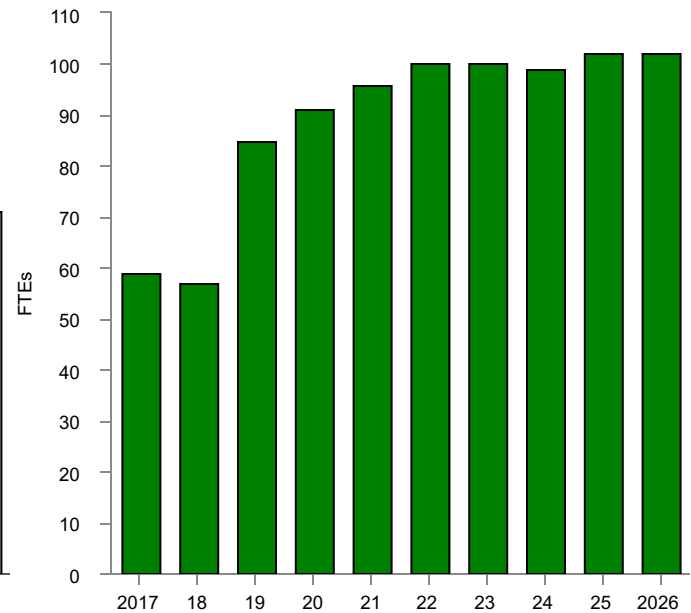
2025 Expenditures are estimated

EXPENDITURES (Green)

APPROPRIATIONS (Grey)

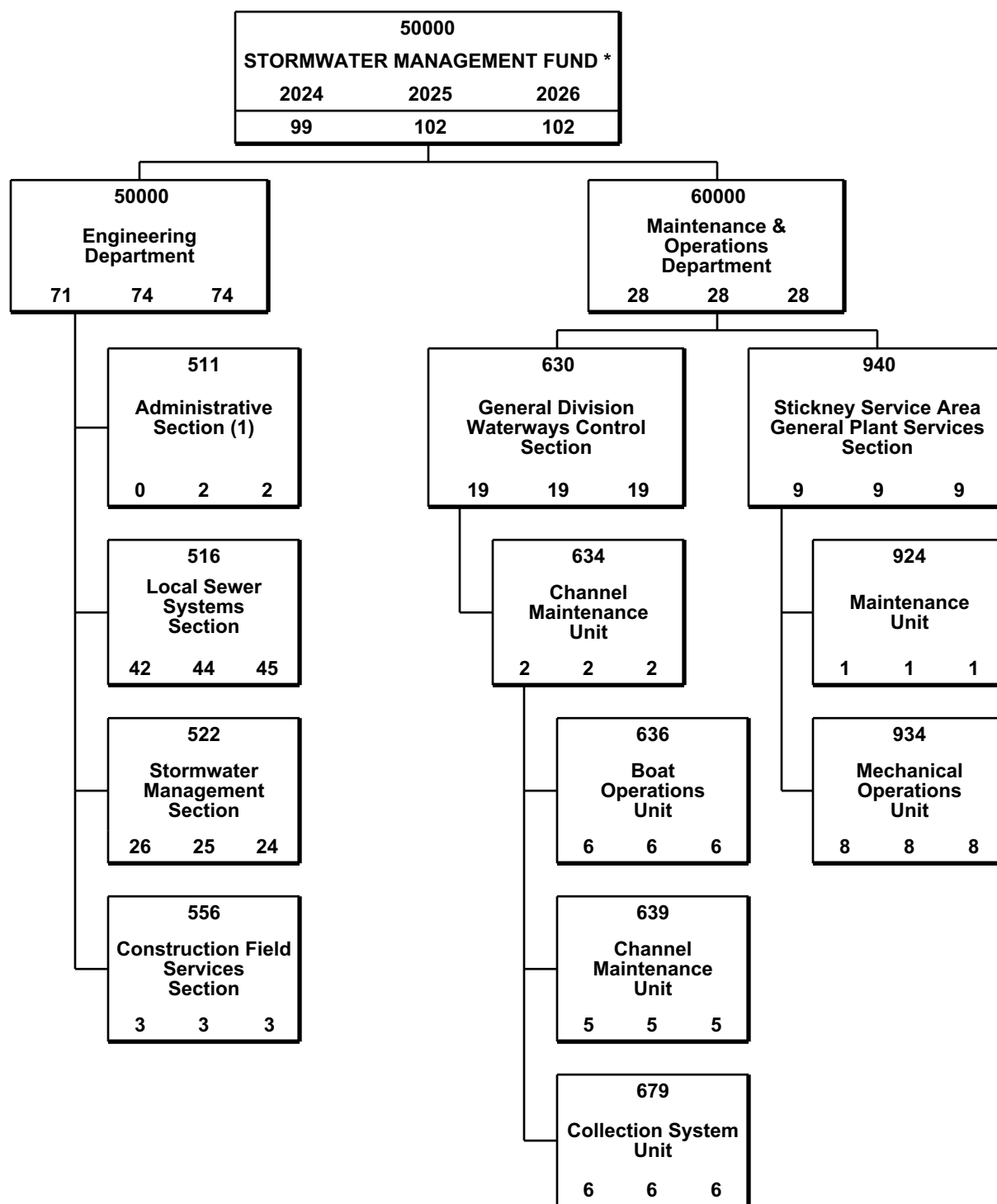
Year-over-year fluctuations in appropriations are the result of project timing.

BUDGETED FTE POSITIONS



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

STORMWATER MANAGEMENT FUND



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

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

STORMWATER MANAGEMENT FUND

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

Fund Summary

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

Summary of 2025 Major Accomplishments

- Advanced construction of channel improvements along Addison Creek in the communities of Northlake, Melrose Park, Stone Park, Bellwood, Westchester, and Broadview;
- Achieved final completion of the Diversion Channel on Midlothian Creek (Phase I) and substantial completion of the Flood Control Project on Midlothian Creek (Phase II) in Robbins to reduce flood impacts affecting 140 acres and 92 structures;
- Completed 16 Green Infrastructure partnership projects, including five Space to Grow green schoolyard projects at Chicago Public Schools, which can capture millions of gallons of stormwater runoff that could otherwise overwhelm local sewers during heavy storm events;
- Amended the WMO to clarify and streamline requirements and to extend the pilot study on offsite stormwater detention and volume control;
- Collaborated with the Army Corps of Engineers to update hydrologic and hydraulic modeling using the latest rainfall data in a portion of the Little Calumet River Watershed. The results of this effort will provide insights into the approach for updating hydrologic and hydraulic modeling in other watersheds across the District's service area;
- Updated the District's stormwater partnership program application process to make it more accessible for all municipalities in Cook County. Each of the District's stormwater partnership programs is offered on an annual basis. The inclusion of a pre-application step provides applicants feedback and guidance early in the application process, with webinars and other online resources providing additional support. Additionally, communication was enhanced through monthly email reminders, presentations at the Watershed Planning Council meetings, and an improved application tracking system;
- In partnership with the Forest Preserves of Cook County, began the feasibility study for a major new reservoir system in southeast Cook County. The proposed multi-benefit project aims to reduce community flood risks by providing up to 530 million gallons of stormwater storage and create new ecological habitats and passive recreational opportunities;
- Entered into an intergovernmental agreement with the Chicago Department of Water Management to help construct two projects on the West Side of the city to add storage capacity in the combined sewer system, reducing the chances of future basement back-ups.

2026 Appropriation and Position Summary

The 2026 appropriation for the Stormwater Management Fund is \$96,748,200, a decrease of \$37,974,900, or 28.2 percent, from 2025. The staffing level remains unchanged at 102 positions. A crosshatch #1 was added to one Administrative Clerk position.

2026 Budget Highlights

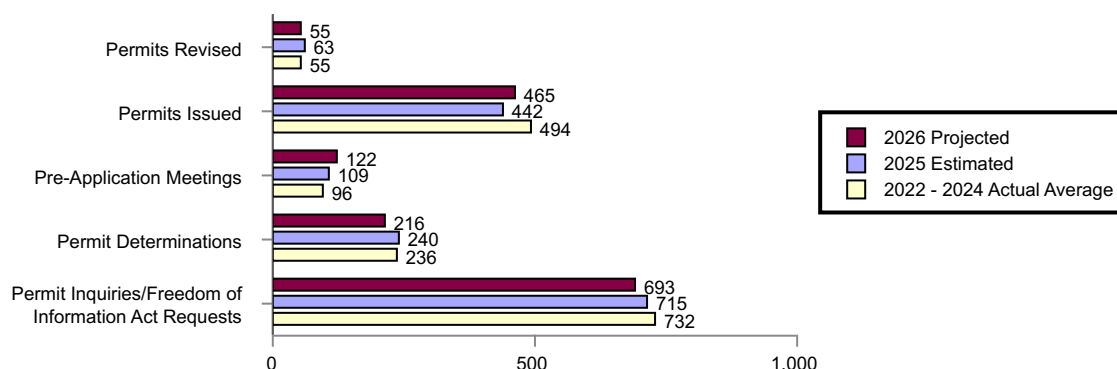
The following budget highlights support the District's Strategic Plan Goal of Stormwater Management. The initiatives below illustrate how the District continues to mitigate flooding across Cook County through a proactive and equitable stormwater management program.

Develop comprehensive framework to guide proactive implementation of stormwater solutions

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

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

Permit Activity



Identify and pursue opportunities for partnering on multi-benefit projects

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

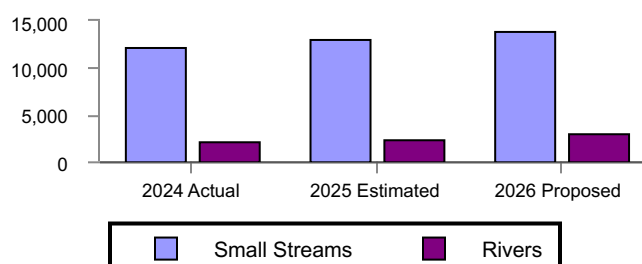
Identify and pilot stormwater management best practices

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

SMALL STREAMS MAINTENANCE PROGRAM

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

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



CAPITAL IMPROVEMENT PROGRAM

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

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

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

The Stormwater Management Capital Improvement Program utilizes a variety of financing methods including bonds, state revolving fund loans, and grants, while the majority of projects are funded by property tax supported pay-as-you-go financing. The District actively pursues Federal and State grants to fund regional and local flood control projects. In 2025, the District received a total of \$6.1 million in Stormwater Fund grants and reimbursements, including \$1.0 million through the Illinois Environmental Protection Agency Section 319(h) grant program for the Flood Control Project on Midlothian Creek in Robbins, and \$0.5 million as reimbursement from the Army Corps of Engineers for the District's work on the design and construction of the Lyons Levee. Partnering with Cook County, a total of up to \$18.0 million in American Rescue Plan Act funding to address localized flooding will be received over four years, including \$4.5 million received in 2025 and \$9.7 million projected for 2026. Additional grants are also being pursued for the Suburban Green Schoolyard pilots and other flood mitigation projects.

The Stormwater Management program includes long-term capital projects in the form of local cost-sharing programs for green infrastructure and traditional stormwater projects, along with flood-prone property acquisitions. In addition, the District is in the planning stages for numerous stormwater projects beyond those shown on the project list and will continue to prioritize capital improvements that address flooding throughout Cook County in the years to come.

Maps of flood control projects, existing flood control reservoirs, intergovernmental agreement projects, and green infrastructure projects can be found on pages [473](#) - [476](#).

FLOOD-PRONE PROPERTY ACQUISITION PROGRAM

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

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

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

Stormwater Management Fund Program

Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	\$ 12,009	\$ 2,500	453	Jan 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	1,544	560	Feb 2026
School District 103 Green Infrastructure Project in Lyons	25-IGA-12	386	386	110	Mar 2026
Acquisition of Flood-Prone Property in Markham	25-IGA-22	450	450	100	Mar 2026
Green Alley Paving in Cicero	25-IGA-07	486	486	100	Apr 2026
Green Alley Project 3 in Forest Park	25-IGA-09	337	337	100	Apr 2026
Village Hall Green Parking Lot Improvements in Glenview	25-IGA-10	499	499	130	Apr 2026
North Village Hall Green Parking Lot in La Grange Park	25-IGA-11	80	80	100	Apr 2026
Green Alley Program 2 in Markham	25-IGA-13	392	392	100	Apr 2026
Green Infrastructure Alley Improvements 3 in Maywood	25-IGA-14	440	440	100	Apr 2026
Green Alleys Project in Oak Park	25-IGA-15	450	450	100	Apr 2026
Village Hall Permeable Parking Lot in River Forest	25-IGA-16	160	160	100	Apr 2026
Village Hall Green Parking Lot in River Grove	25-IGA-17	568	568	100	Apr 2026
Green Alley Reconstruction Project 3 in Westchester	25-IGA-18	393	393	100	Apr 2026
Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor	25-IGA-23	1,000	1,000	32	May 2026
Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	20-IGA-23	1,800	900	302	Aug 2026
Total 2026 Awards		\$ 23,450	\$ 10,585		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
* Lyons and McCook Levee Improvements Project	13-199-3F	\$ 2,852	\$ 2,400	3,089	Sep 2018
Groveland Avenue Levee Improvements in Riverside, SSA	18-IGA-20	4,907	1,454	3,237	Dec 2018
Acquisition of Flood-Prone Properties in Lyons, SSA	21-IGA-24	5,500	1,700	1,904	Oct 2022
* Addison Creek Channel Improvements, SSA	11-187-3F	72,799	4,339	1,054	Jul 2023
Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	24-IGA-02	12,946	5,300	825	Jun 2024
Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	23-IGA-43	2,500	1,972	663	Jan 2025
IDOT 55th Street Relief Sewer - West Phase II in Countryside	24-IGA-21	1,622	250	270	Apr 2025
Thorn Ditch Flood Mitigation Project in South Holland	24-IGA-05	5,860	4,000	512	Jul 2025
Suburban Green Schoolyard Pilot Project 1 in Burnham	24-279-5F	2,125	1,925	180	Aug 2025
Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	23-IGA-11	6,500	3,750	394	Sep 2025
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	6,000	5,500	261	Sep 2025

Projects Under Construction (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
157th Street and Spring Creek Flood Mitigation in Orland Township	24-IGA-24	\$ 150	\$ 105	200	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	3,700	152	Oct 2025
Citation Lake Stormwater Improvements in Northfield Township	23-IGA-44	3,000	2,650	390	Dec 2025
34th Street Rehabilitation Project in Berwyn	25-IGA-05	384	192	225	Dec 2025
Total Projects Under Construction		\$ 130,945	\$ 39,237		

