Metropolitan Water Reclamation District of Greater Chicago

2027 Budget

Tentative Budget

THE 2027 EXECUTIVE DIRECTOR'S RECOMMENDATIONS (PREVIOUSLY PRINTED) AND AMENDMENTS HEREIN

November 19, 2026

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. Morrill

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

2027 Budget

Tentative Budget

The 2027 Executive Director's Recommendations (previously printed) and Amendments Herein

November 19, 2026

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Executive Director

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Director of Human Resources

Allison Fore
Public & Intergovernmental Affairs Officer

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Director of Information Technology

Darlene A. LoCascio
Director of Procurement & Materials Management

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Catherine A. O'Connor
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Director of Monitoring & Research

Shellie A. Riedle
Administrative Services Officer

Edward J. Staudacher
Director of Maintenance & Operations

Jacqueline Torres
Clerk/Director of Finance

For additional copies of this document, contact:
Irene Green, Budget Officer
100 East Erie Street, Chicago, IL 60611-3154
mwrd.org

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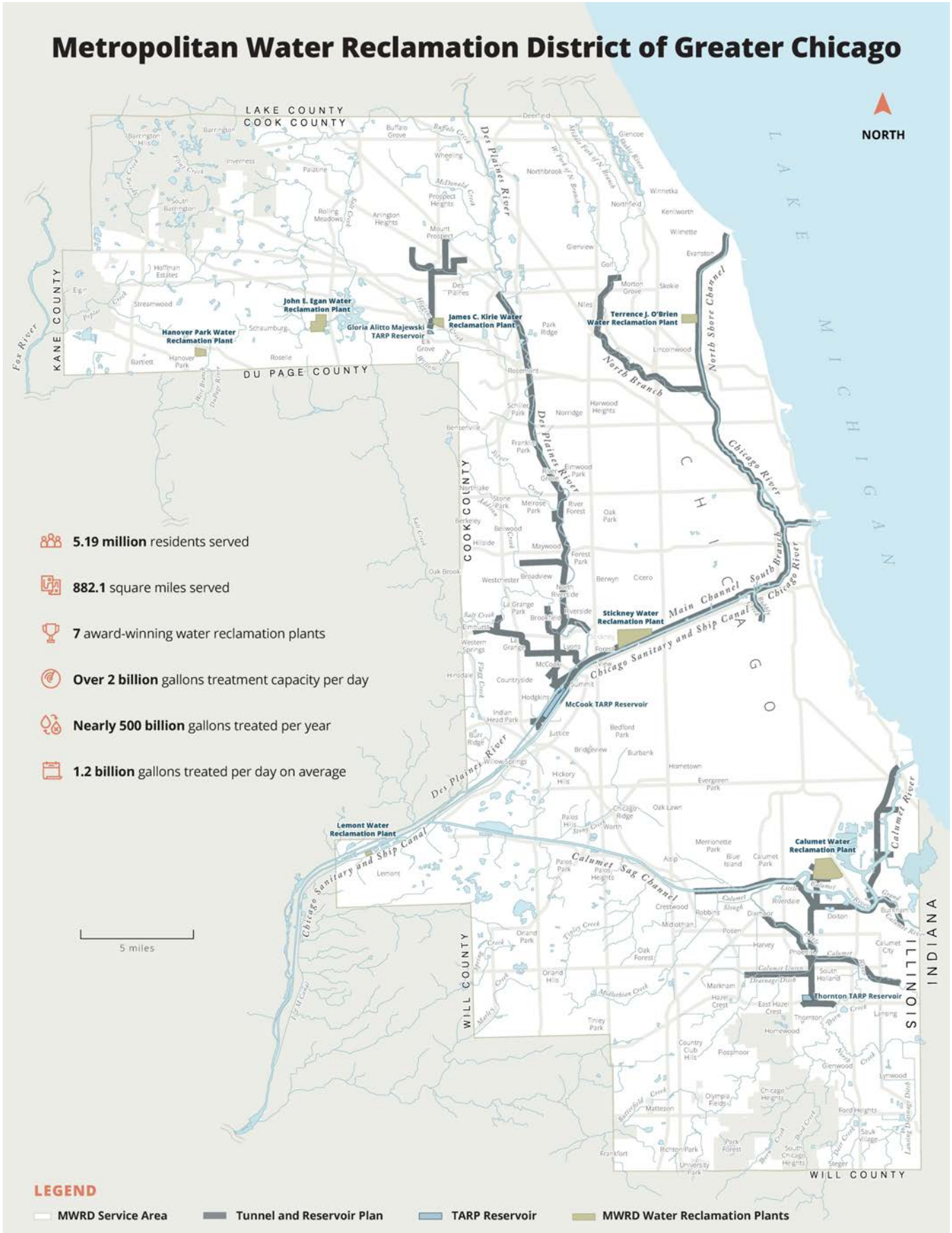
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Commissioner

Eira L. Corral Sepúlveda
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Commissioner


Metropolitan Water Reclamation District of Greater Chicago
NORTH
LAKE COUNTY
COOK COUNTY
KANE COUNTY
DU PAGE COUNTY
WILL COUNTY
INDIANA
ILLINOIS
LAKE MICHIGAN
CHICAGO
John E. Egan Water Reclamation Plant
Gloria Alitto Majewski TARP Reservoir
Hanover Park Water Reclamation Plant
James C. Kirie Water Reclamation Plant
Terrence J. O'Brien Water Reclamation Plant
Stickney Water Reclamation Plant
McCook TARP Reservoir
Lemont Water Reclamation Plant
Calumet Water Reclamation Plant
Thornton TARP Reservoir
Des Plaines River
North Branch
North Shore Channel
Chicago River
Main Channel
South Branch Chicago River
Chicago Sanitary and Ship Canal
Calumet Sag Channel
Calumet River
5 miles
5.19 million residents served
882.1 square miles served
7 award-winning water reclamation plants
Over 2 billion gallons treatment capacity per day
Nearly 500 billion gallons treated per year
1.2 billion gallons treated per day on average
LEGEND
MWRD Service Area
Tunnel and Reservoir Plan
TARP Reservoir
MWRD Water Reclamation Plants

The 2027 Tentative Budget for the Metropolitan Water Reclamation District of Greater Chicago consists of the Executive Director's Recommendations (previously published on October 13, 2026) and amendments approved by the Committee on Budget and Employment on November 5, 2026. This supplement to the Executive Director's Recommendations includes all of the Line Item Analysis schedules for each department with the recommendations of the Committee on Budget and Employment. A Position Analysis schedule is included only for departments where changes occurred due to actions taken at the November 5, 2026 Committee on Budget and Employment meeting. All changes are highlighted.

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Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET CHICAGO, ILLINOIS 60611-3154 312.751.5600

BOARD OF COMMISSIONERS
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November 19, 2026

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

Honorable Ladies and Gentlemen:

The Metropolitan Water Reclamation District of Greater Chicago (District) 2027 Budget, as presented by the Executive Director and revised by the Committee on Budget and Employment, is a $1.5 billion spending plan that invests in public infrastructure and considers the long-term environmental and financial implications of regulatory permit compliance. The District's Capital Improvement Program addresses infrastructure needs of critical assets and invests in flood control projects to strengthen flood resilience throughout Cook County. Additionally, the District remains committed to providing advance funding to the MWRD Retirement Fund. The 2027 Budget includes an anticipated $14.0 million transfer from the 2025 Property Tax Levy Adjustment and a $6.3 million transfer of excess revenue from the Corporate Fund to maintain the Retirement Fund's funded ratio.

Committee Hearings

The Committee on Budget and Employment received the Executive Director's Recommendations on October 13, 2026. A hearing on these recommendations was conducted on November 5, 2026, when the Executive Director and his Executive Team presented initiatives included in the 2027 Budget. The Executive Director presented a financial summary of the 2027 Budget. The District has a stable Corporate Fund and a sustainable Capital Improvement Program.

2026-2030 Strategic Plan

The 2026-2030 Strategic Plan, adopted by the Board of Commissioners on September 17, 2026, emphasizes core infrastructure and forward-looking resilience with priorities on wastewater treatment and stormwater management. The planning process combined inclusive engagement, data-driven analysis, and disciplined governance to produce a practical, forward-looking Strategic Plan. The Steering Committee conducted a review of identifying elements and prior plan accomplishments, subsequently soliciting feedback from employees, strategic partners, and the general public. These responses were considered to assist with prioritizing strategic objectives. As part of the planning process, the MWRD examined and updated our vision and mission, and reaffirmed our core values.

Working groups drafted the key results to be sought under each objective, and executive leadership ensured their clarity, feasibility, and alignment. This process positions the MWRD to deliver measurable progress across critical priorities. Details of the Strategic Plan, including key results and measures to track and report progress are discussed throughout the 2027 Budget, while the entire 2026-2030 Strategic Plan is available at mwrd.org/what-we-do/strategic-plan.





Through the Space to Grow partnership, with the District as a stakeholder, schoolyards across Chicago are being transformed to capture stormwater and expand green space. Four new schoolyard projects opened in the fall of 2026, including George Washington High School, Jane Addams Elementary School, Amelia Earhart Elementary School (pictured above on the left), and Bernhard Moos Elementary School (pictured above on the right).