Projects Under Development

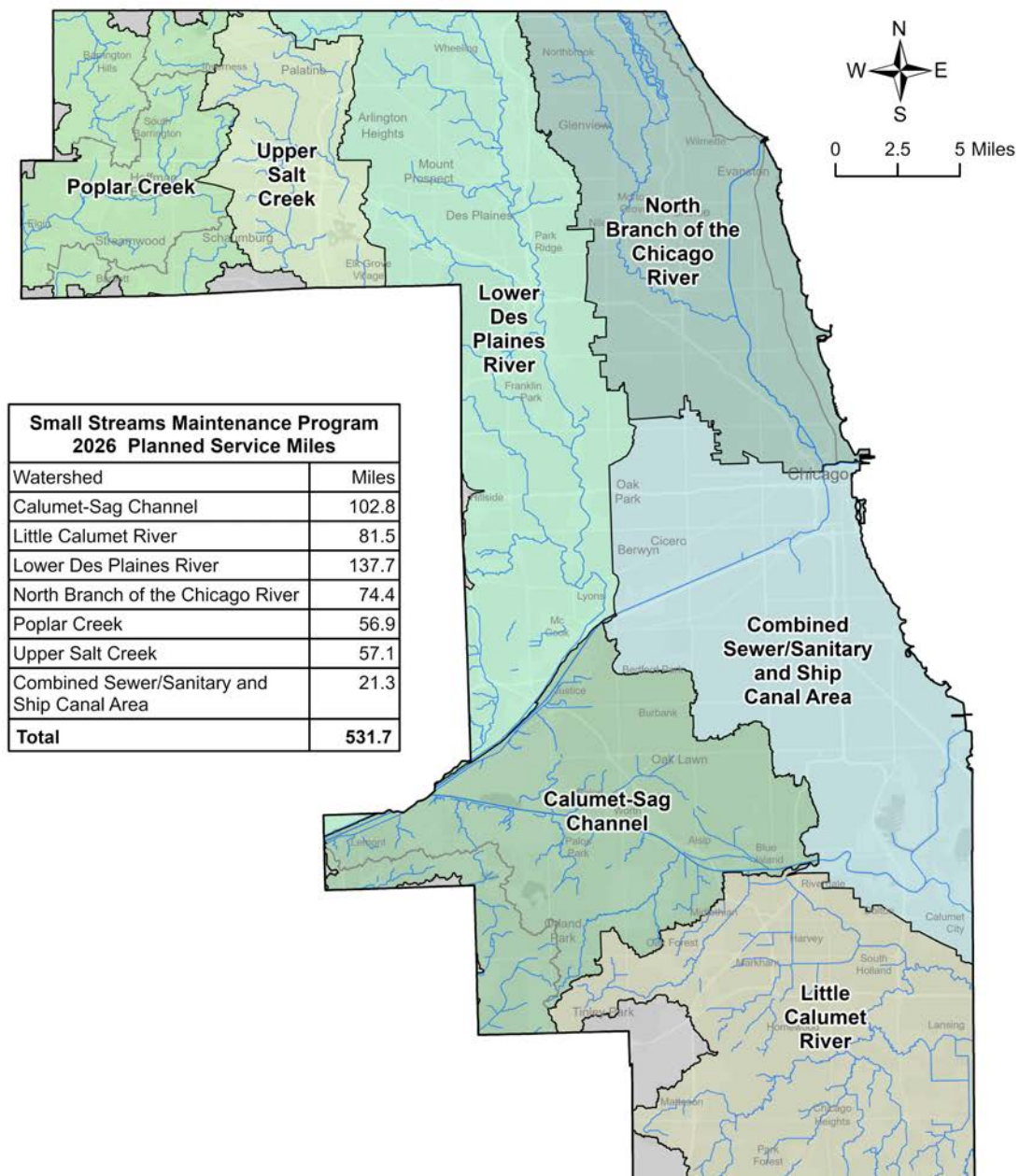
Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	\$ 5,500	\$ —	356	Jan 2027
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and 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 Project on Prairie Creek, NSA	12-056-5F	33,941	—	715	Mar 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		\$ 146,848			
Cumulative Projects Under Construction, 2026 Awards, and Future Awards		\$ 301,243			

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

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

Note: All cost figures are in thousands of dollars.

STORMWATER MANAGEMENT WATERSHEDS



CAPITAL PROJECTS LISTED BY WATERSHED - STORMWATER MANAGEMENT FUND

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

CALUMET-SAG CHANNEL

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Construction			
19-IGA-22	Streambank Stabilization Project along Tinley Creek	03/26	\$ 3,800,000
23-IGA-11	Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	10/26	6,500,000
24-IGA-24	157th Street and Spring Creek Flood Mitigation in Orland Township	03/26	150,000
Total			\$ 10,450,000
Projects Under Development			
14-256-5F	Flood Control Project in the Worth Woods Subdivision in Worth		\$ 2,500,000
21-166-5F	71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park		40,120,000
21-IGA-18	Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood		5,500,000
21-IGA-28	Flood Control Project for the Washington Street Area in Blue Island		5,700,000
23-IGA-12	Roberts Road Drainage Improvements in Palos Hills, Illinois		3,500,000
25-IGA-21	Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago		1,880,000
Total			\$ 59,200,000
Calumet-Sag Channel Grand Total			\$ 69,650,000

LITTLE CALUMET RIVER

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
18-249-AF	Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey		\$ 12,009,022
25-IGA-13	Green Alley Program 2 in Markham		391,500
25-IGA-22	Acquisition of Flood-Prone Property in Markham		450,000
25-IGA-23	Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor		1,000,000
Total			\$ 13,850,522
Projects Under Construction			
24-IGA-05	Thorn Ditch Flood Mitigation Project in South Holland	12/26	\$ 5,860,000
Total			\$ 5,860,000
Projects Under Development			
25-283-5F	Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed		\$ 15,000,000
25-800-5F	Riparian Area Improvements at Multiple Locations in Cook County		4,000,000
Total			\$ 19,000,000
Little Calumet River Grand Total			\$ 38,710,522

LOWER DES PLAINES RIVER

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
20-IGA-23	Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois		\$ 1,800,000
25-IGA-03	Central Area Sewer Separation Project in La Grange Park		4,000,000
25-IGA-09	Green Alley Project 3 in Forest Park		336,700
25-IGA-11	North Village Hall Green Parking Lot in La Grange Park		79,800
25-IGA-12	School District 103 Green Infrastructure Project in Lyons		386,100
25-IGA-14	Green Infrastructure Alley Improvements 3 in Maywood		440,000
25-IGA-16	Village Hall Permeable Parking Lot in River Forest		160,000
25-IGA-17	Village Hall Green Parking Lot in River Grove		568,400
25-IGA-18	Green Alley Reconstruction Project 3 in Westchester		392,700
Total			\$ 8,163,700
Projects Under Construction			
11-187-3F	* Addison Creek Channel Improvements, SSA	06/26	\$ 72,799,493
13-199-3F	* Lyons and McCook Levee Improvements Project	02/27	2,852,466
18-IGA-20	Groveland Avenue Levee Improvements in Riverside, SSA	10/27	4,907,014
21-IGA-24	Acquisition of Flood-Prone Properties in Lyons, SSA	12/27	5,500,000
23-IGA-43	Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	11/26	2,500,000
23-IGA-44	Citation Lake Stormwater Improvements in Northfield Township	12/26	3,000,000
24-IGA-21	IDOT 55th Street Relief Sewer - West Phase II in Countryside	01/26	1,621,500
Total			\$ 93,180,473
Projects Under Development			
12-056-5F	Flood Control Project on Prairie Creek, NSA		\$ 33,941,442
14-065-5F	Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA		29,000,000
24-IGA-23	I-290 Frontage Road Sewer and Outfall in Maywood		5,707,000
Total			\$ 68,648,442
Lower Des Plaines River Grand Total			\$ 169,992,615

NORTH BRANCH OF THE CHICAGO RIVER

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

COMBINED SEWER/SANITARY AND SHIP CANAL AREA

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects for 2026 Award			
25-IGA-07	Green Alley Paving in Cicero		\$ 486,000
25-IGA-15	Green Alleys Project in Oak Park		450,000
Total			\$ 936,000

		Estimated Substantial Completion Date	Estimated Construction Cost
Projects Under Construction			
24-279-5F	Suburban Green Schoolyard Pilot Project 1 in Burnham	02/26	\$ 2,124,799
24-IGA-02	Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	09/26	12,946,333
24-IGA-19	LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	06/26	6,000,000
25-IGA-05	34th Street Rehabilitation Project in Berwyn	07/26	383,500
		Total	<u>\$ 21,454,632</u>
Combined Sewer/Sanitary and Ship Canal Area Grand Total			<u>\$ 22,390,632</u>
Capital Projects Grand Total - All Watersheds			<u><u>\$ 301,242,769</u></u>

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

Addison Creek Channel Improvements, SSA

Project Number 11-187-3F

Watershed Lower Des Plaines River

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

Engineering Consultant Hey & Associates, Inc.

Engineering Contractor Judlau Contracting, Inc.

Estimated Construction Cost \$78,399,493

Contract Award Date July 2023

Substantial Completion Date June 2026

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

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

Project Status Construction



This project is partially funded under the Capital Improvements Bond Fund. See Section V Capital Budget for additional information (Capital Improvements Bond Fund = \$5,600,000; Stormwater Management Fund = \$72,799,493).

Lyons and McCook Levee Improvements Project

Project Number 13-199-3F

Watershed Lower Des Plaines River

Location Lyons, IL

Engineering Consultant MC Consulting, Inc.

Engineering Contractor To be determined

Estimated Construction Cost \$4,210,801

Contract Award Date September 2018

Substantial Completion Date February 2027

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

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

Project Status Design



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

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

Project Number	18-249-AF
Watershed	Little Calumet River
Location	Harvey, IL
Engineering Consultant	HR Green, Inc.
Engineering Contractor	To be determined
Estimated Construction Cost	\$12,009,022
Contract Award Date	January 2026
Substantial Completion Date	April 2027



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

Groveland Avenue Levee Improvements in Riverside, SSA

Project Number 18-IGA-20

Watershed Lower Des Plaines River

Location Riverside, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$4,907,014

Contract Award Date December 2018

Substantial Completion Date October 2027

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

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

Project Status Cost Sharing Agreement



Streambank Stabilization Project along Tinley Creek

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

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

Project Number	20-IGA-23	
Watershed	Lower Des Plaines River	
Location	Prospect Heights, IL	
Engineering Consultant	Gewalt Hamilton Associates, Inc.	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$1,800,000	
Contract Award Date	August 2026	
Substantial Completion Date	June 2027	
Project Description	This project, in collaboration with the Cook County Department of Transportation and the City of Prospect Heights, raises Willow Road and improves the level of protection for local roads through the installation of new culverts and stormwater storage areas. The project is being bifurcated into two separate projects to have the local Road Owen Court and the compensatory storage portion built first. The project raising Willow Road will occur next to allow time for proper road consolidation settlement to occur.	
Project Justification	This project reduces flooding to ensure access to 60 homes for residents and emergency response vehicles.	
Project Status	Negotiation / Evaluation	

Acquisition of Flood-Prone Properties in Lyons, SSA

Project Number 21-IGA-24

Watershed Lower Des Plaines River

Location Lyons, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$5,500,000

Contract Award Date October 2022

Substantial Completion Date December 2027

Project Description This project is a cost sharing agreement with the Village of Lyons for the acquisition and demolition of up to 25 homes in the floodway and floodplain along Salt Creek. The Village will be responsible for demolition and maintaining the property as open space.

Project Justification This project prevents disaster recovery claims from flood insurance. The project will prevent property damage/loss and personal financial burden, as well as enhance floodplain storage.

Project Status Cost Sharing Agreement



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

Project Number 23-IGA-11

Watershed Calumet-Sag Channel

Location Oak Lawn, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$6,500,000

Contract Award Date September 2025

Substantial Completion Date October 2026

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

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

Project Status IGA Executed



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

Project Number 23-IGA-43

Watershed Lower Des Plaines River

Location Lyons Township, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$2,500,000

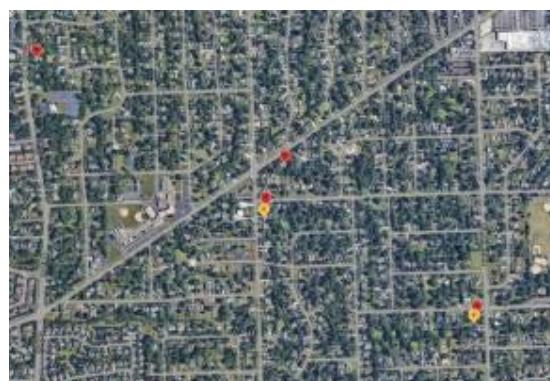
Contract Award Date January 2025

Substantial Completion Date November 2026

Project Description This project is a cost sharing agreement with Lyons Township which will include the acquisition of up to six flood-prone structures subject to repetitive flooding and construction of stormwater storage on the properties. American Rescue Plan Act funding provided to the District by Cook County will be used to cover all costs associated with this project.

Project Justification This project will identify properties for acquisition and construction of stormwater storage.

Project Status Cost Sharing Agreement



Citation Lake Stormwater Improvements in Northfield Township

Project Number 23-IGA-44

Watershed Lower Des Plaines River

Location Northfield Township, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$3,000,000

Contract Award Date December 2025

Substantial Completion Date December 2026

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

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

Project Status IGA Executed



Suburban Green Schoolyard Pilot Project 1 in Burnham

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

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

Project Number	24-IGA-02
Watershed	Combined Sewer/Sanitary and Ship Canal Area
Location	Chicago, IL
Engineering Consultant	Not applicable
Engineering Contractor	Not applicable
Estimated Construction Cost	\$12,946,333
Contract Award Date	June 2024
Substantial Completion Date	September 2026



Project Description	This project, in partnership with the Chicago Department of Water Management and Chicago Public Schools, will design and construct playgrounds at various Chicago Public Schools using green infrastructure. Chicago Public Schools will be responsible for operations and maintenance.
Project Justification	This project will reduce the current load to the sewer system, alleviate flooding within the project area, and educate students and neighbors about green infrastructure techniques and purpose.
Project Status	Cost Sharing Agreement

Thorn Ditch Flood Mitigation Project in South Holland

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

LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago

Project Number 24-IGA-19

Watershed Combined Sewer/Sanitary and Ship Canal Area

Location Chicago, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$6,000,000

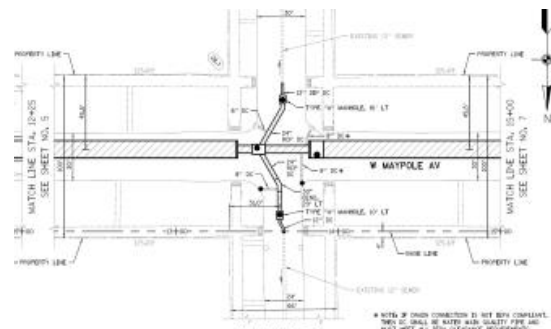
Contract Award Date September 2025

Substantial Completion Date June 2026

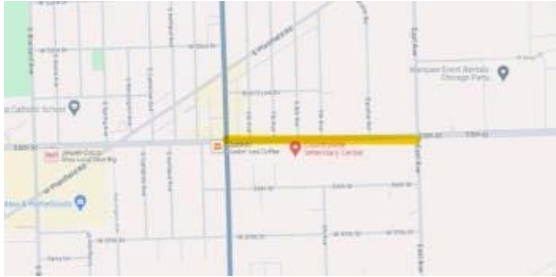
Project Description This project will provide excess capacity to the combined sewer system through the use of large box culverts installed underground on half-block sections where other utilities are largely absent.

Project Justification The culverts will provide flood relief during short, intense rain events.

Project Status IGA Executed



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

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

157th Street and Spring Creek Flood Mitigation in Orland Township

Project Number 24-IGA-24

Watershed Calumet-Sag Channel

Location Orland Township, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$150,000

Contract Award Date September 2025

Substantial Completion Date March 2026

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

Project Justification This project will address flooding along Spring Creek.

Project Status IGA Executed



Central Area Sewer Separation Project in La Grange Park

Project Number 25-IGA-03

Watershed Lower Des Plaines River

Location La Grange Park, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$4,000,000

Contract Award Date February 2026

Substantial Completion Date August 2027

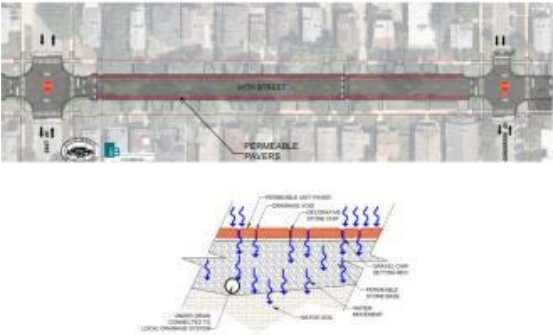
Project Description The project consists of new storm sewers to convey surface runoff to an underground detention vault, construction of a pump station and force main to outlet to Salt Creek, and installation of green infrastructure to reduce peak stormwater flow to the drainage system.

Project Justification This project will alleviate localized flooding in the Village of La Grange Park (Village). The area is low-lying within the Village. The Village has a large overland tributary area in rainfall events that exceed the combined sewers' limited capacity. The flooding in this area is widespread and results in roadway closure, overland flooding, and basement backup as the combined sewer capacity is exceeded.

Project Status Negotiation / Evaluation



34th Street Rehabilitation Project in Berwyn

Project Number	25-IGA-05	
Watershed	Combined Sewer/Sanitary and Ship Canal Area	
Location	Berwyn, IL	
Engineering Consultant	Not applicable	
Engineering Contractor	Not applicable	
Estimated Construction Cost	\$383,500	
Contract Award Date	December 2025	
Substantial Completion Date	July 2026	
Project Description	This project will replace impervious roadways with permeable paver parking lanes. The City of Berwyn will be responsible for operations and maintenance.	
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.	
Project Status	IGA Executed	

Green Alley Paving in Cicero

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



Green Alley Project 3 in Forest Park

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

Village Hall Green Parking Lot Improvements in Glenview

Project Number 25-IGA-10

Watershed North Branch of the Chicago River

Location Glenview, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$499,000

Contract Award Date April 2026

Substantial Completion Date August 2026

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

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

Project Status Negotiation / Evaluation



North Village Hall Green Parking Lot in La Grange Park

Project Number 25-IGA-11

Watershed Lower Des Plaines River

Location La Grange Park, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$79,800

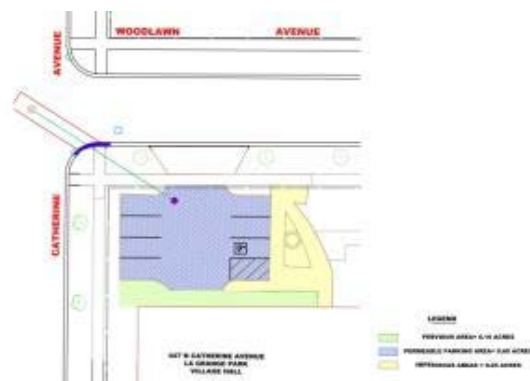
Contract Award Date April 2026

Substantial Completion Date July 2026

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

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

Project Status Negotiation / Evaluation



School District 103 Green Infrastructure Project in Lyons

Project Number 25-IGA-12

Watershed Lower Des Plaines River

Location Lyons, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$386,100

Contract Award Date March 2026

Substantial Completion Date July 2026

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

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

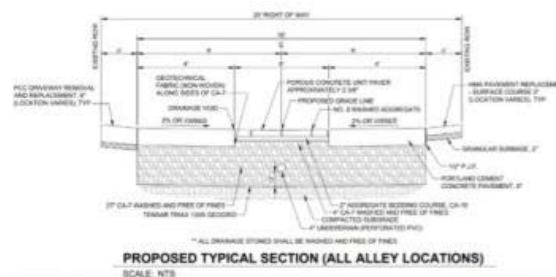
Project Status Negotiation / Evaluation



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

Green Alley Program 2 in Markham

Project Number	25-IGA-13
Watershed	Little Calumet River
Location	Markham, IL
Engineering Consultant	Not applicable
Engineering Contractor	Not applicable
Estimated Construction Cost	\$391,500
Contract Award Date	April 2026
Substantial Completion Date	July 2026
Project Description	This project will replace two impervious alleys with permeable pavers. The City of Markham will be responsible for operations and maintenance.
Project Justification	This project will reduce the current load to the sewer system and alleviate flooding within the project area.
Project Status	Negotiation / Evaluation



Green Infrastructure Alley Improvements 3 in Maywood

Project Number 25-IGA-14

Watershed Lower Des Plaines River

Location Maywood, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$440,000

Contract Award Date April 2026

Substantial Completion Date August 2026

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

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

Project Status Negotiation / Evaluation



Green Alleys Project in Oak Park

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

Village Hall Permeable Parking Lot in River Forest

Project Number 25-IGA-16

Watershed Lower Des Plaines River

Location River Forest, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$160,000

Contract Award Date April 2026

Substantial Completion Date July 2026

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

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

Project Status Negotiation / Evaluation



Village Hall Green Parking Lot in River Grove

Project Number 25-IGA-17

Watershed Lower Des Plaines River

Location River Grove, IL

Engineering Consultant Not applicable

Engineering Contractor Not applicable

Estimated Construction Cost \$568,400

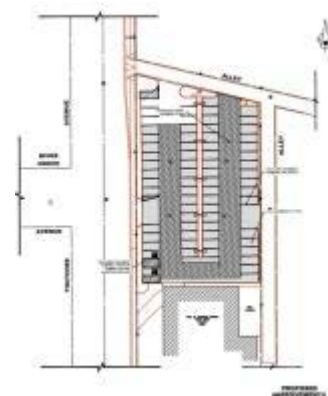
Contract Award Date April 2026

Substantial Completion Date July 2026

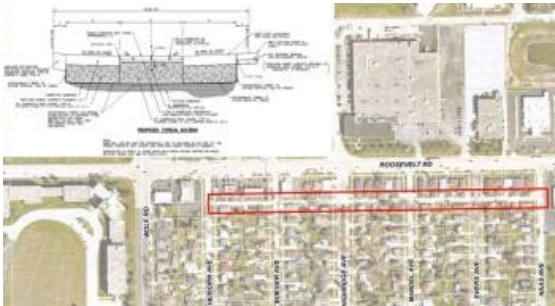
Project Description This project will replace the existing impervious Village Hall parking lot with permeable pavers. The Village of River Grove will be responsible for operations and maintenance.

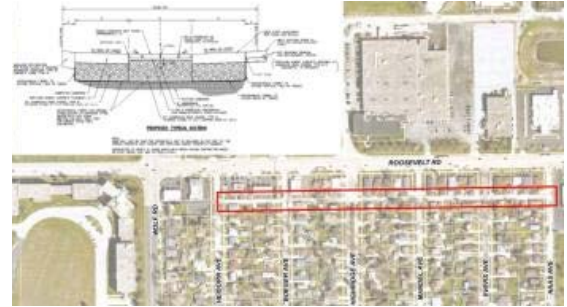
Project Justification This project will reduce the current load to the sewer system and alleviate flooding within the project area.

Project Status Negotiation / Evaluation



Green Alley Reconstruction Project 3 in Westchester

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



Acquisition of Flood-Prone Property in Markham

Project Number	25-IGA-22
Watershed	Little Calumet River
Location	Markham, IL
Engineering Consultant	Not applicable
Engineering Contractor	Not applicable
Estimated Construction Cost	\$450,000
Contract Award Date	March 2026
Substantial Completion Date	June 2026



Project Description	Four properties in Markham were affected by flooding, leaving them dilapidated and abandoned. This project will have significantly positive impacts on maintenance operations by reducing the workload associated with maintaining the grass and shrubs around abandoned homes, and allow for green infrastructure opportunities.
Project Justification	This project was selected through the partnership program to assist in the property acquisitions in Markham.
Project Status	Negotiation / Evaluation

Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor

Project Number 25-IGA-23

Watershed Little Calumet River

Location Flossmoor, IL

Engineering Consultant Not Applicable

Engineering Contractor Not Applicable

Estimated Construction Cost \$1,000,000

Contract Award Date May 2026

Substantial Completion Date June 2026

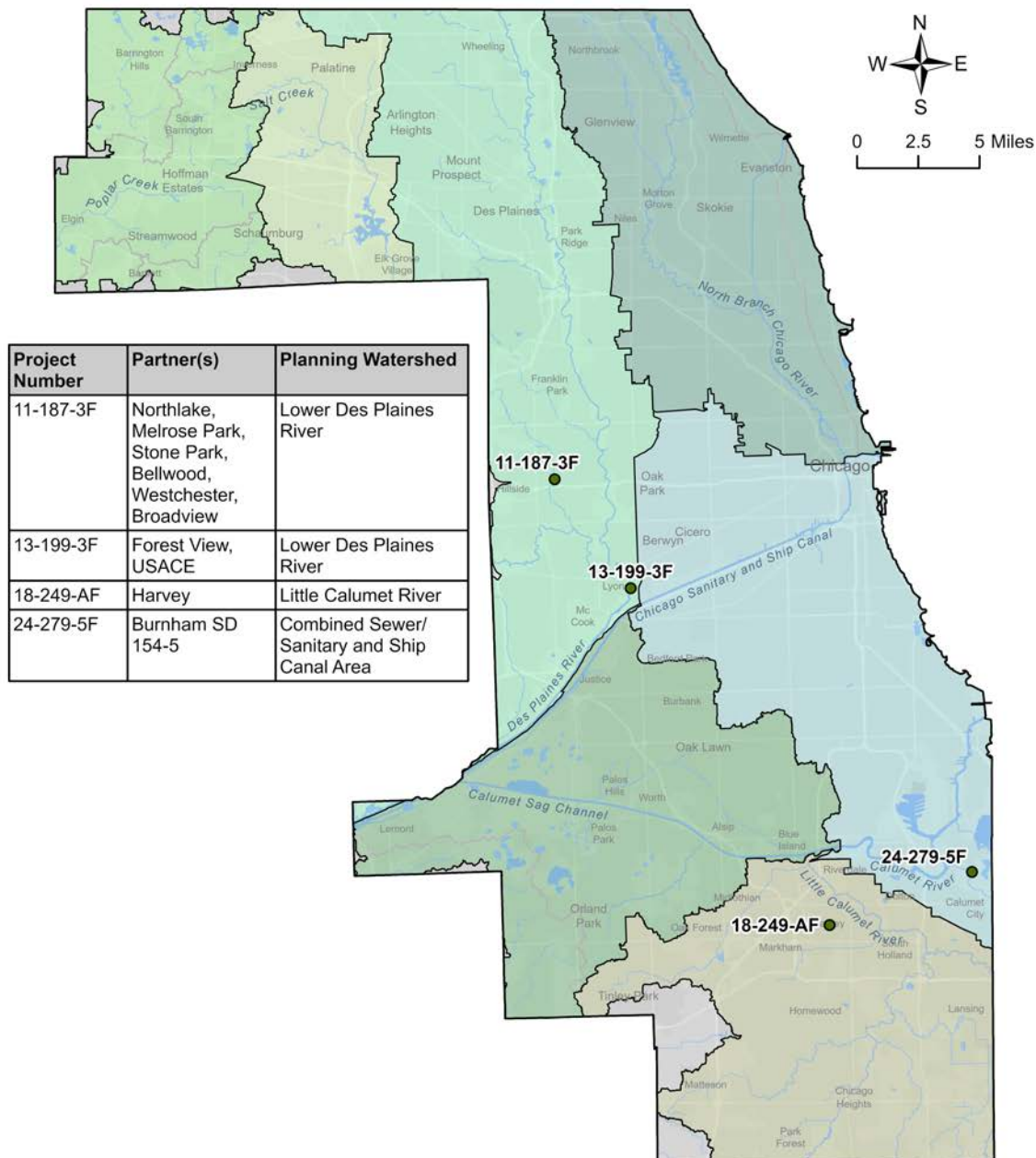
Project Description This project includes the construction of new storm sewers and inlets along Flossmoor Road and Sterling Avenue to connect to the existing storm sewer to convey flow to a detention basin adjacent to the Heather Hill Elementary School.

Project Justification This project will benefit nine structures that are subject to frequent flooding and will reduce flooding at the Flossmoor Road and Sterling Avenue intersection and the nearby viaduct.