Operating Budget

The 2027 Corporate Fund Budget is $538.8 million, an increase of $6.0 million from the 2026 Adjusted Budget. The District continues to be challenged by inflationary pressures in rising personnel, health care, technology, and construction costs, and higher electrical energy prices. Beginning in 2027, rising health care costs will be offset by an annual reimbursement of $10.0 million from the Other Postemployment Benefits Trust that will reduce the impact of retiree health care costs. Looking ahead to 2027, the District will continue to take a measured approach to managing financial obligations and maintain strict control over expenditure growth.

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 over 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.



The Stickney WRP is one of the largest wastewater treatment facilities in the world. The facility serves residents in the central part of Chicago as well as 46 other communities within a 260-square-mile area. Currently, the Stickney WRP serves over 2.2 million people, cleans an average of 700 million gallons of wastewater per day, and has the capacity to treat 1.4 billion gallons per day.

During the summer of 2026, above average rainfall during a series of heavy thunderstorms caused the Tunnel and Reservoir Plan (TARP) system to reach near capacity. The McCook Reservoir filled to capacity eight times while the Thornton Reservoir set a record for water collection. The escalating frequency of intense precipitation is projected to negatively impact operational budgets by increasing response costs such as electricity and chemicals.

The Maintenance & Operations Department maintains and operates the District's facilities and has a 2027 Budget of $307.2 million. The department continues to prepare for future regulatory permit requirements that will impact 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 O'Brien WRP will be subject to a phosphorus limit in 2027, and the Egan and Hanover Park WRPs by 2031 at the earliest. The Stickney, Calumet, and Kirie WRPs became subject to a phosphorus limit in 2021, 2024, and 2026, respectively.

Capital Budget

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. The 2027 Capital Improvement Program Budget is $537.2 million and includes a $65.0 million project to rebuild and modernize the dewatering facility at the Calumet WRP to allow for mechanical dewatering of digested sludge. The Chicago Transit Authority will reimburse the District $45.5 million for the construction work on this project, which is to accommodate the Red Line Extension. Of the total budget, 30.3 percent is dedicated to projects at the seven WRPs, including TARP control system replacement and mechanical equipment improvements, dewatering facility replacement, pump and blower house rehabilitation, and other projects necessary to rehabilitate century-old facilities. In addition to work at the WRPs, the 2027 CIP includes $33.0 million, or 6.1 percent, for two intercepting sewer rehabilitation projects.

The District utilizes State Revolving Fund loans, general obligation bonds, grants and reimbursements, and pay-as-you-go funding to maximize taxpayer value. Recognizing the need to invest in modernizing aging infrastructure, the District will allocate $10.0 million in PPRT revenue to the Construction Fund in 2027 and $10.0 million each year from 2028-2031, enhancing the CIP funding mix. The 2027 funding ratio is 41.4 percent general obligation bonds, 36.6 percent pay-as-you-go financing, 15.6 percent State Revolving Fund loans, and 6.4 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 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 290 stormwater management projects.

The District actively pursues federal and state grants to fund regional and local flood control projects. In 2026, the District anticipates receiving $12.4 million in Stormwater Fund grants and reimbursements, including $2.4 million through the Illinois Department of Transportation for the Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road in Hines, Illinois. Partnering with Cook County, the District received a total of $16.0 million in American Rescue Plan Act funding over four years that addressed localized flooding, including $9.5 million received in 2026. Additional grants are also being pursued for the Suburban Green Schoolyard pilots and other flood mitigation projects. In 2027, the District is budgeting to receive $8.7 million in grants.



Culverts along Thorn Ditch were replaced and stormwater storage was constructed at Maicach Park and Pioneer Park. The $5.8 million project is partially funded through the Stormwater Partnership Program with additional support from Cook County.

The 2027 Stormwater Management Fund Budget of $98.6 million continues the District's commitment to reduce flooding and support local stormwater management initiatives. Additionally, $8.9 million in 2026 and $13.0 million in 2027 were allocated from General Obligation Bonds to further the District's investment in flood control projects. The 2027 Property Tax Levy is $72.5 million.

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 Investors Service 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. Following the strategy of the 2026 Budget, the upcoming 2027 Budget allocates budgetary reserves to counter ongoing economic uncertainty and inflationary pressures.

Overall appropriations for 2027 total $1.5 billion, a decrease of $278.4 million from the 2026 Adjusted Budget which is primarily attributed to a $318.1 million decrease in the Capital Improvement Program due to the 2026 award of a project to build a modern battery at the O'Brien WRP to allow for biological phosphorus removal.



Strong credit ratings allow the MWRD the financial footing to own and operate seven water reclamation plants, including the Stickney Water Reclamation Plant.

The District's tax levy and appropriation for the 2027 Budget, compared to the 2026 Budget as Adjusted is:

	2027	2026 Adjusted	Increase (Decrease)	Percent Change
Total Tax Levy	$ 782,398,741	$ 756,733,790	$ 25,664,951	3.39%
Aggregate Levy	$ 430,193,300	$ 411,923,200	$ 18,270,100	4.44%
Total Appropriation	$ 1,524,581,500	$ 1,802,977,800	$ (278,396,300)	(15.44)%

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

Guided by the 2026-2030 Strategic Plan, the District prioritizes critical infrastructure, wastewater and stormwater management, flood resilience, financial and operational efficiency, and preparedness for evolving environmental and regulatory challenges. The 2027 Budget continues our conservative fiscal management and includes the policies, objectives, and resources to allow the District to remain true to our mission of protecting our water environment and the health of the residents of Cook County.

Respectfully submitted,

Patricia Theresa Flynn

Patricia Theresa Flynn
Chairperson, Committee on Budget and Employment

Budget Amendments

Major Budget Amendments Impacting the 2027 Tentative Budget

The 2027 Executive Director's Recommended Budget was presented to the Board of Commissioners on October 13, 2026 according to the budget process detailed on pages 39 - 41 of the 2027 Executive Director's Recommendations.

The purpose of this section is to describe budgetary amendments between the Executive Director's Recommendations and the Tentative Budget. The total appropriation is unchanged from the 2027 Executive Director's Recommendations of $1.5 billion.

The Construction Fund, Retirement Fund, Reserve Claim Fund, Capital Improvements Bond Fund, and Bond Redemption & Interest Fund are presented without modification from the 2027 Executive Director's Recommendations.

Corporate Fund

The Corporate Fund is the District's general operating fund and includes appropriation requests for all the day-to-day operational costs anticipated for 2027. The total appropriation request for the Corporate Fund is $538.8 million, unchanged from the 2027 Executive Director's Recommendations. The net-zero changes in appropriation are primarily due to changes in cost estimates and personnel.

Stormwater Management Fund

The Stormwater Management Fund is used to fund operational costs directly related to the Stormwater Management Program and pay-as-you-go infrastructure projects. The total appropriation request for the Stormwater Management Fund is $98.6 million, unchanged from the 2027 Executive Director's Recommendations. The net-zero change in appropriation is due to a change in the project schedules for four intergovernmental agreements ($2.4 million), the addition of funding reserved for unanticipated cost increases for waterway facility structures ($2.0 million) and 26-IGA-10, Citation Lake Stormwater Improvements, Phase II in Northfield Township project ($1.8 million), and professional engineering services for 10 construction projects ($1.7 million), offset by a shift in anticipated award for the Flood Control Project on Prairie Creek to 2028 ($7.9 million).





Left and Right: A green roof at the Blue Island Public Library, at 2433 York St., was one of 12 projects selected by the MWRD in 2024 to participate in the MWRD's Green Infrastructure Partnership Program. The project was completed in approximately one year and has since received the 2025 MWRD Excellence in Green Infrastructure Installation Award at the MWRD's 13th Annual Sustainability Summit. This collaboration underscores a shared commitment to supporting a more sustainable future for the neighborhood.

CHICAGO, November 19, 2026

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, 2027 and ending December 31, 2027, as prepared and submitted by the Executive Director in the document entitled "2027 Budget - Executive Director's Recommendations - October 13, 2026," 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, 2027, 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, 2027 and ending December 31, 2027";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027";

and

"An Ordinance for the Levy of Taxes for the fiscal year beginning January 1, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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, 2027 and ending December 31, 2027, 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, 2027, 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 2027 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, 2027 and ending December 31, 2027;

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 2027 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, 2027 and ending December 31, 2027, shall be published once before January 20, 2027, 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.