Project Status Negotiation / Evaluation

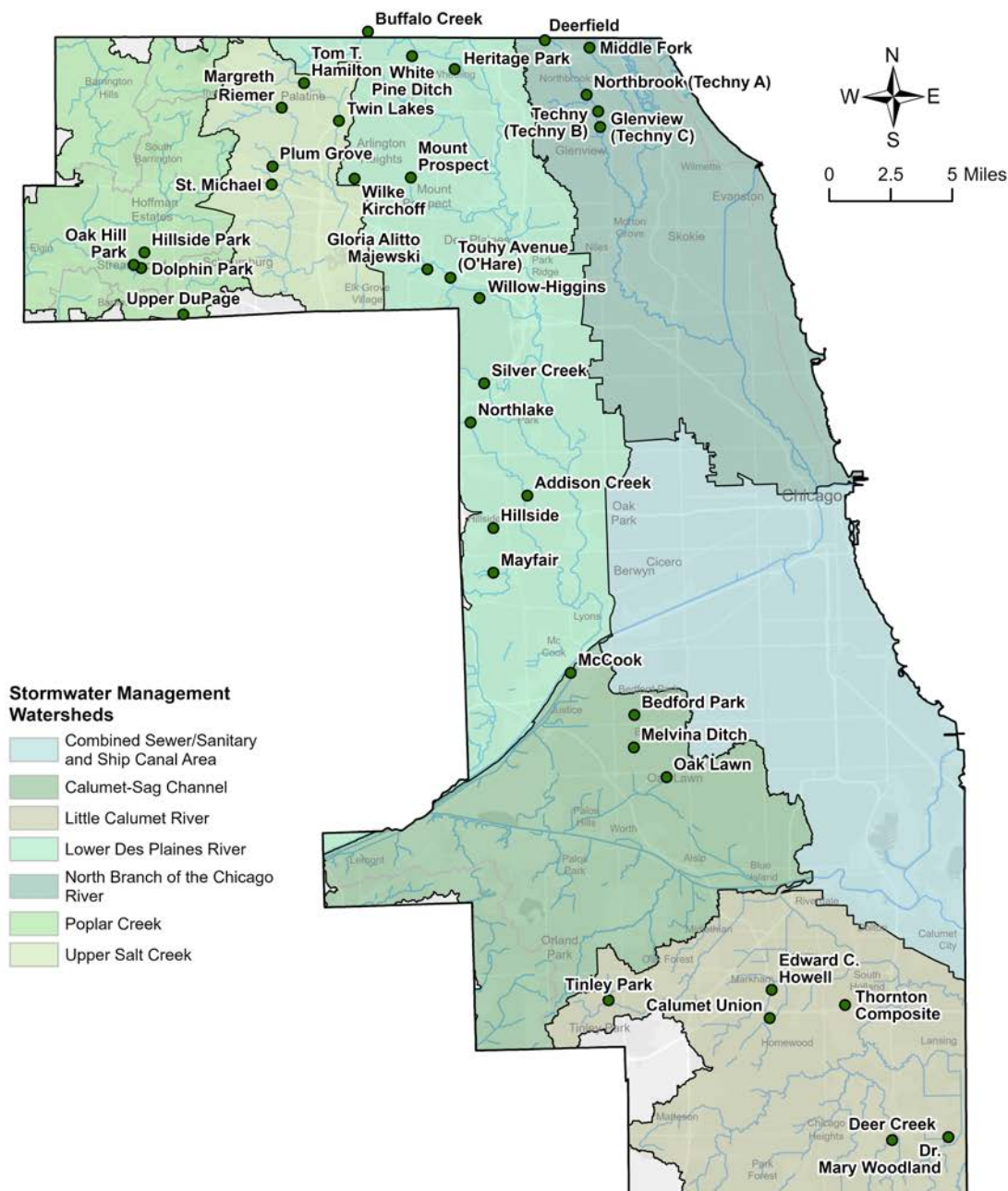


STORMWATER MANAGEMENT PROJECTS FLOOD CONTROL

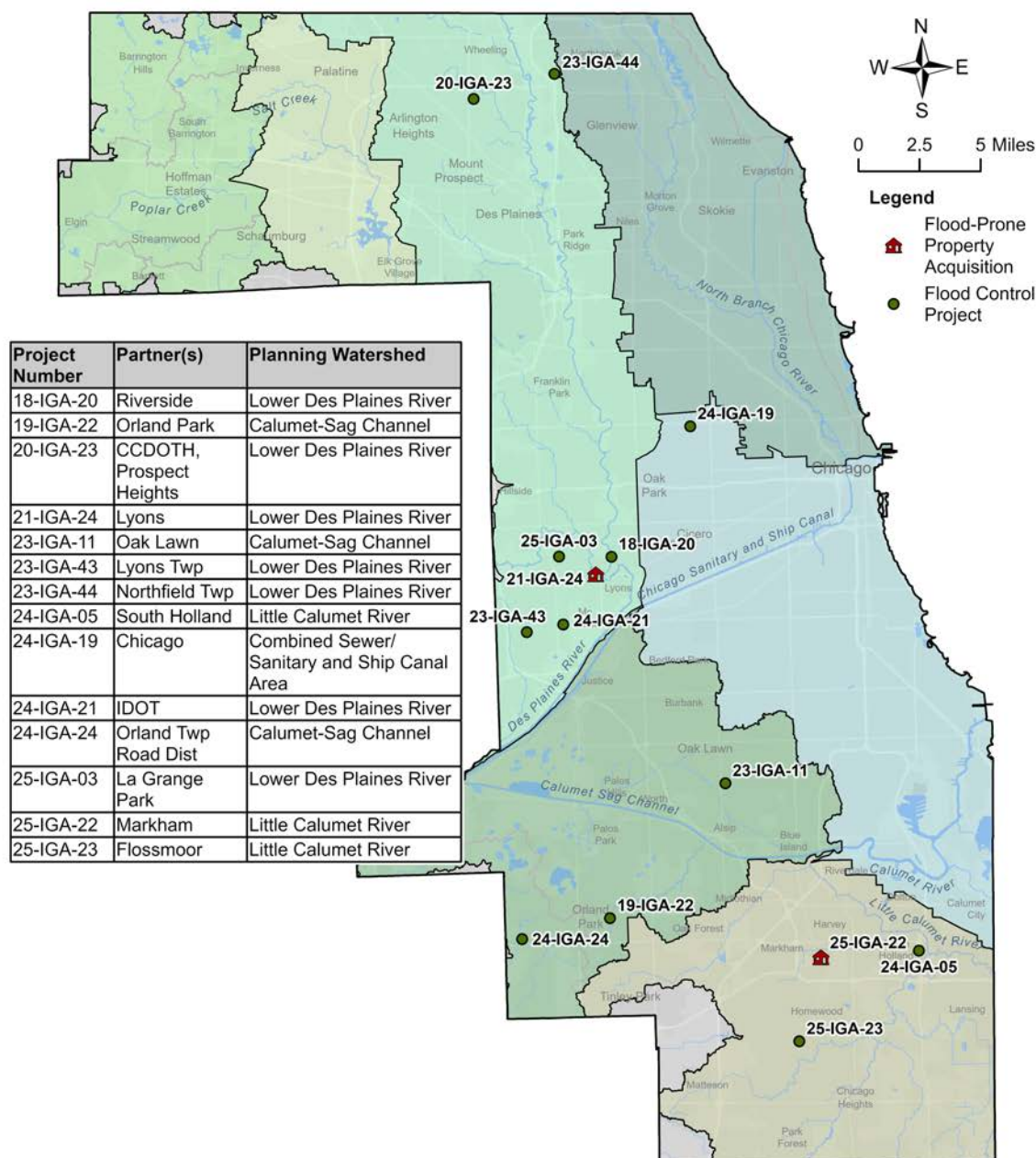


This map displays projects for award and under construction.

EXISTING MWRD SUPPORTED FLOOD CONTROL RESERVOIRS

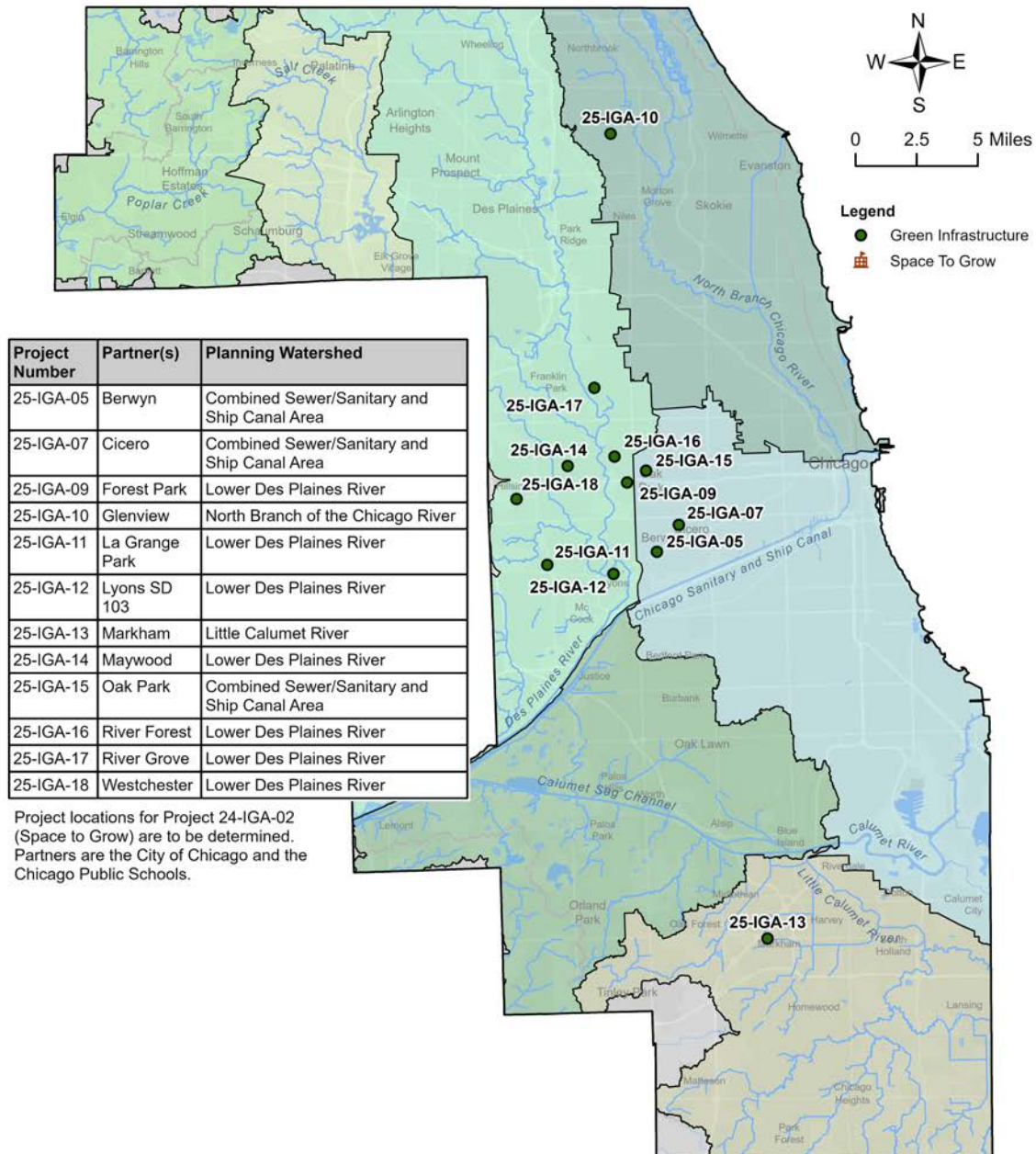


STORMWATER MANAGEMENT PROJECTS INTERGOVERNMENTAL AGREEMENTS



This map displays projects for award and under construction.

STORMWATER MANAGEMENT PROJECTS GREEN INFRASTRUCTURE



This map displays projects for award and under construction.

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

OBJECTIVES BY PRIORITY:		Cost	Percent
1.	Implementation of the Watershed Management Ordinance. Initiation of the program to improve flood control, manage runoff, improve water quality throughout Cook County, and clearly define uniform rules and regulations.	\$ 9,038,700	9.3 %
2.	Planning, design, and construction of stormwater management projects by the District or outside agencies under agreement.	\$ 81,647,900	84.4 %
3.	Operation and maintenance of natural and manmade drainageways for the purpose of stormwater management.	\$ 6,061,600	6.3 %
Totals		\$ 96,748,200	100.0 %

PROGRAMS BY PRIORITY:		2024	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4310	Stormwater Management Planning	\$ 512,422	2026 1	\$ 879,600	\$ (539,600)	(38.0)
			2025 1	\$ 1,419,200		
4320	Stormwater Management Regulation	\$ 4,639,476	2026 45	\$ 5,648,200	\$ 298,300	5.6
			2025 44	\$ 5,349,900		
4330	Operations and Maintenance	\$ 5,270,244	2026 26	\$ 6,061,600	\$ (441,000)	(6.8)
			2025 26	\$ 6,502,600		
4340	Flood Mitigation Projects	\$ 73,509,142	2026 24	\$ 81,445,100	\$ (37,781,000)	(31.7)
			2025 25	\$ 119,226,100		
4350	Administrative Overhead	\$ 1,722,660	2026 4	\$ 2,539,100	\$ 358,400	16.4
			2025 4	\$ 2,180,700		
7604	Social Security and Medicare Contributions	\$ 157,027	2026 —	\$ —	\$ —	—
			2025 —	\$ —		
7700	Grants, Loans, Permits and Government Operations	\$ —	2026 2	\$ 174,600	\$ 130,000	291.5
			2025 2	\$ 44,600		
Totals		\$ 85,810,971	2026 102	\$ 96,748,200	\$ (37,974,900)	(28.2)%
			2025 102	\$ 134,723,100		
a) Decrease is due to the carryforward to 2025 of the Program Management of Stormwater Master Planning in Separate Sewer Service Area (\$570,000). b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$173,700) and the addition of one Administrative Specialist (\$70,400). c) Decrease is due to the purchase of a Freightliner MT55 Step-Van in 2025 (\$250,800) and a decrease in the waterways maintenance contract (\$150,000). d) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these factors are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance. e) Increase is due to the expected increase in health, life, and dental premiums (\$189,400) and the reallocation of salaries to more accurately reflect current activities (\$118,500). f) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$130,000).						

50000 STORMWATER MANAGEMENT FUND**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4310	Stormwater Management Planning					
4311	Watershed Councils	Cost	\$ 51,242	\$ 50,100	\$ 50,800	
4313	Watershed Plan Development	Cost	\$ 387,644	\$ 1,315,000	\$ 745,000	a)
4314	Publications and Public Information	Cost	\$ 26,416	\$ 1,600	\$ 28,200	b)
4315	Geographic Information System	Cost	\$ 47,120	\$ 52,500	\$ 55,600	
4320	Stormwater Management Regulation					
4321	Permits	Cost	\$ 2,280,906	\$ 2,725,800	\$ 2,906,000	c)
4322	Watershed Management Ordinance Development	Cost	\$ 285,539	\$ 302,400	\$ 310,100	
4323	Inspections	Cost	\$ 1,599,051	\$ 1,751,900	\$ 1,841,700	
4324	Watershed Management Ordinance Administration	Cost	\$ 271,863	\$ 352,100	\$ 365,500	
4326	Watershed Management Ordinance Infiltration/Inflow Control Program	Cost	\$ 202,117	\$ 217,700	\$ 224,900	
4330	Operations & Maintenance					
4331	Stormwater Detention Reservoir Activity	Cost	\$ 1,399,487	\$ 1,736,100	\$ 1,765,800	
4332	Small Streams Maintenance	Cost	\$ 2,866,198	\$ 3,696,100	\$ 3,141,800	d)
	Debris Cubic Yards Removed		14,287	17,000	17,000	
	Cost per Cubic Yard		\$ 200.62	\$ 217.42	\$ 184.81	
4334	Operations & Maintenance Contracted with Other Governments	Cost	\$ 189,713	\$ 207,100	\$ 211,900	
4335	Waterways Debris Removal	Cost	\$ 814,846	\$ 863,300	\$ 942,100	
a) Decrease is due to the carryforward to 2025 of the Program Management of Stormwater Master Planning in Separate Sewer Service Area (\$570,000).						
b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$24,700).						
c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$151,600).						
d) Decrease is due to the purchase of a Freightliner MT55 Step-Van in 2025 (\$250,800), a decrease in the waterways maintenance contract (\$150,000), and a reduced contract for reservoir mowing (\$64,300).						

50000 STORMWATER MANAGEMENT FUND**PERFORMANCE DATA**

Program Number	Measurable Activity		2024 Actual	2025 Budget	2026 Targeted Goal	
4340	Flood Mitigation Projects					
4341	Planning/Design	Cost	\$ 4,570,274	\$ 9,719,200	\$ 7,838,000	e)
4342	Contract Administration	Cost	\$ 710,648	\$ 786,100	\$ 797,900	
4343	Construction	Cost	\$ 45,630,921	\$ 63,702,400	\$ 20,306,300	e)
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	\$ 20,474,455	\$ 38,958,500	\$ 41,186,800	e)
4345	Land and Easements	Cost	\$ 2,122,844	\$ 6,059,900	\$ 11,316,100	e)
4350	Administrative Overhead	Cost	\$ 1,722,660	\$ 2,180,700	\$ 2,539,100	f)
7604	Social Security and Medicare Contributions	Cost	\$ 157,027	\$ —	\$ —	
7700	Grants, Loans, Permits and Government Operations					
7701	Grant/Loan Applications	Cost	\$ —	\$ 1,400	\$ 107,200	g)
7703	Grant/Loan Processing	Cost	\$ —	\$ 43,200	\$ 67,400	h)
Totals			\$ 85,810,971	\$ 134,723,100	\$ 96,748,200	
e) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these facts are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance. f) Increase is due to the expected increase in health, life, and dental premiums (\$189,400) and the reallocation of salaries to more accurately reflect current activities (\$118,500). g) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$105,800). h) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$24,200).						

501 50000	Fund: Stormwater Management	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601010	Salaries of Regular Employees	\$ 11,135,041	\$ 12,114,300	\$ 11,864,300	\$ 11,326,600	\$ 12,456,100	\$ 12,456,100	\$ 12,734,600
601050	Compensation Plan Adjustments	—	—	205,900	95,400	218,000	218,000	218,000
601060	Compensation for Paid Overtime	168,290	430,300	224,400	138,400	185,000	185,000	185,000
601070	Social Security and Medicare Contributions	157,027	175,700	175,700	164,000	180,800	180,800	180,500
601080	Salaries of Nonbudgeted Employees	—	10,000	10,000	—	10,000	10,000	10,000
601100	Tuition and Training Payments	22,694	82,300	82,300	36,200	43,100	43,100	43,100
601250	Health and Life Insurance Premiums	1,035,429	1,193,700	1,443,700	1,376,900	1,383,100	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	13,137,500	14,683,400	14,683,400	14,754,300
612010	Travel	8,990	9,500	9,500	5,200	13,000	13,000	13,000
612030	Meals and Lodging	15,023	21,100	21,100	8,700	40,000	40,000	40,000
612040	Postage, Freight, and Delivery Charges	—	2,500	2,500	1,200	1,500	1,500	1,500
612050	Compensation for Personally-Owned Automobiles	357	5,500	5,500	400	4,500	4,500	4,500
612080	Motor Vehicle Operating Services	121	1,100	1,100	100	800	800	800
612250	Court Reporting Services	10,402	14,000	14,000	9,000	14,000	14,000	14,000
612280	Subscriptions and Membership Dues	20,941	20,000	24,300	23,100	25,700	25,700	25,700
612330	Rental Charges	51,542	12,900	12,900	11,600	13,000	13,000	13,000
612400	Intergovernmental Agreements	20,153,725	36,542,800	36,542,800	15,612,200	35,755,800	35,879,800	40,757,600
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	783,500	475,100	562,400	533,900	672,200
612440	Preliminary Engineering Reports and Studies	387,644	1,815,000	1,815,000	452,400	1,295,400	1,295,400	1,795,400
612450	Professional Engineering Services for Construction Projects	4,022,638	9,627,200	9,627,200	3,087,700	6,020,900	6,020,900	6,445,600
612490	Contractual Services, N.O.C.	151,409	285,800	248,700	124,300	320,800	287,100	287,100
612520	Waste Material Disposal Charges	144,521	160,000	197,100	124,000	160,000	160,000	160,000
612620	Repairs to Waterway Facilities	1,828,277	2,464,300	2,414,300	2,200,500	2,200,000	2,200,000	2,200,000
612790	Repairs to Marine Equipment	51,654	82,100	82,100	75,000	187,100	187,100	187,100
612800	Repairs to Office Furniture and Equipment	1,579	6,000	6,000	4,600	7,000	6,000	6,000

501 50000	Fund: Stormwater Management	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
612990	Repairs, N.O.C.	234	2,000	2,000	1,000	2,000	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	27,426,121	52,010,100	51,960,100	22,216,600	46,774,400	46,835,200	52,776,000
623130	Buildings, Grounds, Paving Materials, and Supplies	3,799	7,500	7,500	4,900	7,500	7,500	7,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	10,912	17,200	17,200	5,900	17,200	17,200	17,200
623560	Processing Chemicals	4,767	7,500	7,500	1,500	7,500	7,500	7,500
623680	Tools and Supplies	4,539	13,500	13,500	6,600	11,600	11,600	11,600
623700	Wearing Apparel	7,271	10,000	10,000	7,300	10,000	10,000	10,000
623720	Books, Maps, and Charts	—	200	200	—	200	200	200
623820	Fuel	7,311	9,000	9,000	7,500	9,000	9,000	9,000
623990	Materials and Supplies, N.O.C.	152,684	160,000	210,000	204,000	170,000	170,000	170,000
300	TOTAL MATERIALS AND SUPPLIES	191,282	224,900	274,900	237,700	233,000	233,000	233,000
634790	Marine Equipment	—	50,000	50,000	30,100	—	—	—
634810	Computer Equipment	16,995	—	—	—	—	—	—
634860	Vehicle Equipment	247,661	250,800	250,800	250,800	—	—	—
634990	Machinery and Equipment, N.O.C.	9,470	40,000	40,000	—	10,000	10,000	10,000
400	TOTAL MACHINERY AND EQUIPMENT	274,126	340,800	340,800	280,900	10,000	10,000	10,000
645620	Waterway Facilities Structures	43,812,021	60,565,600	60,565,600	47,554,900	18,185,700	18,124,900	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	100,000
645720	Preservation of Waterway Facility Structures	4,011	175,400	135,400	6,200	50,000	50,000	50,000
500	TOTAL CAPITAL PROJECTS	43,916,032	60,841,000	60,841,000	47,561,100	18,335,700	18,274,900	18,274,900
667330	Right-of-Way Properties	1,484,931	6,900,000	6,900,000	1,293,500	1,850,000	1,850,000	10,550,000
667340	Payments for Easements	—	400,000	400,000	—	150,000	150,000	150,000
700	TOTAL FIXED AND OTHER CHARGES	1,484,931	7,300,000	7,300,000	1,293,500	2,000,000	2,000,000	10,700,000
TOTAL STORMWATER MANAGEMENT FUND		\$ 85,810,973	\$ 134,723,100	\$ 134,723,100	\$ 84,727,300	\$ 82,036,500	\$ 82,036,500	\$ 96,748,200

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 exceed Adjusted Appropriation when transfers of funds are anticipated.

Fund: Stormwater Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
50000	Engineering Department					
511	Stormwater Management Administration Section					
HP16	Grant Administrator	—	1		1	
HP14	Grant Writer	—	1		1	
TOTAL 511	Stormwater Management Administration Section	—	2	213,581	2	219,454
516	Local Sewer Systems Section					
HP18	Principal Civil Engineer	3	3		3	
HP17	Senior Civil Engineer	10	10		10	
HP15	Associate Civil Engineer	9	10		10	
HP14	Assistant Civil Engineer	8	9		9	
HP14	Engineering Technician V	3	3		3	
HP12	Engineering Technician IV	7	7		7	
HP12	Engineering Technician IV #4	1	1		1	
HP11	Administrative Specialist	—	—		1	
HP09	Administrative Clerk	1	1		—	
HP09	Administrative Clerk #1	—	—		1	
TOTAL 516	Local Sewer Systems Section	42	44	5,263,163	45	5,490,584
522	Stormwater Management Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	8	8		8	
HP15	Associate Civil Engineer	6	5		5	
HP14	Assistant Civil Engineer	4	5		5	
HP14	Public Affairs Specialist	1	—		—	
HP14	Public Affairs Specialist #1	—	1		1	
HP11	Administrative Specialist	2	1		—	
TOTAL 522	Stormwater Management Section	26	25	3,452,077	24	3,431,735
556	Construction Field Services Section					
HP17	Senior Civil Engineer	1	1		1	

Fund: Stormwater Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	1	1		1	
TOTAL 556	Construction Field Services Section	3	3	426,086	3	409,816
TOTAL	Engineering Department	71	74	9,354,907	74	9,551,589
60000	Maintenance & Operations Department					
630	General Division Waterways Control Section					
634	Channel Maintenance Unit					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
TOTAL 634	Channel Maintenance Unit	2	2	298,756	2	313,258
636	Boat Operations Unit					
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 636	Boat Operations Unit	6	6	651,711	6	667,243
639	Channel Maintenance Unit					
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 639	Channel Maintenance Unit	5	5	552,619	5	582,607
679	Collection System Unit					
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	4	4		4	
PR6473	Truck Driver	1	1		1	
TOTAL 679	Collection System Unit	6	6	609,294	6	632,653
TOTAL 630	General Division	19	19	2,112,380	19	2,195,761

Fund: Stormwater Management		POSITION ANALYSIS				
		2024	2025		2026	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
940	Stickney Service Area General Plant Services Section					
924	Stickney Maintenance Unit					
PR7773	Pipefitter	1	1		1	
TOTAL 924	Stickney Maintenance Unit	1	1	118,560	1	121,680
934	Stickney Mechanical Operations Unit					
NR8650	Maintenance Laborer Class A Shift	4	4		4	
NR6831	Operating Engineer I	4	4		4	
TOTAL 934	Stickney Mechanical Operations Unit	8	8	872,019	8	926,515
TOTAL 940	Stickney Service Area General Plant Services Section	9	9	990,579	9	1,048,195
TOTAL	Maintenance & Operations Department	28	28	3,102,959	28	3,243,956
TOTAL	Stormwater Management	99	102	12,457,867	102	12,795,545
NOTES: 1. The positions budgeted are funded by the Stormwater Management Fund while the operations remain in the Engineering and Maintenance & Operations Departments. 2. Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.						

SECTION VII

OTHER FUNDS

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

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

The Bond Redemption & Interest Fund is used to accumulate the proceeds from property taxes and investment income, which are set aside to pay the principal and interest on the outstanding bond issues of the District. These funds are segregated and accounted for by each bond issue. A narrative description of this fund and an appropriation schedule, detailing payment of principal and interest during 2026, are included in this section. A tax levy ordinance for the principal and interest due in 2026 and 2027 from the Bond Redemption & Interest Fund is included in Section [VIII](#) of this Budget. Statements of Outstanding Bonds and Estimated Statutory Debt Margin, with a graphic illustration of past, current, and estimated future debt service, are included in the Budget and Financial Summaries, Schedules, and Exhibits section, starting on page [50](#).

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

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

Reserve Claim Fund:

Description of Fund, Purpose, and Operation	485
Line Item Analysis	487

Bond Redemption & Interest Fund:

Description of Fund, Purpose, and Operation	488
Appropriation for Payment of Outstanding Bonds, 2026	491

Retirement Fund:

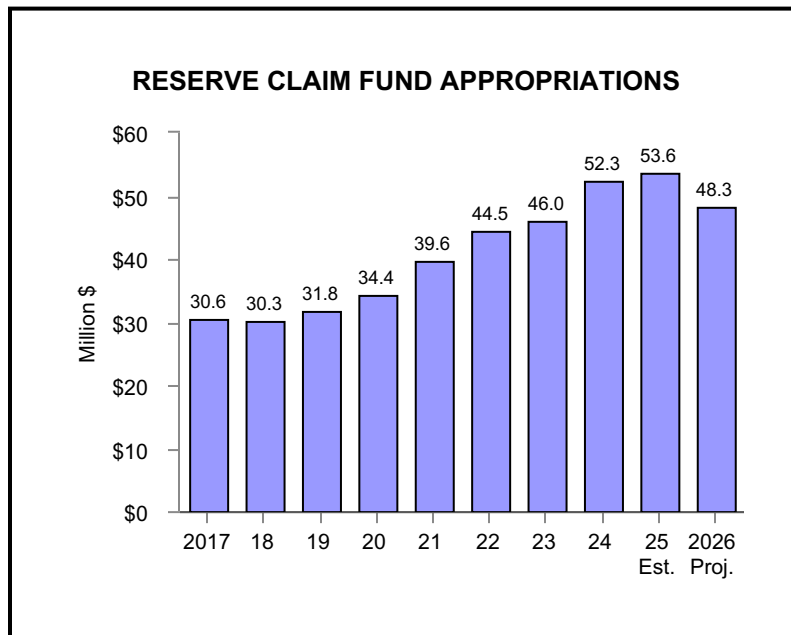
Description of Fund, Purpose, and Operation	494
Appropriation Ordinance (continued)	497

RESERVE CLAIM FUND

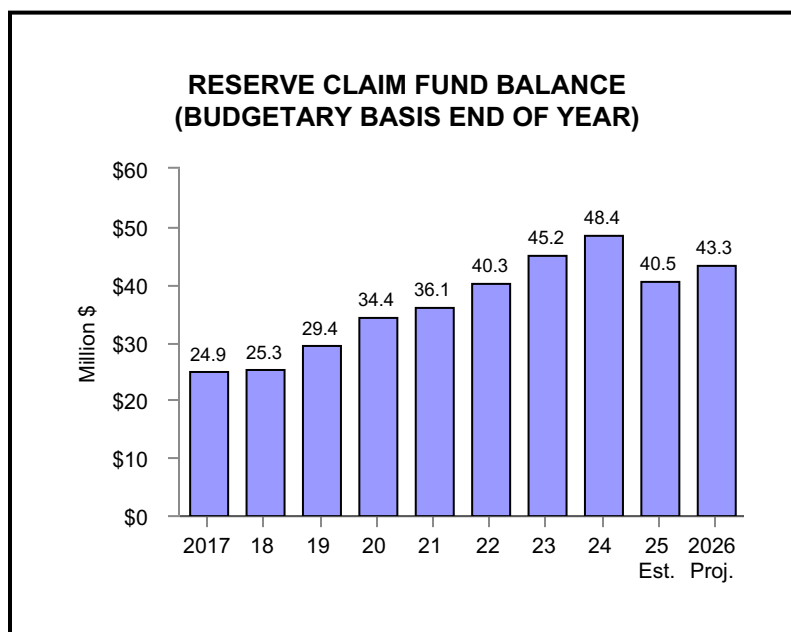
Description of Fund, Purpose, and Operation

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

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



The policy, set by the Board of Commissioners, is to accumulate a reserve fund balance towards the statutory limit and to levy at the statutory tax rate limit. This policy is similar in function to insurance reserves. The estimated 2025 year-end fund balance is \$40.5 million and the projection for 2026 is \$43.3 million.