Approved as to Form and Legality:

General Counsel

Respectfully submitted,

Chairperson,
Committee on Budget and Employment

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES
2027-2025 ALL FUNDS

APPROPRIATIONS	2027 **	2026 AS PASSED	2026 AS ADJUSTED *	2025 ACTUAL
FUND				
Corporate Fund	$ 538,800,000	$ 532,820,200	$ 532,820,200	$ 523,694,700
Construction Fund	51,959,500	74,711,400	74,711,400	83,143,600
Capital Improvements Bond Fund ***	404,928,400	701,627,900	700,014,900	532,997,200
Stormwater Management Fund	98,574,200	96,748,200	96,748,200	134,723,100
Retirement Fund	114,461,000	100,776,000	100,776,000	118,736,000
Reserve Claim Fund	50,035,100	48,273,800	48,273,800	53,586,800
Bond Redemption & Interest Fund	265,823,300	248,020,300	249,633,300	247,726,274
TOTAL	$ 1,524,581,500	$ 1,802,977,800	$ 1,802,977,800	$ 1,694,607,674
TAX LEVIES				
Corporate Fund	$ 336,035,400	$ 321,709,200	$ 321,709,200	$ 310,547,658
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	72,500,000	67,500,000	67,500,000	62,500,000
Retirement Fund	79,657,900	77,214,000	77,214,000	74,398,700
Reserve Claim Fund	7,500,000	6,000,000	6,000,000	7,500,000
Levy Adjustment PA 102-0519	—	—	—	14,117,627
Subtotal	$ 502,693,300	$ 479,423,200	$ 479,423,200	$ 476,063,985
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
2016 Qualified Energy Conservation Limited Tax Series F	$ 165,803	$ 165,803	$ 165,803	$ 165,803
2009 Limited Tax Series	35,564,767	35,564,767	35,564,767	35,564,767
2016 Alternate Revenue Unlimited Tax Series E ****	—	3,755,959	—	3,754,146
Alternate Revenue Abatement ****	—	—	—	(3,754,146)
2016 Unlimited Tax Series C	—	1,554,404	—	1,554,404
2016 Limited Tax Series D	—	2,915,803	—	2,916,062
2021 Limited Tax Series A	10,481,140	7,970,000	7,970,000	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	16,565,285	16,435,492	16,435,492	13,124,611
2024 Unlimited Tax Series B	940,415	940,415	940,415	940,415
2026 Limited Tax Series A	6,603,330	—	5,135,923	—
2026 Unlimited Tax Series B	713,990	—	555,325	—
State Revolving Fund Bonds - Series: Various	98,881,213	99,184,496	100,257,228	99,045,121
State Revolving Fund Stormwater Abatement ****	—	—	—	(2,732,123)
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	5,244,288	5,686,010	5,686,010	7,954,832
2016 Unlimited Tax Series A	—	40,520,207	—	40,632,383
2016 Limited Tax Series B	—	6,012,176	—	6,125,389
2021 Limited Tax Series C	7,295,855	7,296,891	7,296,891	12,492,746
2021 Unlimited Tax Series D	1,634,974	1,634,974	1,634,974	1,634,974
2021 Unlimited Taxable Series E	9,057,769	9,013,480	9,013,480	6,151,287
2021 Alternate Revenue Unlimited Taxable Series F ****	2,166,341	902,092	902,092	3,213,438
2024 Limited Tax Series C	18,105,699	17,885,233	17,885,233	12,662,435
2024 Unlimited Tax Series D	7,652,591	9,818,912	9,818,912	1,207,513
2024 Alternate Revenue Unlimited Tax Series E ****	1,167,098	2,436,788	2,436,788	359,067
2026 Unlimited Tax Series C	42,177,202	—	40,215,544	—
2026 Limited Tax Series D	4,982,642	—	5,092,228	—
2026 Alternate Revenue Unlimited Tax Series E ****	3,753,886	—	3,752,332	—
Alternate Revenue Abatement ****	—	—	—	(3,572,505)
Subtotal Bond Redemption & Interest Fund	$ 279,705,441	$ 276,245,055	$ 277,310,590	$ 251,438,456
TOTAL	$ 782,398,741	$ 755,668,255	$ 756,733,790	$ 727,502,441
Abatement after the budget year ****	(9,819,448)	(9,826,963)	(9,823,336)	
Total (after planned abatement)	$ 772,579,293	$ 745,841,292	$ 746,910,454	

NOTES:
* As Adjusted reflects the 2025 EAV ($216,156,834,239) estimated to increase 3.5 percent, plus any subsequent supplemental levies.
** 2027 reflects an estimated 3.5 percent increase in EAV from the 2026 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
2027-2025 ALL FUNDS

Per $100 in Equalized Assessed Valuation (EAV)

FUND		2027 **	2026 AS PASSED	2026 AS ADJUSTED *	2025 ACTUAL
	tax rate limit				
Corporate Fund	41¢	14.51 ¢	14.62 ¢	14.38 ¢	14.37 ¢
Construction Fund	10¢	0.30	0.32	0.31	0.32
Stormwater Management Fund	5¢	3.13	3.07	3.02	2.90
Retirement Fund		3.44	3.51	3.45	3.44
Reserve Claim Fund	½ ¢	0.32	0.27	0.27	0.35
Levy Adjustment PA 102-0519		—	—	—	0.65
Subtotal		21.70 ¢	21.79 ¢	21.43 ¢	22.03 ¢
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		1.54	1.62	1.59	1.60
2016 Alternate Revenue Unlimited Tax Series E ***		—	0.17	—	0.20
Alternate Revenue Abatement ***		—	—	—	(0.20)
2016 Unlimited Tax Series C		—	0.07	—	0.10
2016 Limited Tax Series D		—	0.13	—	0.10
2021 Limited Tax Series A		0.45	0.36	0.36	0.30
2021 Unlimited Tax Series B		0.07	0.07	0.07	0.10
2024 Limited Tax Series A		0.72	0.75	0.73	0.60
2024 Unlimited Tax Series B		0.04	0.04	0.04	—
2026 Limited Tax Series A		0.29	—	0.23	—
2026 Unlimited Tax Series B		0.03	—	0.02	—
State Revolving Fund Bonds - Series:					
Various		4.27 ¢	4.51 ¢	4.48 ¢	4.50 ¢
Refunding Bonds - Series:					
2007 Unlimited Tax Series B		0.22 ¢	0.23 ¢	0.22 ¢	0.20 ¢
2007 Limited Tax Series C		0.23	0.26	0.25	0.37
2016 Unlimited Tax Series A		—	1.84	—	1.88
2016 Limited Tax Series B		—	0.27	—	0.28
2021 Limited Tax Series C		0.32	0.33	0.33	0.58
2021 Unlimited Tax Series D		0.07	0.07	0.07	0.07
2021 Unlimited Taxable Series E		0.39	0.41	0.40	0.29
2021 Alternate Revenue Unlimited Taxable Series F ***		0.09	0.04	0.04	0.10
2024 Limited Tax Series C		0.78	0.81	0.80	0.58
2024 Unlimited Tax Series D		0.33	0.45	0.44	0.07
2024 Alternate Revenue Unlimited Tax Series E ***		0.05	0.11	0.11	—
2026 Unlimited Tax Series C		1.82	—	1.80	—
2026 Limited Tax Series D		0.22	—	0.23	—
2026 Alternate Revenue Unlimited Tax Series E ***		0.16	—	0.17	—
Alternate Revenue Abatement ***		—	—	—	(0.10)
Subtotal Bond Redemption & Interest Fund		12.10 ¢	12.55 ¢	12.39 ¢	11.63 ¢
TOTAL		33.80 ¢	34.34 ¢	33.82 ¢	33.66 ¢

NOTES:
* As Adjusted reflects the 2025 EAV ($216,156,834,239) estimated to increase 3.5 percent, plus any subsequent supplemental levies.
** 2027 reflects an estimated 3.5 percent increase in EAV from the 2026 estimate.
*** As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

ACCOUNT SUMMARY COMPARISON
2027 - 2026 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation 2027	Account Appropriation 2026	Increase (Decrease) 2027-2026 Dollars	Increase (Decrease) 2027-2026 Percent
Board of Commissioners	$ 6,248,900	$ 6,233,300	$ 15,600	0.3
General Administration	26,401,900	25,500,200	901,700	3.5
Monitoring & Research	37,074,500	37,215,700	(141,200)	(0.4)
Procurement & Materials Management	11,823,600	11,884,900	(61,300)	(0.5)
Human Resources	73,059,500	75,515,400	(2,455,900)	(3.3)
Information Technology	25,067,400	22,807,300	2,260,100	9.9
Law	8,994,400	9,132,600	(138,200)	(1.5)
Finance	4,429,100	4,477,400	(48,300)	(1.1)
Maintenance & Operations:				
General Division	18,587,000	18,385,900	201,100	1.1
North Service Area	62,197,200	61,742,500	454,700	0.7
Calumet Service Area	70,784,900	73,512,800	(2,727,900)	(3.7)
Stickney Service Area	155,665,300	148,240,100	7,425,200	5.0
TOTAL Maintenance & Operations	$ 307,234,400	$ 301,881,300	$ 5,353,100	1.8
Engineering	38,466,300	38,172,100	294,200	0.8
TOTAL Corporate Fund	$ 538,800,000	$ 532,820,200	$ 5,979,800	1.1
Construction Fund	51,959,500	74,711,400	(22,751,900)	(30.5)
Capital Improvements Bond Fund	404,928,400	701,627,900	(296,699,500)	(42.3)
TOTAL Capital Budget	$ 456,887,900	$ 776,339,300	$ (319,451,400)	(41.1)
Stormwater Management Fund	98,574,200	96,748,200	1,826,000	1.9
Bond Redemption & Interest Fund	265,823,300	248,020,300	17,803,000	7.2
Retirement Fund	114,461,000	100,776,000	13,685,000	13.6
Reserve Claim Fund	50,035,100	48,273,800	1,761,300	3.6
GRAND TOTAL	$1,524,581,500	$1,802,977,800	$ (278,396,300)	(15.4)