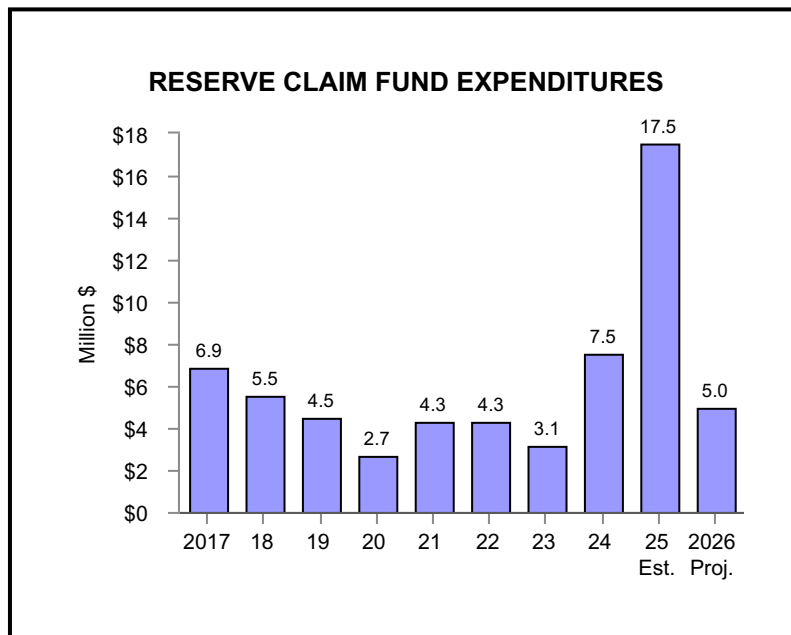


The Statutory Limit for Budget Year 2026
Proj. is \$102.7 million.

Description of Fund, Purpose, and Operation (continued)

The appropriation for the Reserve Claim Fund is not designed to be spent during any one budget year. The available fund balance plus new revenue to be received must be appropriated each year to authorize the District to fund emergencies and to settle large claims or lawsuits. Designation is also provided for accounts payable and other contingent liabilities. For 2026, accounts payable and other liabilities are estimated at \$1.5 million. The designation for liabilities is reviewed and adjusted on an annual basis.

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



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

901	Fund: Reserve Claim	LINE ITEM ANALYSIS						
		2024	2025			2026		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 12/31/25	Estimated Expenditure 12/31/25	Proposed by Executive Director	Recommended by Committee on Budget and Employment	Adopted and Amended by Board of Commissioners
601090	Employee Claims	\$ 3,462,140	\$ 10,000,000	\$ 10,000,000	\$ 3,500,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
100	TOTAL PERSONAL SERVICES	3,462,140	10,000,000	10,000,000	3,500,000	10,000,000	10,000,000	10,000,000
667220	General Claims and Emergency Repair and Replacement Costs	3,989,395	43,586,800	43,586,800	14,000,000	38,273,800	38,273,800	38,273,800
700	TOTAL FIXED AND OTHER CHARGES	3,989,395	43,586,800	43,586,800	14,000,000	38,273,800	38,273,800	38,273,800
TOTAL RESERVE CLAIM FUND		\$ 7,451,535	\$ 53,586,800	\$ 53,586,800	\$ 17,500,000	\$ 48,273,800	\$ 48,273,800	\$ 48,273,800
NOTE: Amounts may not add up due to rounding.								

BOND REDEMPTION & INTEREST FUND

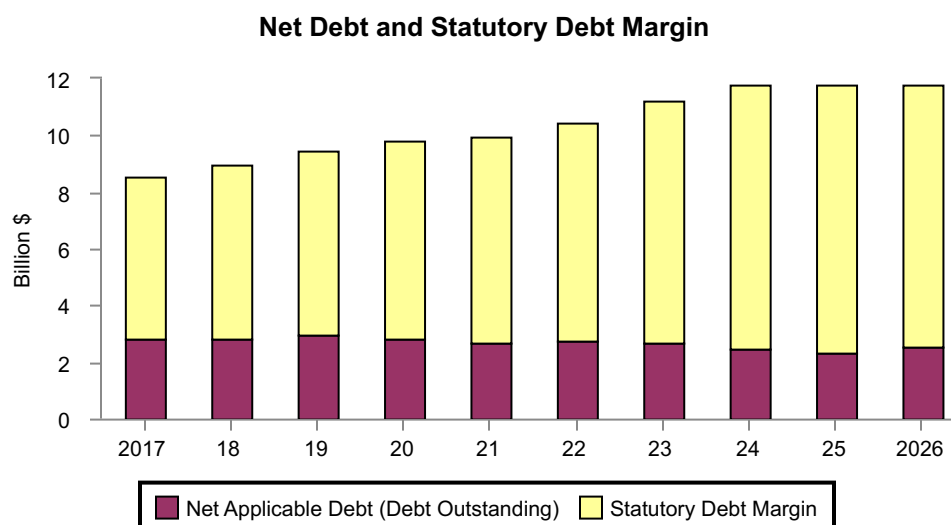
Description of Fund, Purpose, and Operation

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

Debt Limits, Margins, and Borrowing Authority

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

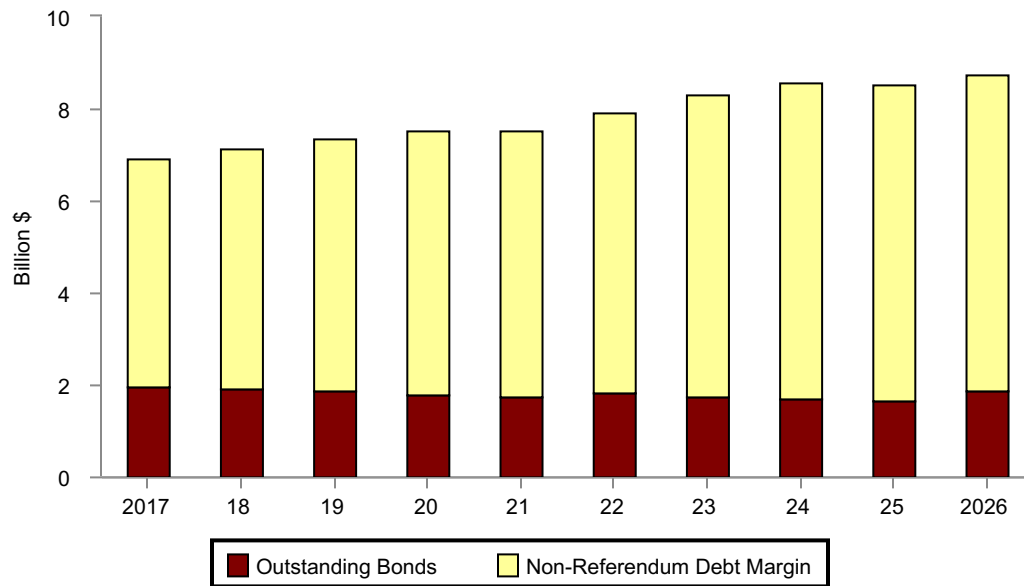
- General Obligation Notes may be issued at an amount not to exceed 85 percent of the current General Corporate Fund tax levy;
- The District may fund up to 100 percent of the aggregate total of the estimated amount of taxes levied or to be levied for corporate purposes plus the General Corporate Fund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



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

Description of Fund, Purpose, and Operation (continued)

Non-Referendum Debt Limit and Margin



- 1997 legislation expanded the “limited bond” authority for the District. Public Act 90-0485 excludes debt associated with the Tunnel and Reservoir Plan program from the limitations imposed by prior Tax Cap legislation;
- Public Act 96-0501 allows for an annual increase in this debt service extension limitation base by the lesser of five percent or the percentage increase in the Consumer Price Index beginning with the 2009 levy.

BOND REDEMPTION & INTEREST FUND

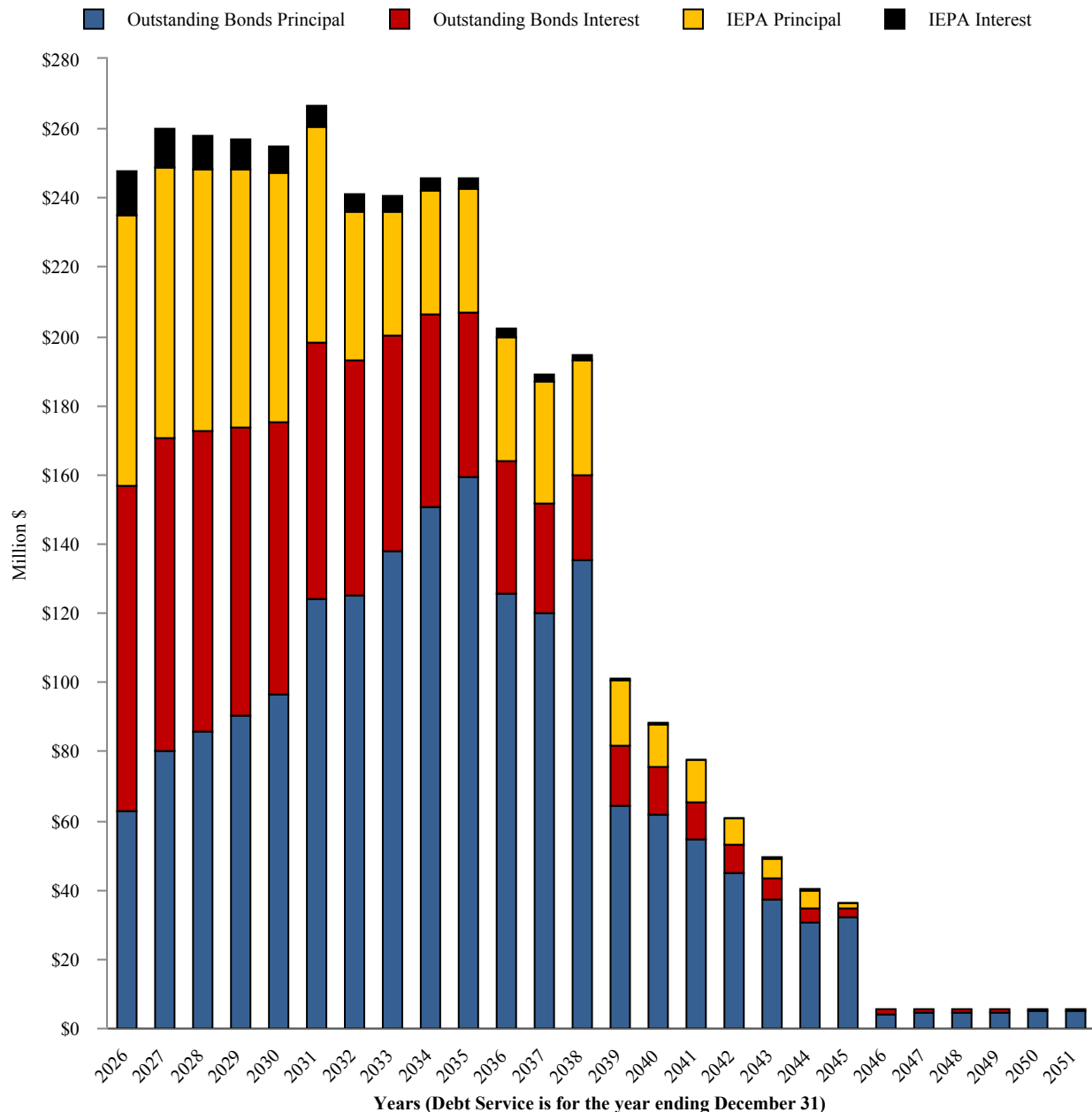
Description of Fund, Purpose, and Operation (continued)

Current and Future Bond Debt Service

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

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

District General Obligation Bonded Debt Service (Includes IEPA Debt)



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

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

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

* Alternate Revenue Bond

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

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

Refunding Bonds - Series:

2007 Unlimited Tax Series B	5.3	\$ 2,411,000	(1)	\$ —	\$ 2,410,900	(2)	\$ —	(2)	\$ 4,821,900
2007 Limited Tax Series C	5.3	2,605,800	(1)	—	2,605,700	(2)	2,465,000	(2)	7,676,500
2016 Unlimited Tax Series A	5.0	5,022,700	(1)	—	5,022,600	(2)	29,165,000	(2)	39,210,300
2021 Limited Tax Series C	5.0	2,487,800	(1)	—	2,487,700	(2)	7,080,000	(2)	12,055,500

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

* Alternate Revenue Bond

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

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

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

* Alternate Revenue Bond

RETIREMENT FUND

Description of Fund, Purpose, and Operation

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

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

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

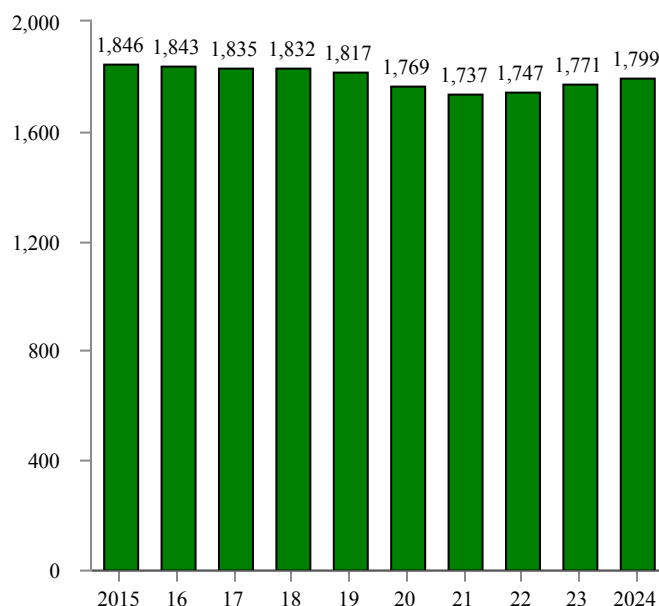
On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.

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

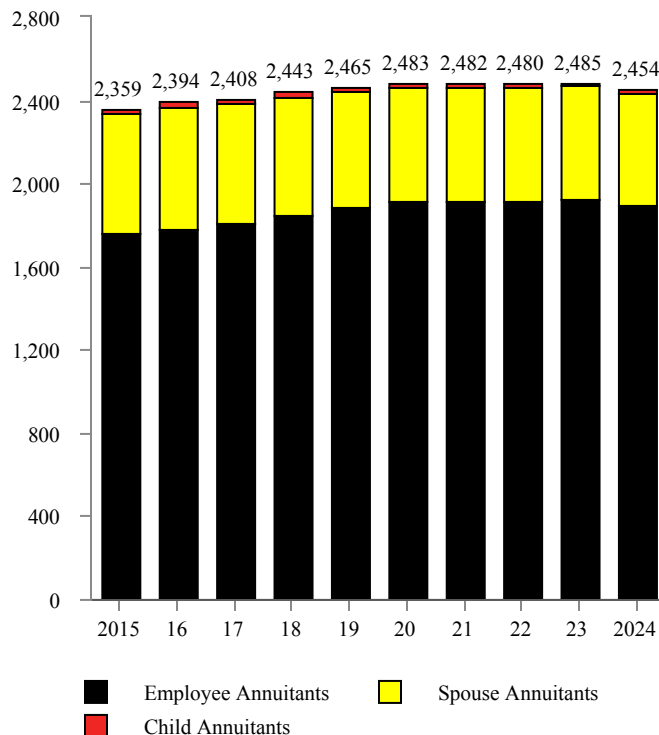
For the 2026 Budget, the gross property tax levy totals \$77.2 million, an increase of \$2.8 million, or 3.8 percent, above the 2025 adjusted levy. In addition, the Personal Property Replacement Tax allocation to the Retirement Fund in 2026 will be \$19.0 million to complete the statutory revenue requirement.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

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

Active Participants



Annuityants

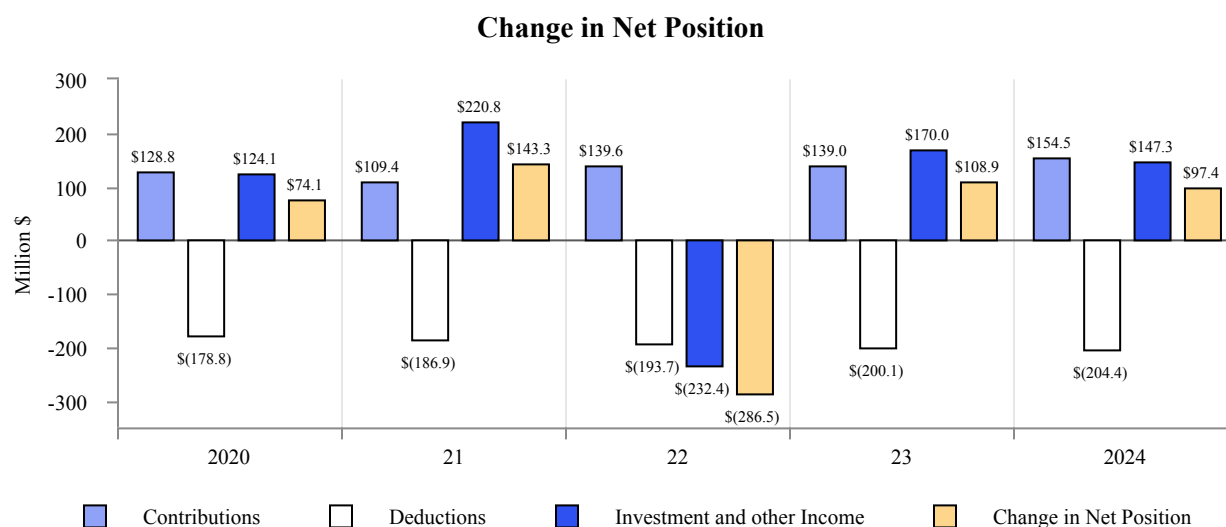


Description of Fund, Purpose, and Operation (continued)

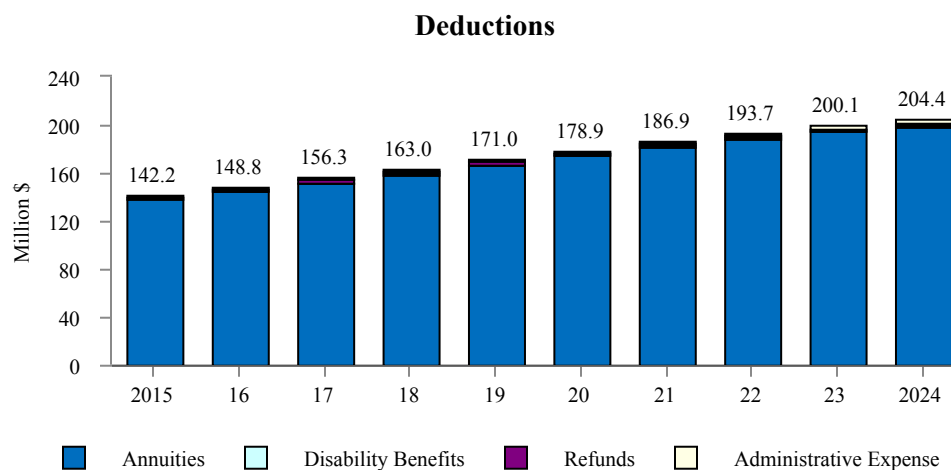
Additions to the Fund are from the following sources:

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

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



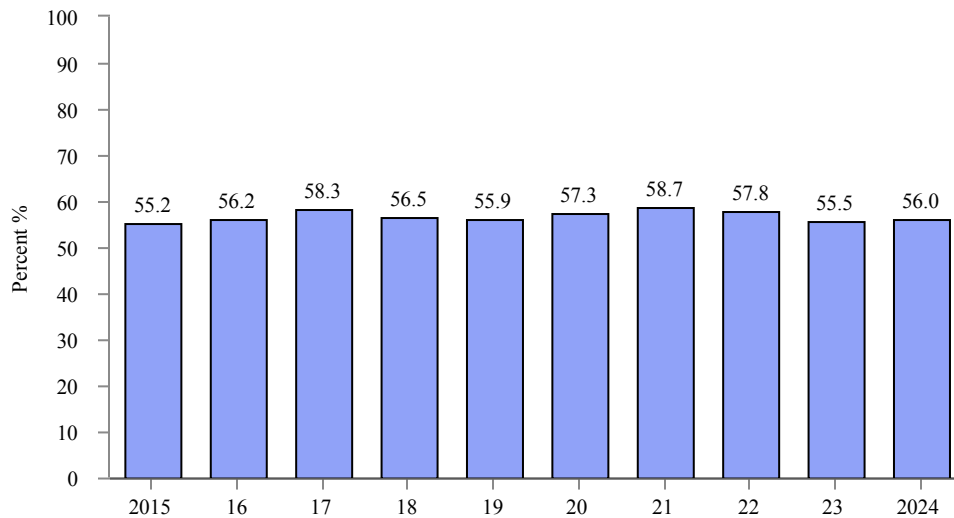
Deductions for 2024 were \$204.4 million, which included annuity payments of \$198.7 million, refunds of \$1.8 million, administrative expenses of \$2.7 million, and disability benefits of \$1.2 million.



Description of Fund, Purpose, and Operation (continued)

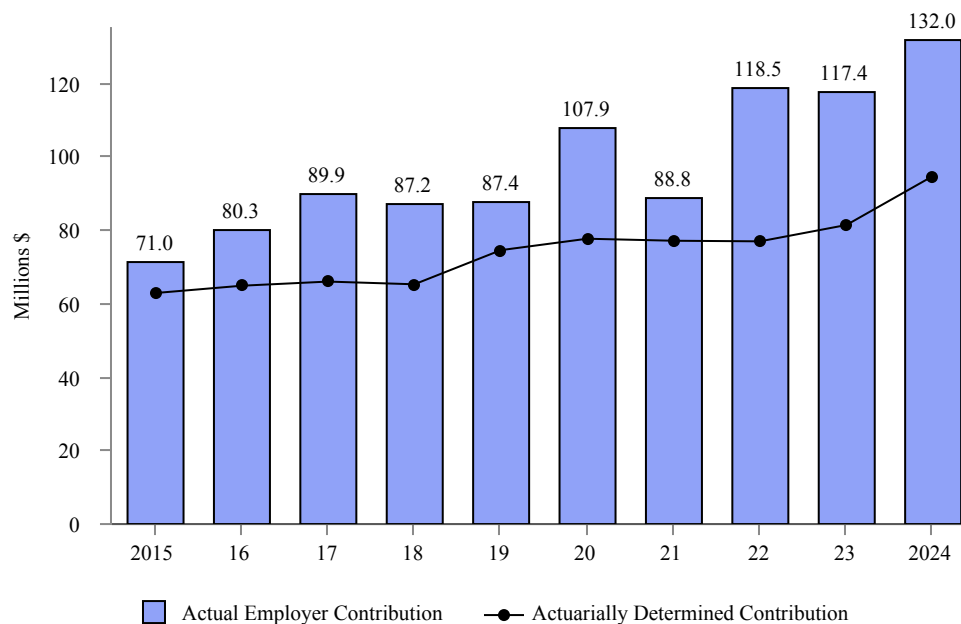
As of December 31, 2024, the funded ratio of the Fund was 56.0 percent utilizing the Actuarial Asset Value required by the Governmental Accounting Standards Board, which is an increase from 55.5 percent as of December 31, 2023. The increase in funded ratio is primarily due to favorable Fund experience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

Funded Ratio at Actuarial Value



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

Contributions



APPROPRIATION ORDINANCE NUMBER O25-004A

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

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

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

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

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

Approved as to Form and Legality:



General Counsel

Approved:



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

NOTE PAGE

SECTION VIII

TAX LEVY ORDINANCES

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

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

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

Retirement Fund and Corporate Fund	499
Construction Fund	500
Bond Redemption & Interest Fund:	
Tax Levy Ordinance for Outstanding Bonds	501
Tax Levy for Payment of Outstanding Bonds, 2026.....	504
Reserve Claim Fund	506
Stormwater Management Fund	507

ORDINANCE NUMBER 025-005

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
UPON ALL TAXABLE PROPERTY WITHIN THE TERRITORIAL LIMITS OF THE
METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO
AS SAID TERRITORIAL LIMITS EXIST ON JANUARY 1, 2026
FOR THE PURPOSE OF PROVIDING REVENUES FOR
THE METROPOLITAN WATER RECLAMATION DISTRICT
RETIREMENT FUND AND CORPORATE FUND**

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

Section 1. That there be and is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, for the fiscal year ending December 31, 2026, the amounts of money hereinafter stated as follows:

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

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

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

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

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

Approved as to Form and Legality:



General Counsel

Approved:



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

ORDINANCE NUMBER O25-006

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
UPON ALL TAXABLE PROPERTY WITHIN THE TERRITORIAL LIMITS OF THE
METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO
AS SAID TERRITORIAL LIMITS EXIST ON JANUARY 1, 2026
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE CONSTRUCTION FUND**

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

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

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

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

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

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

Approved as to Form and Legality:



General Counsel

Approved:



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

ORDINANCE NUMBER 025-007

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

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

Section 1. For the purpose of creating a sinking fund to pay the principal and interest on outstanding bonds, there is hereby levied upon all taxable property within the territorial

limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, and all taxable property in townships or parts of townships disconnected from the Metropolitan Water Reclamation District of Greater Chicago prior to January 1, 2026, but after the issuance of any bonds, the amounts of money hereinafter stated:

Capital Improvements Bonds - Series:

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

State Revolving Funds Bonds - Series:

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

ORDINANCE NUMBER 025-007

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

State Revolving Funds Bonds - Series (continued):

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

ORDINANCE NUMBER 025-007

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

Refunding Bonds - Series:

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

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

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

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

Approved as to Form and Legality:



General Counsel

Approved:



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

BOND REDEMPTION AND INTEREST FUND

2026 Tax Levy for Payment of Outstanding Bonds

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

BOND REDEMPTION AND INTEREST FUND

2026 Tax Levy for Payment of Outstanding Bonds

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

(A) Reserve at 3.5%

ORDINANCE NUMBER O25-008

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
UPON ALL TAXABLE PROPERTY WITHIN THE TERRITORIAL LIMITS OF
THE METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO
AS SAID TERRITORIAL LIMITS EXIST ON JANUARY 1, 2026
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE RESERVE CLAIM FUND**

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

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

Approved as to Form and Legality:



General Counsel

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

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

Approved:



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

ORDINANCE NUMBER O25-009

**FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026
UPON ALL TAXABLE PROPERTY WITHIN THE TERRITORIAL LIMITS OF THE
METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO
AS SAID TERRITORIAL LIMITS EXIST ON JANUARY 1, 2026
FOR THE PURPOSE OF PROVIDING REVENUES
FOR THE STORMWATER MANAGEMENT FUND**

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

Section 1. That there be and is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2026, for the fiscal year ending December 31, 2026, to provide revenue for the development, design, planning, construction, operation, and maintenance of regional and local stormwater facilities provided for in the countywide stormwater management plan and the acquisition of real property in furtherance of its regional and local stormwater management activities, and for payment of principal and interest on bonds issued for stormwater projects as authorized under the District's Act, "the sum of \$67,500,000 which includes the sum of \$2,362,500 as a reserve for loss in collection of taxes".