PERSONNEL SUMMARY COMPARISON
2027 - 2025 ALL FUNDS

ORGANIZATION OR FUND	Proposed FTEs 2027	Budgeted FTEs 2026	Actual FTEs 2025	Increase (Decrease) 2027-2026 FTEs	Increase (Decrease) 2027-2026 Percent
Board of Commissioners	38	37	37	1	2.7
General Administration	132	132	130	—	—
Monitoring & Research	280	285	286	(5)	(1.8)
Procurement & Materials Management	55	56	52	(1)	(1.8)
Human Resources	76	76	72	—	—
Information Technology	73	73	72	—	—
Law	37	37	37	—	—
Finance	27	27	27	—	—
Maintenance & Operations:					
General Division	103	102	99	1	1.0
North Service Area	243	243	243	—	—
Calumet Service Area	196	198	195	(2)	(1.0)
Stickney Service Area	383	383	381	—	—
TOTAL Maintenance & Operations	925	926	918	(1)	(0.1)
Engineering	208	206	188	2	1.0
TOTAL Corporate Fund	1,851	1,855	1,819	(4)	(0.2)
Construction Fund	—	—	—	—	—
Capital Improvements Bond Fund	—	—	—	—	—
TOTAL Capital Budget	—	—	—	—	—
Stormwater Management Fund	100	102	98	(2)	(2.0)
Bond Redemption & Interest Fund	—	—	—	—	—
Retirement Fund	—	—	—	—	—
Reserve Claim Fund	—	—	—	—	—
GRAND TOTAL	1,951	1,957	1,917	(6)	(0.3)

ALL FUNDS
SUMMARY OF REVENUE AND EXPENDITURES
2027 BUDGETED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
REVENUE								
Net Assets Appropriable (a)	$ 162,786.7	$ 191,774.2	$ 22,939.5	$ 28,215.1	$ 74,511.5	$ 252,988.2	$ 48,795.1	$ 782,010.3
Reserve for Transfer to Retirement Fund	(6,250.0)	—	—	—	6,250.0	—	—	—
2025 Levy Adjustment to Retirement Fund	(14,000.0)	—	—	—	14,000.0	—	—	—
Budget Reserve	(78,917.9)	—	—	—	—	—	—	(78,917.9)
Net Property Taxes	324,274.2	—	6,755.0	69,962.5	—	—	—	400,991.7
Personal Property Replacement Tax	30,000.0	—	10,000.0	—	19,699.5	—	—	59,699.5
Working Cash Borrowings Adjustment	(5,074.2)	—	(105.0)	(1,087.5)	—	—	—	(6,266.7)
Bond Sales (Present & Future)	—	133,402.2	—	—	—	—	—	133,402.2
Reimbursements	—	—	4,900.0	—	—	—	—	4,900.0
Grants (Federal & State)	2,692.6	12,000.0	—	8,688.2	—	—	—	23,380.8
Investment Income	7,638.0	15,752.0	2,460.0	1,279.0	—	3,352.0	1,240.0	31,721.0
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	35,000.0	—	—	1,000.0	—	—	—	36,000.0
User Charge	51,200.0	—	—	—	—	—	—	51,200.0
TIF Differential Fee & Impact Fee	21,500.0	—	5,000.0	—	—	—	—	26,500.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,483.1)	—	9,483.1	—	—
Miscellaneous	7,950.6	2,000.0	10.0	—	—	—	—	9,960.6
TOTAL REVENUE	$ 538,800.0	$ 404,928.4	$ 51,959.5	$ 98,574.2	$ 114,461.0	$ 265,823.3	$ 50,035.1	$ 1,524,581.5
EXPENDITURES								
Board of Commissioners	$ 6,248.9	$ —	$ —	$ —	$ —	$ —	$ —	$ 6,248.9
General Administration	26,401.9	—	—	—	—	—	—	26,401.9
Monitoring & Research	37,074.5	—	—	—	—	—	—	37,074.5
Procurement & Materials Management	11,823.6	—	—	—	—	—	—	11,823.6
Human Resources	73,059.5	—	—	—	—	—	—	73,059.5
Information Technology	25,067.4	—	—	—	—	—	—	25,067.4
Law	8,994.4	—	—	—	—	—	—	8,994.4
Finance	4,429.1	—	—	—	—	—	—	4,429.1
Engineering	38,466.3	404,928.4	51,959.5	—	—	—	—	495,354.2
Maintenance & Operations	307,234.4	—	—	—	—	—	—	307,234.4
Stormwater Management Fund	—	—	—	98,574.2	—	—	—	98,574.2
Retirement Fund	—	—	—	—	114,461.0	—	—	114,461.0
Bond Redemption & Interest Fund	—	—	—	—	—	265,823.3	—	265,823.3
Reserve Claim Fund	—	—	—	—	—	—	50,035.1	50,035.1
TOTAL EXPENDITURES	$ 538,800.0	$ 404,928.4	$ 51,959.5	$ 98,574.2	$ 114,461.0	$ 265,823.3	$ 50,035.1	$ 1,524,581.5

(a) 2027 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
2026 ESTIMATED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
REVENUE								
Net Assets Appropriable	$ 75,939.8	$ 297,635.3	$ 53,245.3	$ 9,194.1	$ 71,794.7	$ 234,345.5	$ 48,061.1	$ 790,215.8
2024 Levy Adjustment to Retirement Fund	(10,000.0)	—	—	—	10,000.0	—	—	—
Adjustment for Receipts	83,439.0	—	105.0	12,783.9	—	—	—	96,327.9
Net Property Taxes	310,449.4	—	6,755.0	65,137.5	—	—	—	382,341.9
Personal Property Replacement Tax	37,132.2	—	9,700.0	—	18,981.3	—	—	65,813.5
Working Cash Borrowings Adjustment	(4,849.4)	—	(105.0)	(1,012.5)	—	—	—	(5,966.9)
Bond Sales (Present & Future)	—	145,000.0	—	—	—	—	—	145,000.0
Reimbursements	—	—	—	138.0	—	—	—	138.0
Grants (Federal & State)	2,700.0	12,000.0	—	12,272.6	—	—	—	26,972.6
Investment Income	8,129.0	16,586.0	2,058.0	1,211.0	—	5,581.0	2,216.0	35,781.0
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	42,835.0	—	—	900.0	—	—	—	43,735.0
User Charge	48,000.0	—	—	—	—	—	—	48,000.0
TIF Differential Fee & Impact Fee	52,043.4	—	—	—	—	—	—	52,043.4
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706.8)	—	9,706.8	—	—
Equity Transfer to Bond & Interest Fund	—	(5,000.0)	—	5,000.0	—	—	—	—
Miscellaneous	7,429.7	2,000.0	12.0	—	—	—	—	9,441.7
TOTAL REVENUE	$ 653,248.1	$ 518,221.3	$ 71,770.3	$ 95,917.8	$ 100,776.0	$ 249,633.3	$ 50,277.1	$ 1,739,843.9
EXPENDITURES								
Board of Commissioners	$ 5,555.2	$ —	$ —	$ —	$ —	$ —	$ —	$ 5,555.2
General Administration	23,204.9	—	—	—	—	—	—	23,204.9
Monitoring & Research	36,284.6	—	—	—	—	—	—	36,284.6
Procurement & Materials Management	11,103.9	—	—	—	—	—	—	11,103.9
Human Resources	72,585.6	—	—	—	—	—	—	72,585.6
Information Technology	20,561.8	—	—	—	—	—	—	20,561.8
Law	8,365.4	—	—	—	—	—	—	8,365.4
Finance	4,258.3	—	—	—	—	—	—	4,258.3
Engineering	32,372.7	230,370.1	48,830.8	—	—	—	—	311,573.6
Maintenance & Operations	276,168.9	—	—	—	—	—	—	276,168.9
Stormwater Management Fund	—	—	—	67,702.7	—	—	—	67,702.7
Retirement Fund	—	—	—	—	100,776.0	—	—	100,776.0
Bond Redemption & Interest Fund	—	—	—	—	—	249,633.3	—	249,633.3
Reserve Claim Fund	—	—	—	—	—	—	5,322.6	5,322.6
TOTAL EXPENDITURES	$ 490,461.3	$ 230,370.1	$ 48,830.8	$ 67,702.7	$ 100,776.0	$ 249,633.3	$ 5,322.6	$ 1,193,096.8

* 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.