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

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

Approved as to Form and Legality:



General Counsel

Approved:



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

NOTE PAGE

SECTION IX

APPENDIX

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

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COMPENSATION PLAN NARRATIVE

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

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

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

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

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

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

SALARY SCHEDULES (bi-weekly rates)

Exempt (EX)

EX01	\$2,884.62	EX09	\$576.92	EX17	\$11,317.20
EX02	\$2,692.31	EX10	\$11,317.20	EX18	\$7,073.28
EX03	\$8,583.63	EX11	\$12,731.87	EX19	\$11,317.20
EX04	\$3,131.57 to \$4,874.40	EX12	\$12,731.87	EX20	\$12,731.87
EX05	\$11,317.20	EX13	\$11,317.20	EX21	\$2,884.62
EX06	\$3,131.57 to \$4,874.40	EX14	\$12,731.87	EX22	\$3,076.92
EX07	\$14,146.57	EX15	\$12,731.87	EX23	None
EX08	\$11,317.20	EX16	\$673.08	EX24	None

Technical, Administrative, and Managerial (HP)

HP07	\$1,627.07 to \$2,369.70	HP16	\$4,101.46 to \$6,136.28	TM01	\$1,440.00
HP08	\$1,770.84 to \$2,608.93	HP17	\$4,578.10 to \$6,731.08	TM02	\$1,400.00
HP09	\$1,943.25 to \$2,896.14	HP18	\$5,138.57 to \$7,430.31	TM03	\$3,131.80
HP10	\$2,173.24 to \$3,279.04	HP19	\$5,834.21 to \$8,298.34	TM04	\$3,348.10
HP11	\$2,441.64 to \$3,725.74	HP20	\$6,178.31 to \$9,367.29	TM05	\$3,565.80
HP12	\$2,767.46 to \$4,268.19	HP21	\$6,774.48 to \$10,164.80		
HP13	\$3,131.57 to \$4,874.40	HP22	\$7,477.97 to \$11,105.83		
HP14	\$3,367.20 to \$5,220.00	HP23	\$8,314.78 to \$12,095.25		
HP15	\$3,695.70 to \$5,629.93				

Labor Trades (LT)

NR1541	\$3,948.00	NR6275	\$5,909.60	PR5153	\$4,536.80	PR5975	\$5,276.80	PR7579	\$5,231.20
NR1835	\$3,543.20	NR6441	\$4,264.00	PR5155	\$4,696.80	PR5989	\$5,436.80	PR7743	\$4,481.60
NR1853	\$4,000.00	NR6810	\$4,180.80	PR5159	\$4,736.80	PR6453	\$5,184.00	PR7773	\$4,680.00
NR1857	\$4,264.00	NR6831	\$4,908.80	PR5353	\$4,244.80	PR6459	\$5,504.00	PR7775	\$4,920.00
NR2483	\$4,000.00	NR6832	\$5,084.80	PR5553	\$4,344.00	PR6473	\$3,988.80	PR7779	\$5,080.00
NR3641	\$2,867.20	NR7393	\$5,363.20	PR5555	\$4,615.20	PR6479	\$4,308.80		
NR3642	\$3,136.00	NR7394	\$6,380.80	PR5753	\$4,840.00	PR7343	\$4,620.00	NR1027	\$1,780.00 to \$2,080.00
NR5369	\$4,020.80	NR7399	\$4,346.40	PR5755	\$5,132.00	PR7347	\$5,312.80	PR1025	\$2,656.80 to \$4,348.00
NR6210	\$4,400.80	NR8331	\$4,264.00	PR5759	\$5,228.00	PR7349	\$5,082.40	TR1028	\$1,745.81
NR6232	\$4,620.00	NR8650	\$4,000.00	PR5933	\$4,740.80	PR7423	\$5,166.40	TR3509	\$2,525.39
NR6233	\$4,851.20	NR8651	\$3,808.80	PR5935	\$5,100.80	PR7424	\$5,669.60		
NR6251	\$5,628.80	NR8652	\$2,656.80	PR5953	\$4,366.40	PR7425	\$6,034.40		
NR6271	\$5,665.60	NR8660	\$2,677.60	PR5955	\$4,759.20	PR7573	\$4,831.20		
NR6272	\$5,363.20	NR8661	\$2,944.80	PR5973	\$4,996.80	PR7575	\$5,151.20		

The Position Analysis for each Department shows the Pay Plan and Grade for each budgeted position. The Salary Schedules above display the salary ranges associated with each Pay Plan and Grade. For example, in Section 681 of the General Division of the Maintenance & Operations Department, the Principal Mechanical Engineer position is associated with the HP (Technical, Administrative, and Managerial) Pay Plan at Grade 18. By looking up HP18 in the second table above, the salary range for this or any other title at that Pay Plan and Grade is \$5,138.57 to \$7,430.31 bi-weekly. By multiplying those rates by 26, it can be determined that the annual salary range for such positions is \$133,602.82 to \$193,188.06. For the HP and some EX Pay Plans, the actual salary earned in a position is dependent on the "step" of the incumbent occupying the position. Where applicable, there are nine steps in each Pay Plan and Grade. The step level of an incumbent is determined by a combination of the incumbent's longevity in the title and at the District. Incumbents with the greatest longevity factors will be at the highest steps, assuming satisfactory job performance.

USER CHARGE RATES

Year	Large Commercial/Industrial Users				Tax-Exempt Users				Revenues in \$ millions
	Flow per million gallons	BOD ₅ per 1,000 pounds	SS per 1,000 pounds	OM&R Factor	Flow per million gallons	BOD ₅ per 1,000 pounds	SS per 1,000 pounds		
2026	\$ 298.00	\$ 194.46	\$ 127.54	40.7 %	\$ 298.00	\$ 194.46	\$ 127.54	\$ 40.0	
2025	292.73	191.03	126.40	47.4 %	292.73	191.03	126.40	48.0	
2024	287.56	187.65	125.28	30.6 %	287.56	187.65	125.28	43.2	
2023	282.47	184.33	124.16	40.1 %	282.47	184.33	124.16	38.5	
2022	277.48	181.07	123.05	34.1 %	277.48	181.07	123.05	37.2	
2021	278.81	202.93	117.81	35.4 %	278.81	202.93	117.81	45.9	
2020	273.88	209.94	124.16	31.9 %	273.88	209.94	124.16	51.8	
2019	269.04	216.64	130.38	32.8 %	269.04	216.64	130.38	41.3	
2018	264.28	223.03	136.48	30.1 %	264.28	223.03	136.48	53.3	
2017	259.61	229.13	142.47	33.9 %	259.61	229.13	142.47	44.5	
2016	255.02	234.95	148.33	34.4 %	255.02	234.95	148.33	48.5	
2015	250.51	240.49	154.08	39.1 %	250.51	240.49	154.08	45.0	
2014	246.08	245.75	159.72	43.5 %	246.08	245.75	159.72	53.8	
2013	241.73	250.76	165.25	42.4 %	245.18	254.34	167.60	77.6	

BOD₅ Biochemical Oxygen Demand based on standard five-day test

SS Suspended Solids

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

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

PROPERTY TAX LEVIES AND COLLECTIONS

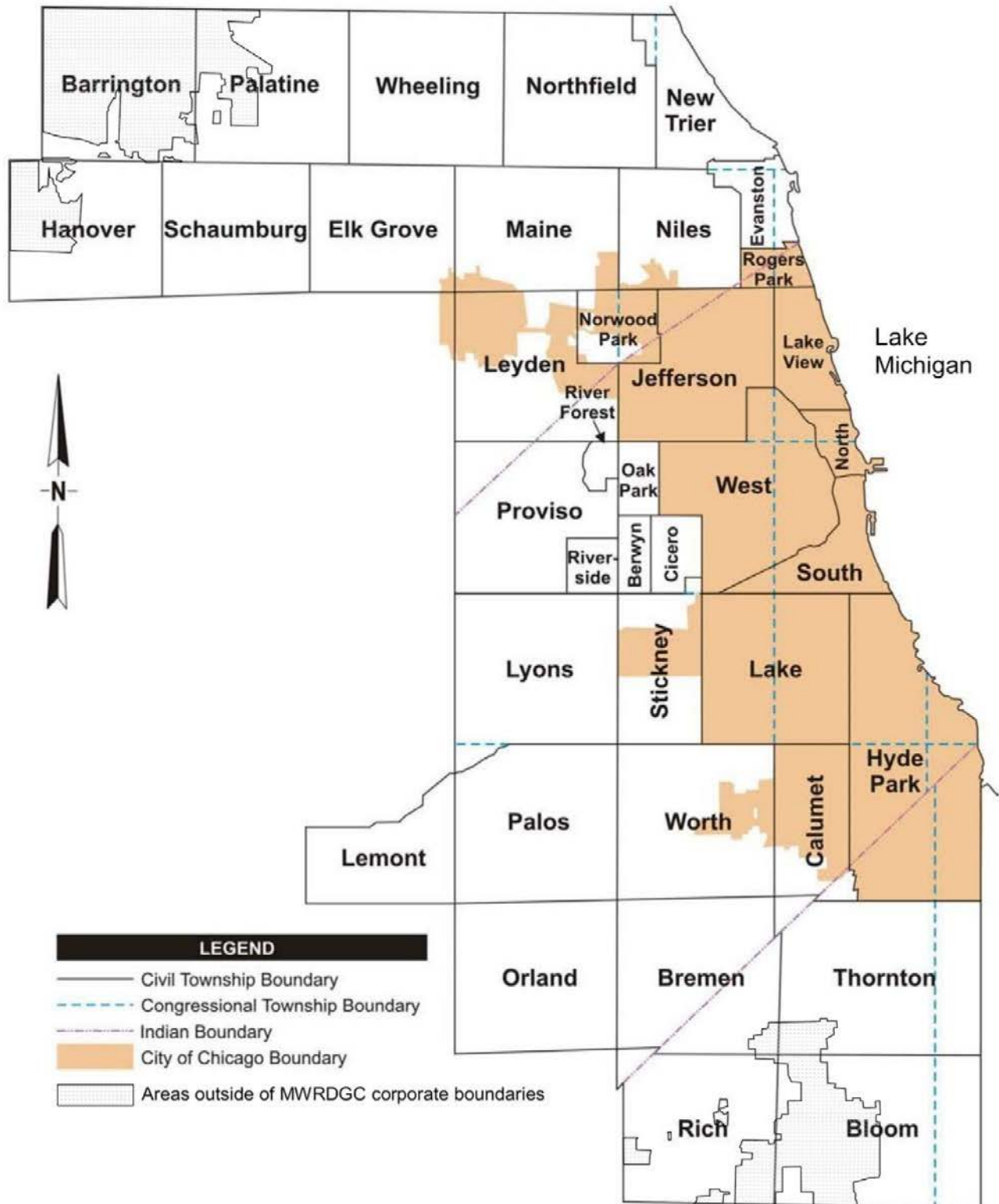
(in thousands of dollars)

Fiscal Year Ended Dec. 31	Taxes Levied for the Fiscal Year	Collected within the First Year		
		Amount	Percentage of Levy	Final Due Date
2024	\$ 681,805	\$ —	— %	12/15/2025
2023	668,457	656,586	98.2	8/1/2024
2022	679,359	655,620	96.5	12/1/2023
2021	659,867	495,067	75.0	12/30/2022
2020	645,998	623,876	97.0	10/1/2021
2019	638,198	619,659	97.1	8/1/2020
2018	616,946	604,126	97.9	8/1/2019
2017	594,770	581,007	97.7	8/1/2018
2016	571,454	559,938	98.0	8/1/2017
2015	555,098	541,008	97.5	8/1/2016

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

PROPERTY TAX BASE

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



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

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

PROPERTY TAX BASE

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

Township	2019	2020	2021	2022	2023	2024	Average Annual Change
Suburban							
Barrington	\$ 360	\$ 365	\$ 498	\$ 529	\$ 573	\$ 588	11.25 %
Berwyn	690	866	797	775	1,059	1,045	7.95 %
Bloom	477	525	482	471	706	700	7.89 %
Bremen	1,608	1,854	1,693	1,651	2,310	2,274	6.99 %
Calumet	199	221	198	191	267	254	6.19 %
Cicero	626	840	774	768	1,071	1,051	10.44 %
Elk Grove	4,247	4,362	4,056	4,729	4,848	4,808	5.76 %
Evanston	3,432	3,462	3,221	3,751	3,845	3,836	6.46 %
Hanover	1,810	1,804	1,663	2,066	2,157	2,175	6.04 %
Lemont	899	1,021	943	937	1,263	1,264	6.83 %
Leyden	3,287	3,541	3,261	4,124	4,426	4,467	9.18 %
Lyons	4,132	4,815	4,440	4,364	5,660	5,632	6.07 %
Maine	5,040	4,996	4,701	5,786	5,998	5,996	6.28 %
New Trier	5,220	5,209	4,813	6,129	6,195	6,189	4.43 %
Niles	5,059	5,259	4,889	5,770	5,967	5,994	5.39 %
Northfield	6,375	6,344	6,385	7,495	7,783	7,774	5.90 %
Norwood Park	1,031	1,016	935	1,132	1,176	1,172	6.35 %
Oak Park	1,692	2,029	1,870	1,831	2,362	2,354	7.49 %
Orland	3,213	3,567	3,266	3,227	4,320	4,343	5.92 %
Palatine	3,302	3,316	3,069	3,673	3,808	3,737	4.64 %
Palos	1,495	1,673	1,529	1,503	2,041	2,031	6.00 %
Proviso	3,063	3,728	3,432	3,391	4,353	4,298	6.60 %
Rich	1,044	1,211	1,114	1,129	1,608	1,578	7.87 %
River Forest	557	640	594	579	753	747	5.50 %
Riverside	546	613	560	547	720	715	5.10 %
Schaumburg	5,168	5,248	4,863	5,569	5,771	5,740	4.66 %
Stickney	1,078	1,338	1,226	1,234	1,669	1,645	8.45 %
Thornton	1,712	2,014	1,800	1,740	2,407	2,296	6.20 %
Wheeling	5,622	5,714	5,276	6,257	6,421	6,423	4.97 %
Worth	3,255	3,785	3,473	3,404	4,506	4,506	6.49 %
City of Chicago							
Hyde Park	4,325	4,481	4,568	4,536	4,670	5,499	4.43 %
Jefferson	13,404	13,528	15,138	14,917	15,368	18,253	5.48 %
Lake	7,310	7,410	7,933	7,814	8,069	9,778	5.23 %
Lake View	11,125	11,347	11,974	11,797	12,131	13,733	3.75 %
North Chicago	18,619	18,659	19,435	19,827	20,452	22,209	3.43 %
Rogers Park	1,626	1,657	1,997	1,954	2,033	2,461	7.58 %
South Chicago	18,761	19,375	20,639	20,831	21,200	20,098	1.73 %
West Chicago	12,646	13,060	15,230	15,215	15,722	17,782	6.62 %
Total EAV	164,055	170,893	172,735	181,643	195,688	205,448	4.74%

Shaded figures indicate assessed values following triennial reassessments.

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

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

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

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

FINANCIAL GLOSSARY

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

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

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

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

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

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

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

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

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

Balanced Budget: Budgeted resources are equal to budgeted requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

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

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

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

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

Debt Service Fund: See Bond Redemption & Interest Fund.

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

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

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

Disbursements: Payments made on obligations.

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

Multiplier: See Equalization.

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

Refunding Bonds: Bonds issued to retire bonds already outstanding.

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

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

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

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

Sinking Fund: See Bond Redemption & Interest Fund.

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

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

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

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

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

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

Tax Rate: See Property Tax Rate.

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

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

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

GLOSSARY OF TECHNICAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TECHNICAL TERMS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACRONYMS

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

ACRONYMS (continued)

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

NOTE PAGE



Metropolitan Water Reclamation District of Greater Chicago

Historical Information And Milestones

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



Metropolitan Water Reclamation District of Greater Chicago

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FRONT

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

BACK

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