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$210,199,698	$ 229,589,500	$ 228,941,400	$ 158,285,883	$220,243,600	$ 234,509,300	$ 234,395,100
601050	Compensation Plan Adjustments	2,308,301	1,908,300	2,214,900	1,652,898	2,020,500	1,895,500	1,895,500
601060	Compensation for Paid Overtime	6,026,943	5,727,500	5,727,500	4,531,481	5,803,700	5,734,100	5,787,600
601070	Social Security and Medicare Contributions	3,121,284	3,348,600	3,334,600	2,520,294	3,240,000	3,530,900	3,529,200
601080	Salaries of Nonbudgeted Employees	93,367	74,700	215,000	131,969	208,100	81,600	81,600
601090	Employee Claims	104,553	100,000	100,000	53,338	96,600	100,000	100,000
601100	Tuition and Training Payments	815,231	1,504,200	1,452,500	760,445	1,261,500	1,436,900	1,450,400
601240	District Contribution for 401(a) Retirement Plan	1,080,953	2,365,500	2,365,500	1,768,917	2,385,000	2,636,400	2,636,400
601250	Health and Life Insurance Premiums	59,973,741	53,797,100	53,797,100	34,638,060	51,619,200	50,158,000	50,158,000
601270	General Salary Adjustments	—	—	—	—	—	4,362,000	4,358,500
601300	Personal Services, N.O.C. (Not Otherwise Classified)	799,099	1,236,900	1,236,900	752,266	928,200	1,238,100	1,238,100
100	TOTAL PERSONAL SERVICES	284,523,170	299,652,300	299,385,400	205,095,551	287,806,400	305,682,800	305,630,400
612010	Travel	49,521	155,400	155,400	60,726	121,100	105,000	110,000
612030	Meals and Lodging	198,608	360,700	371,700	160,140	300,500	262,800	271,800
612040	Postage, Freight, and Delivery Charges	95,521	73,800	73,800	23,852	68,300	61,700	62,200
612050	Compensation for Personally-Owned Automobiles	119,959	152,600	154,100	84,954	136,500	151,600	151,600
612080	Motor Vehicle Operating Services	60,119	73,400	73,400	55,856	68,800	75,500	75,500
612090	Reprographic Services	33,979	207,300	207,300	186,156	143,300	201,600	201,600
612150	Electrical Energy	49,749,443	49,799,400	49,794,400	27,631,599	45,354,000	51,448,200	51,448,200
612160	Natural Gas	1,998,062	2,885,300	2,885,300	1,384,883	2,431,400	2,767,800	2,767,800
612170	Water and Water Services	1,625,623	1,574,500	1,578,300	1,349,599	1,503,300	1,860,700	1,860,700
612210	Communication Services	4,526,878	2,362,000	2,775,500	2,716,863	2,371,900	1,932,700	1,932,700
612240	Testing and Inspection Services	4,542,064	3,531,200	3,592,300	3,464,659	3,392,000	2,528,200	2,528,200
612250	Court Reporting Services	44,984	106,000	106,000	99,437	85,000	93,000	93,000
612260	Medical Services	495,831	574,600	574,600	521,800	499,200	575,600	575,600
612280	Subscriptions and Membership Dues	877,872	1,051,200	1,051,200	884,667	1,134,100	1,076,000	1,076,000
612290	Insurance Premiums	5,405,912	7,019,600	7,019,600	363,988	6,546,000	7,438,000	7,438,000
612330	Rental Charges	1,798,081	1,885,400	1,885,700	1,861,193	1,903,900	2,283,100	2,283,100
612340	Discount Lost	3,130	5,000	5,000	1,927	5,000	5,000	5,000
612360	Advertising	98,074	140,200	130,200	112,989	101,800	119,000	119,000
612370	Administration Building Operation	1,362,323	1,602,700	1,602,700	1,591,098	1,459,900	1,484,000	1,484,000

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612390	Administration Building McMillan Pavilion Operation	801,601	963,600	963,600	950,002	781,000	869,200	869,200
612400	Intergovernmental Agreements	80,000	80,000	80,000	80,000	76,500	77,000	77,000
612410	Governmental Service Charges	4,864,821	4,844,400	4,844,400	3,599,631	4,924,600	5,501,200	5,501,200
612420	Maintenance of Grounds and Pavements	1,500,721	2,019,200	2,019,200	1,886,769	1,684,300	2,102,600	2,102,600
612430	Payments for Professional Services	3,851,450	9,673,900	9,467,300	8,047,311	7,292,600	7,723,600	7,724,100
612490	Contractual Services, N.O.C.	1,417,624	2,649,400	2,440,300	2,256,001	2,054,600	2,476,300	2,522,900
612520	Waste Material Disposal Charges	23,378,045	26,947,500	26,980,500	25,542,186	23,555,800	28,135,000	28,135,000
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	75,000
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	5,400,000	5,400,000
612600	Repairs to Collection Facilities	6,412,820	7,613,300	8,330,600	7,676,413	6,136,400	11,746,600	11,746,600
612620	Repairs to Waterway Facilities	2,523,692	6,586,600	6,386,600	6,344,524	2,755,900	3,649,500	3,649,500
612650	Repairs to Process Facilities	10,405,927	14,687,800	14,161,000	13,083,284	12,466,800	13,118,700	13,118,700
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	1,912,000	1,912,000
612680	Repairs to Buildings	1,429,909	2,733,000	2,755,300	2,520,319	1,795,400	2,907,700	2,907,700
612760	Repairs to Material Handling and Farming Equipment	387,656	371,000	371,000	364,000	335,200	391,000	391,000
612780	Safety Repairs and Services	715,933	632,800	632,800	597,235	505,100	799,700	799,700
612790	Repairs to Marine Equipment	28,225	77,100	77,100	73,321	75,600	61,600	63,600
612800	Repairs to Office Furniture and Equipment	31,498	94,100	95,900	85,989	54,500	99,100	97,400
612810	Computer Equipment Maintenance	459,398	553,500	553,500	517,438	551,900	578,500	578,500
612820	Computer Software Maintenance	6,636,315	7,769,300	7,770,300	6,426,007	6,074,200	8,111,200	8,111,700
612840	Communications Equipment Maintenance (Includes Software)	1,018,231	869,900	849,900	833,936	825,500	950,100	950,100
612860	Repairs to Vehicle Equipment	656,958	580,000	599,900	571,252	675,100	694,500	694,500
612970	Repairs to Testing and Laboratory Equipment	419,066	509,500	506,200	492,235	487,600	471,300	522,200
612990	Repairs, N.O.C.	3,827	38,000	38,000	14,677	22,700	32,500	32,500
200	TOTAL CONTRACTUAL SERVICES	144,647,815	170,596,200	170,701,900	130,620,228	146,078,300	172,353,400	172,466,700
623030	Metals	227,434	247,600	249,800	243,217	266,000	273,600	273,600
623070	Electrical Parts and Supplies	4,628,890	6,576,100	6,548,600	5,713,774	5,877,400	6,902,100	6,902,100
623090	Plumbing Accessories and Supplies	1,612,426	2,115,600	2,314,600	2,013,485	1,829,400	2,086,500	2,086,500
623110	Hardware	139,276	140,000	149,000	148,932	136,200	147,000	147,000
623130	Buildings, Grounds, Paving Materials, and Supplies	473,087	547,900	520,500	453,006	450,500	490,400	490,400
623170	Fiber, Paper, and Insulation Materials	73,668	73,800	68,800	54,742	66,600	67,000	67,000

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623190	Paints, Solvents, and Related Materials	41,618	47,300	47,300	42,137	44,800	47,300	47,300
623250	Vehicle Parts and Supplies	247,616	282,700	282,700	263,162	252,600	295,400	295,400
623270	Mechanical Repair Parts	6,010,645	7,624,700	7,454,700	6,566,853	6,414,300	8,336,300	8,336,300
623300	Manhole Materials	38,846	70,000	70,000	68,497	55,000	10,000	10,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	295,947	400,200	427,800	376,798	374,000	346,100	345,100
623530	Farming Supplies	12,792	19,000	19,000	18,953	19,000	21,500	21,500
623560	Processing Chemicals	24,699,880	32,041,800	31,383,000	28,088,290	29,109,700	31,514,400	31,478,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,195,604	1,359,800	1,429,800	1,280,247	1,297,600	1,361,300	1,375,400
623660	Cleaning Supplies	356,280	352,200	410,700	353,072	316,000	375,700	375,700
623680	Tools and Supplies	477,070	482,700	555,700	501,895	465,300	554,900	555,900
623700	Wearing Apparel	266,726	274,200	265,200	230,019	245,500	265,300	265,300
623720	Books, Maps, and Charts	18,830	28,500	28,600	14,244	23,400	26,200	26,200
623780	Safety and Medical Supplies	342,717	433,100	433,000	251,952	363,300	434,300	434,300
623800	Computer Software	337,859	425,000	431,900	248,893	359,300	362,800	362,800
623810	Computer Supplies	499,067	634,800	702,300	688,386	627,400	1,892,200	1,892,200
623820	Fuel	542,943	713,600	768,600	720,165	720,500	758,500	758,500
623840	Gases	125,910	140,100	140,100	110,012	131,600	142,600	142,600
623850	Communications Supplies	40,984	40,500	40,500	36,981	38,300	28,000	28,000
623860	Lubricants	415,417	424,400	384,400	306,250	383,100	384,800	384,800
623990	Materials and Supplies, N.O.C.	344,064	393,600	415,100	325,376	320,800	409,600	409,600
300	TOTAL MATERIALS AND SUPPLIES	43,465,596	55,889,200	55,541,700	49,119,338	50,187,600	57,533,800	57,512,300
634600	Equipment for Collection Facilities	33,758	45,000	45,000	16,861	43,500	45,000	45,000
634650	Equipment for Process Facilities	2,041,821	2,464,600	2,536,000	2,437,920	2,398,700	984,600	984,600
634760	Material Handling and Farming Equipment	1,381,813	1,475,000	1,545,000	1,522,002	1,421,900	—	35,600
634790	Marine Equipment	65,930	—	900	810	900	—	—
634810	Computer Equipment	155,955	128,800	115,700	104,895	162,000	88,300	88,300
634820	Computer Software	51,247	43,000	38,000	32,385	27,000	7,000	7,000
634840	Communications Equipment (Includes Software)	318,412	—	—	—	—	—	—
634860	Vehicle Equipment	490,412	645,000	821,700	666,887	536,800	863,300	863,300
634970	Testing and Laboratory Equipment	337,072	763,900	827,100	816,286	751,100	347,800	272,800
634990	Machinery and Equipment, N.O.C.	542,207	283,000	427,600	413,946	297,100	134,000	134,000
400	TOTAL MACHINERY AND EQUIPMENT	5,418,626	5,848,300	6,357,000	6,011,992	5,639,000	2,470,000	2,430,600

101 11000 - 69000	Fund: Corporate Department: All	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
667130	Taxes on Real Estate	690,702	834,200	834,200	696,260	750,000	760,000	760,000
700	TOTAL FIXED AND OTHER CHARGES	690,702	834,200	834,200	696,260	750,000	760,000	760,000
TOTAL CORPORATE FUND		$478,745,909	$ 532,820,200	$ 532,820,200	$ 391,543,369	$490,461,300	$ 538,800,000	$ 538,800,000

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

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

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

101	Fund: Corporate	LINE ITEM ANALYSIS						
11000	Department: Board of Commissioners							
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 4,081,174	$ 4,379,700	$ 4,347,700	$ 2,982,034	$ 4,193,100	$ 4,553,400	$ 4,553,400
601050	Compensation Plan Adjustments	6,517	15,000	61,000	60,439	60,100	15,000	15,000
601060	Compensation for Paid Overtime	1,626	2,000	2,000	450	1,100	2,000	2,000
601070	Social Security and Medicare Contributions	95,522	117,800	103,800	74,829	94,100	123,000	123,000
601100	Tuition and Training Payments	18,125	18,300	18,300	9,615	15,700	26,800	26,800
601270	General Salary Adjustments	—	—	—	—	—	117,900	117,900
601300	Personal Services, N.O.C. (Not Otherwise Classified)	503,413	734,700	734,700	380,998	518,600	754,500	754,500
100	TOTAL PERSONAL SERVICES	4,706,377	5,267,500	5,267,500	3,508,365	4,882,700	5,592,600	5,592,600
612010	Travel	4,947	15,000	15,000	4,218	10,400	11,600	11,600
612030	Meals and Lodging	15,265	31,600	31,600	9,154	27,400	19,200	19,200
612040	Postage, Freight, and Delivery Charges	—	—	—	—	—	100	100
612050	Compensation for Personally-Owned Automobiles	118	1,000	1,000	404	500	300	300
612080	Motor Vehicle Operating Services	34	500	500	15	500	300	300
612280	Subscriptions and Membership Dues	31,388	32,700	32,700	32,605	31,400	33,600	33,600
612430	Payments for Professional Services	387,458	869,300	869,300	525,873	595,100	580,100	580,100
612490	Contractual Services, N.O.C.	930	1,200	1,200	1,087	1,200	1,100	1,100
200	TOTAL CONTRACTUAL SERVICES	440,139	951,300	951,300	573,356	666,500	646,300	646,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,604	14,500	14,500	5,698	6,000	9,700	9,700
623990	Materials and Supplies, N.O.C.	—	—	—	—	—	300	300
300	TOTAL MATERIALS AND SUPPLIES	4,604	14,500	14,500	5,698	6,000	10,000	10,000
TOTAL BOARD OF COMMISSIONERS		$ 5,151,120	$ 6,233,300	$ 6,233,300	$ 4,087,419	$ 5,555,200	$ 6,248,900	$ 6,248,900

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

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

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

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 13,299,313	$ 15,338,200	$ 15,338,200	$ 10,396,517	$ 13,665,900	$ 15,796,500	$ 15,796,500
601050	Compensation Plan Adjustments	224,659	107,200	107,200	45,547	51,600	123,300	123,300
601060	Compensation for Paid Overtime	1,512,268	1,014,100	1,014,100	868,215	1,181,700	1,126,100	1,126,100
601070	Social Security and Medicare Contributions	210,365	221,500	221,500	169,932	219,500	238,900	238,900
601080	Salaries of Nonbudgeted Employees	29,448	69,700	69,700	42,747	69,300	76,600	76,600
601100	Tuition and Training Payments	54,313	72,900	72,900	29,766	42,000	48,000	48,000
601270	General Salary Adjustments	—	—	—	—	—	312,700	312,700
100	TOTAL PERSONAL SERVICES	15,330,366	16,823,600	16,823,600	11,552,724	15,230,000	17,722,100	17,722,100
612010	Travel	8,079	19,100	19,100	3,971	8,100	13,500	13,500
612030	Meals and Lodging	21,293	27,400	27,400	8,824	15,000	18,200	18,200
612040	Postage, Freight, and Delivery Charges	86,303	60,000	60,000	10,470	57,000	50,000	50,000
612050	Compensation for Personally-Owned Automobiles	3,136	3,700	3,700	1,710	3,200	4,700	4,700
612080	Motor Vehicle Operating Services	58,567	69,000	69,000	55,590	66,600	72,500	72,500
612090	Reprographic Services	26,503	188,800	188,800	174,899	125,400	188,900	188,900
612150	Electrical Energy	350,265	405,000	400,000	194,614	380,700	370,000	370,000
612160	Natural Gas	31,450	45,000	45,000	21,572	36,000	35,000	35,000
612170	Water and Water Services	6,262	5,400	10,400	8,020	6,100	6,300	6,300
612280	Subscriptions and Membership Dues	846,389	1,018,300	1,018,300	851,942	1,102,500	1,042,200	1,042,200
612330	Rental Charges	1,342,170	1,570,000	1,570,000	1,564,114	1,622,700	1,974,800	1,974,800
612360	Advertising	3,698	5,000	5,000	2,698	3,000	—	—
612370	Administration Building Operation	1,362,323	1,602,700	1,602,700	1,591,098	1,459,900	1,484,000	1,484,000
612390	Administration Building McMillan Pavilion Operation	801,601	963,600	963,600	950,002	781,000	869,200	869,200
612400	Intergovernmental Agreements	80,000	80,000	80,000	80,000	76,500	77,000	77,000
612430	Payments for Professional Services	577,723	735,000	720,000	439,695	428,800	764,400	764,400
612490	Contractual Services, N.O.C.	191,195	279,400	279,400	216,011	209,000	274,200	274,200
612680	Repairs to Buildings	4,134	57,500	72,500	71,874	71,600	16,000	16,000
612800	Repairs to Office Furniture and Equipment	21,748	73,600	73,600	64,781	43,200	74,000	74,000
612820	Computer Software Maintenance	288,306	586,300	586,300	483,161	482,200	417,900	417,900
612840	Communications Equipment Maintenance (Includes Software)	24,624	26,300	26,300	26,220	26,300	27,600	27,600

101	Fund: Corporate	LINE ITEM ANALYSIS						
15000	Department: General Administration							
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612860	Repairs to Vehicle Equipment	523,869	410,300	410,300	395,061	510,900	503,300	503,300
200	TOTAL CONTRACTUAL SERVICES	6,659,639	8,231,400	8,231,400	7,216,327	7,515,700	8,283,700	8,283,700
623070	Electrical Parts and Supplies	2,942	11,500	9,000	9,000	1,500	8,000	8,000
623090	Plumbing Accessories and Supplies	7,807	10,000	9,000	9,000	8,000	9,000	9,000
623110	Hardware	16,385	18,000	17,000	16,943	15,500	18,000	18,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	97,362	131,100	156,600	151,843	145,600	174,900	174,900
623660	Cleaning Supplies	—	2,500	1,000	1,000	—	1,000	1,000
623700	Wearing Apparel	43,769	48,500	39,500	29,315	29,200	58,500	58,500
623720	Books, Maps, and Charts	1,633	1,000	1,000	91	300	—	—
623810	Computer Supplies	8,195	—	—	—	—	—	—
623990	Materials and Supplies, N.O.C.	172,864	118,800	108,300	101,286	94,000	112,900	112,900
300	TOTAL MATERIALS AND SUPPLIES	350,957	341,400	341,400	318,478	294,100	382,300	382,300
634810	Computer Equipment	—	103,800	90,700	86,094	152,000	13,800	13,800
634860	Vehicle Equipment	—	—	13,100	13,002	13,100	—	—
634990	Machinery and Equipment, N.O.C.	13,619	—	—	—	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	13,619	103,800	103,800	99,096	165,100	13,800	13,800
TOTAL GENERAL ADMINISTRATION		$ 22,354,581	$ 25,500,200	$ 25,500,200	$ 19,186,625	$ 23,204,900	$ 26,401,900	$ 26,401,900

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

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

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

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 30,180,770	$ 32,533,800	$ 32,533,800	$ 22,560,820	$ 31,886,700	$ 32,887,200	$ 32,773,000
601050	Compensation Plan Adjustments	44,567	308,700	308,700	208,281	244,200	200,000	200,000
601060	Compensation for Paid Overtime	246,031	276,000	276,000	189,906	250,000	240,000	293,500
601070	Social Security and Medicare Contributions	424,524	463,600	463,600	341,809	445,400	481,800	480,100
601100	Tuition and Training Payments	57,579	130,700	130,700	99,053	91,300	28,500	42,000
601270	General Salary Adjustments	—	—	—	—	—	933,100	929,600
100	TOTAL PERSONAL SERVICES	30,953,471	33,712,800	33,712,800	23,399,869	32,917,600	34,770,600	34,718,200
612010	Travel	13,918	44,700	44,700	23,614	42,100	8,900	13,900
612030	Meals and Lodging	46,524	106,100	106,100	49,471	91,900	18,300	27,300
612040	Postage, Freight, and Delivery Charges	7,353	9,500	9,500	9,500	8,700	8,000	8,500
612050	Compensation for Personally-Owned Automobiles	23,855	27,100	27,100	14,123	25,400	27,200	27,200
612080	Motor Vehicle Operating Services	541	500	500	—	200	100	100
612330	Rental Charges	600	2,000	2,000	—	400	—	—
612410	Governmental Service Charges	19,000	19,000	19,000	19,000	19,000	19,000	19,000
612430	Payments for Professional Services	113,281	540,000	529,500	524,879	527,700	460,100	460,600
612490	Contractual Services, N.O.C.	437,047	724,700	671,100	648,089	682,700	284,800	331,400
612790	Repairs to Marine Equipment	28,225	77,100	77,100	73,321	75,600	61,600	63,600
612820	Computer Software Maintenance	31,372	32,700	33,700	32,353	32,600	25,300	25,800
612970	Repairs to Testing and Laboratory Equipment	412,879	499,200	498,200	484,435	479,700	459,200	508,400
200	TOTAL CONTRACTUAL SERVICES	1,134,595	2,082,600	2,018,500	1,878,785	1,986,000	1,372,500	1,485,800
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	32,812	60,400	60,400	56,255	59,300	12,400	12,400
623530	Farming Supplies	9,137	15,000	15,000	15,000	15,000	15,500	15,500
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	411,108	458,000	458,000	439,983	448,900	446,800	460,900
623700	Wearing Apparel	17,833	14,000	14,000	13,699	13,800	12,000	12,000
623720	Books, Maps, and Charts	900	1,000	1,000	426	800	900	900
623810	Computer Supplies	—	300	300	—	—	—	—
623820	Fuel	11,710	16,600	16,600	16,600	16,600	21,000	21,000
623840	Gases	—	—	—	—	—	31,000	31,000
623990	Materials and Supplies, N.O.C.	53,839	66,100	66,100	62,339	65,600	44,000	44,000
300	TOTAL MATERIALS AND SUPPLIES	537,339	631,400	631,400	604,302	620,000	583,600	597,700

101 16000	Fund: Corporate Department: Monitoring & Research	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634790	Marine Equipment	65,930	—	900	810	900	—	—
634820	Computer Software	—	25,000	25,000	20,020	9,000	—	—
634970	Testing and Laboratory Equipment	337,072	763,900	827,100	816,286	751,100	347,800	272,800
400	TOTAL MACHINERY AND EQUIPMENT	403,002	788,900	853,000	837,116	761,000	347,800	272,800
TOTAL MONITORING & RESEARCH		$ 33,028,407	$ 37,215,700	$ 37,215,700	$ 26,720,072	$ 36,284,600	$ 37,074,500	$ 37,074,500

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

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

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

Fund: Corporate
Dept: Monitoring & Research

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Recommended By Committee on Budget / Employment Budgeted FTEs	2027 Recommended By Committee on Budget / Employment Appropriation in Dollars
110	**Executive Division**					
111	**Executive Section**					
EX11	Director of Monitoring & Research	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
TOTAL 111	Executive Section	3	2	412,449	2	418,114
112	**Budget & Administrative Section**					
HP23	Deputy Director of Monitoring & Research	1	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	6	6	918,682	6	933,239
TOTAL 110	Executive Division	9	8	1,331,131	8	1,351,354
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	1,178,936	8	1,188,774
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	554,846	5	569,477

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2025	2026		2027	
					Recommended By Committee on Budget / Employment	
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	1	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	12	13	1,341,587	13	1,367,250
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	7	6		6	
HP09	Laboratory Assistant	2	2		2	
TOTAL 124	Microbiology Section	14	14	1,328,644	14	1,335,521
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	1,627,267	15	1,670,144

Fund: Corporate
Dept: Monitoring & Research

POSITION ANALYSIS

		2025	2026		2027	
					Recommended By Committee on Budget / Employment	
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		5	
TOTAL 129	Wastewater Capital Planning & Research Section	26	26	3,497,808	25	3,500,968
TOTAL 120	Environmental Monitoring & Research Division	80	81	9,529,088	80	9,632,133
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	1	—		—	
TOTAL 161	Analytical Laboratories Administrative Section	9	8	1,178,301	8	1,209,193
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	

Fund: Corporate
Dept: Monitoring & Research

POSITION ANALYSIS

		2025	2026		2027	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician	10	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 162	Stickney Analytical Laboratory Section	24	24	2,470,462	24	2,531,884
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	10	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 164	Industrial Waste Analytical Laboratory Section	22	22	2,277,250	22	2,315,577
165	**Organic Compounds Analytical Laboratory Section**					
HP18	Supervising Environmental Chemist	1	1		—	
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	1	1		—	
HP11	Laboratory Technician	3	3		3	
TOTAL 165	Organic Compounds Analytical Laboratory Section	10	10	1,203,617	8	937,599
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	3	3		3	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 166	Egan Analytical Laboratory Section	20	20	1,934,428	20	1,983,708
167	**Calumet Analytical Laboratory Section**					
HP18	Supervising Environmental Chemist	1	1		1	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2025	2026		2027	
					Recommended By Committee on Budget / Employment	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	2	2		2	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 167	Calumet Analytical Laboratory Section	19	19	1,836,964	19	1,876,028
TOTAL 160	Analytical Laboratories Division	104	103	10,901,022	101	10,853,989
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	
TOTAL 191	Industrial Waste Administrative Section	2	2	322,086	2	327,751
192	**Technical Services Section**					
HP18	Supervising Environmental Specialist	1	1		1	
HP17	Senior Environmental Specialist	2	2		2	
HP15	Environmental Specialist	3	3		2	
HP11	Administrative Specialist	1	1		1	
NR3642	Pollution Control Technician II	1	1		1	
TOTAL 192	Technical Services Section	8	8	962,919	7	895,712
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	14		14	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	2	2		1	
TOTAL 193	Pretreatment & Cost Recovery Section	32	32	4,223,309	31	4,120,276

Fund: Corporate
Dept: Monitoring & Research

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Budgeted FTEs (Recommended By Committee on Budget / Employment)	2027 Appropriation in Dollars (Recommended By Committee on Budget / Employment)
194	**Field Services Section**					
HP18	Supervising Environmental Specialist	2	2		2	
HP17	Senior Environmental Specialist	4	4		4	
HP15	Environmental Specialist	23	23		23	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
NR3641	Pollution Control Technician I	20	20		20	
TOTAL 194	Field Services Section	51	51	5,736,333	51	5,820,348
TOTAL 190	Industrial Waste Division	93	93	11,244,647	91	11,164,087
TOTAL	Monitoring & Research	286	285	33,005,888	280	33,001,563

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

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 5,477,410	$ 6,547,900	$ 6,547,900	$ 4,251,967	$ 6,102,900	$ 6,688,300	$ 6,688,300
601050	Compensation Plan Adjustments	15,668	22,800	22,800	—	7,400	37,600	37,600
601060	Compensation for Paid Overtime	1,916	9,800	9,800	1,326	4,800	9,800	9,800
601070	Social Security and Medicare Contributions	76,621	94,300	94,300	63,588	81,600	97,300	97,300
601100	Tuition and Training Payments	6,945	13,200	13,200	6,883	12,400	13,400	13,400
601270	General Salary Adjustments	—	—	—	—	—	125,900	125,900
100	TOTAL PERSONAL SERVICES	5,578,560	6,688,000	6,688,000	4,323,764	6,209,100	6,972,300	6,972,300
612010	Travel	—	1,000	1,000	—	900	1,200	1,200
612030	Meals and Lodging	—	1,200	1,200	—	1,100	1,300	1,300
612050	Compensation for Personally-Owned Automobiles	69	800	800	197	400	900	900
612080	Motor Vehicle Operating Services	45	200	200	—	100	100	100
612360	Advertising	86,957	127,200	117,200	103,535	90,800	112,000	112,000
612430	Payments for Professional Services	550	150,000	150,000	—	140,000	—	—
612680	Repairs to Buildings	6,252	22,600	12,700	12,700	11,000	22,500	22,500
612800	Repairs to Office Furniture and Equipment	—	1,200	1,200	1,100	300	1,000	1,000
612820	Computer Software Maintenance	63,363	155,300	155,300	56,010	134,500	146,800	146,800
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	—	400	400
612860	Repairs to Vehicle Equipment	13,458	17,500	37,400	32,594	37,400	37,400	37,400
200	TOTAL CONTRACTUAL SERVICES	170,694	477,400	477,400	206,136	416,500	323,600	323,600
623030	Metals	181,687	200,000	200,000	197,316	226,000	226,000	226,000
623070	Electrical Parts and Supplies	445,233	540,500	540,500	484,999	490,000	490,000	490,000
623090	Plumbing Accessories and Supplies	601,377	650,000	570,000	466,171	640,000	620,000	620,000
623110	Hardware	117,078	113,000	123,000	122,989	112,000	120,000	120,000
623130	Buildings, Grounds, Paving Materials, and Supplies	218,933	240,700	210,700	153,623	210,000	210,000	210,000
623170	Fiber, Paper, and Insulation Materials	68,765	66,800	61,800	49,087	60,000	60,000	60,000
623190	Paints, Solvents, and Related Materials	32,524	37,000	37,000	32,241	36,000	37,000	37,000
623250	Vehicle Parts and Supplies	37,372	39,300	39,300	25,817	34,000	34,000	34,000
623270	Mechanical Repair Parts	213,662	277,300	237,300	193,338	208,000	208,000	208,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,305	8,700	8,700	8,689	8,600	9,400	9,400

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	731,909	830,300	900,300	799,463	785,000	845,000	845,000
623660	Cleaning Supplies	350,366	343,000	403,000	347,508	310,000	368,000	368,000
623680	Tools and Supplies	139,398	124,500	164,500	142,630	129,000	144,500	144,500
623700	Wearing Apparel	202,720	207,700	207,700	184,826	200,000	190,000	190,000
623780	Safety and Medical Supplies	80,762	86,300	86,300	77,397	75,000	75,000	75,000
623810	Computer Supplies	17,910	16,000	26,000	24,141	15,000	15,000	15,000
623820	Fuel	266,210	325,000	325,000	281,565	370,000	380,000	380,000
623840	Gases	125,679	133,500	133,500	103,412	128,000	105,000	105,000
623850	Communications Supplies	21,000	20,500	20,500	18,051	20,000	20,000	20,000
623860	Lubricants	378,926	372,200	332,200	271,849	340,000	340,000	340,000
623990	Materials and Supplies, N.O.C.	17,950	17,200	22,200	20,209	15,000	30,800	30,800
300	TOTAL MATERIALS AND SUPPLIES	4,253,768	4,649,500	4,649,500	4,005,321	4,411,600	4,527,700	4,527,700
634760	Material Handling and Farming Equipment	—	30,000	30,000	28,550	28,600	—	—
634990	Machinery and Equipment, N.O.C.	—	40,000	40,000	38,036	38,100	—	—
400	TOTAL MACHINERY AND EQUIPMENT	—	70,000	70,000	66,586	66,700	—	—
TOTAL PROCUREMENT & MATERIALS MANAGEMENT		$ 10,003,022	$ 11,884,900	$ 11,884,900	$ 8,601,807	$ 11,103,900	$ 11,823,600	$ 11,823,600

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

101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 7,410,306	$ 8,317,400	$ 8,317,400	$ 5,782,006	$ 8,455,800	$ 8,470,900	$ 8,470,900
601050	Compensation Plan Adjustments	76,981	98,100	98,100	90,595	90,600	53,400	53,400
601060	Compensation for Paid Overtime	133,792	100,000	100,000	86,727	131,800	103,000	103,000
601070	Social Security and Medicare Contributions	131,003	158,100	158,100	118,093	134,700	163,600	163,600
601090	Employee Claims	104,553	100,000	100,000	53,338	96,600	100,000	100,000
601100	Tuition and Training Payments	370,961	733,300	733,300	452,932	717,700	787,500	787,500
601240	District Contribution for 401(a) Retirement Plan	1,080,953	2,365,500	2,365,500	1,768,917	2,385,000	2,636,400	2,636,400
601250	Health and Life Insurance Premiums	59,973,741	53,797,100	53,797,100	34,638,060	51,619,200	50,158,000	50,158,000
601270	General Salary Adjustments	—	—	—	—	—	234,300	234,300
601300	Personal Services, N.O.C. (Not Otherwise Classified)	295,686	502,200	502,200	371,268	409,600	483,600	483,600
100	TOTAL PERSONAL SERVICES	69,577,976	66,171,700	66,171,700	43,361,936	64,041,000	63,190,700	63,190,700
612010	Travel	1,715	9,300	9,300	1,651	7,000	10,100	10,100
612030	Meals and Lodging	8,253	18,800	18,800	4,451	14,700	18,800	18,800
612050	Compensation for Personally-Owned Automobiles	—	900	900	202	500	800	800
612080	Motor Vehicle Operating Services	46	100	100	14	100	100	100
612250	Court Reporting Services	10,017	16,000	16,000	16,000	16,000	16,000	16,000
612260	Medical Services	495,831	574,600	574,600	521,800	499,200	575,600	575,600
612280	Subscriptions and Membership Dues	95	200	200	120	200	200	200
612290	Insurance Premiums	5,405,912	7,019,600	7,019,600	363,988	6,546,000	7,438,000	7,438,000
612330	Rental Charges	19,406	12,500	12,500	8,847	10,900	12,500	12,500
612360	Advertising	7,420	8,000	8,000	6,755	8,000	7,000	7,000
612430	Payments for Professional Services	1,068,126	1,112,900	1,112,900	891,152	969,500	1,187,900	1,187,900
612490	Contractual Services, N.O.C.	29,939	58,600	58,600	36,826	38,900	65,600	65,600
612780	Safety Repairs and Services	137,900	185,000	185,000	165,698	157,000	192,500	192,500
200	TOTAL CONTRACTUAL SERVICES	7,184,660	9,016,500	9,016,500	2,017,504	8,268,000	9,525,100	9,525,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,522	19,700	19,700	13,004	12,700	23,700	23,700
623720	Books, Maps, and Charts	260	—	100	51	100	—	—
623780	Safety and Medical Supplies	224,719	295,500	295,400	139,468	251,800	308,000	308,000

101 25000	Fund: Corporate Department: Human Resources	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623990	Materials and Supplies, N.O.C.	4,505	12,000	12,000	3,227	12,000	12,000	12,000
300	TOTAL MATERIALS AND SUPPLIES	237,006	327,200	327,200	155,750	276,600	343,700	343,700
TOTAL HUMAN RESOURCES		$ 76,999,642	$ 75,515,400	$ 75,515,400	$ 45,535,190	$ 72,585,600	$ 73,059,500	$ 73,059,500

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

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

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

101 27000	Fund: Corporate Department: Information Technology	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 9,421,246	$ 10,550,300	$ 10,440,300	$ 6,978,464	$ 9,277,300	$ 10,426,000	$ 10,426,000
601050	Compensation Plan Adjustments	15,086	77,900	147,900	117,758	179,900	79,800	79,800
601060	Compensation for Paid Overtime	68,806	50,000	50,000	30,167	43,100	40,000	40,000
601070	Social Security and Medicare Contributions	130,521	146,200	146,200	105,822	137,000	151,300	151,300
601080	Salaries of Nonbudgeted Employees	—	—	40,000	35,915	40,000	—	—
601100	Tuition and Training Payments	28,276	44,300	44,300	13,405	24,100	33,200	33,200
601270	General Salary Adjustments	—	—	—	—	—	315,100	315,100
100	TOTAL PERSONAL SERVICES	9,663,936	10,868,700	10,868,700	7,281,531	9,701,400	11,045,400	11,045,400
612010	Travel	1,521	2,500	2,500	1,276	2,300	2,000	2,000
612030	Meals and Lodging	1,740	3,000	5,000	4,104	4,800	5,000	5,000
612040	Postage, Freight, and Delivery Charges	413	1,500	1,500	1,500	500	1,200	1,200
612050	Compensation for Personally-Owned Automobiles	908	1,000	2,500	1,791	2,400	1,500	1,500
612210	Communication Services	4,526,878	2,362,000	2,775,500	2,716,863	2,371,900	1,932,700	1,932,700
612330	Rental Charges	168,440	168,400	168,400	168,292	168,300	169,500	169,500
612430	Payments for Professional Services	767,769	893,000	738,500	661,030	721,300	923,500	923,500
612490	Contractual Services, N.O.C.	—	10,000	10,000	—	5,600	9,600	9,600
612810	Computer Equipment Maintenance	459,398	553,500	553,500	517,438	551,900	578,500	578,500
612820	Computer Software Maintenance	6,242,802	6,234,400	6,234,400	5,844,484	5,414,800	7,469,600	7,469,600
612840	Communications Equipment Maintenance (Includes Software)	993,607	843,200	823,200	807,716	799,200	922,100	922,100
200	TOTAL CONTRACTUAL SERVICES	13,163,476	11,072,500	11,315,000	10,724,494	10,043,000	12,015,200	12,015,200
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	966	3,000	3,000	2,920	2,900	4,500	4,500
623800	Computer Software	275,509	245,500	263,500	115,212	208,900	151,100	151,100
623810	Computer Supplies	444,041	574,600	632,100	620,807	577,600	1,769,700	1,769,700
300	TOTAL MATERIALS AND SUPPLIES	720,516	823,100	898,600	738,939	789,400	1,925,300	1,925,300
634810	Computer Equipment	155,955	25,000	25,000	18,801	10,000	74,500	74,500
634820	Computer Software	51,247	18,000	—	—	18,000	7,000	7,000

101 27000	Fund: Corporate Department: Information Technology	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634840	Communications Equipment (Includes Software)	318,412	—	—	—	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	525,614	43,000	25,000	18,801	28,000	81,500	81,500
TOTAL INFORMATION TECHNOLOGY		$ 24,073,542	$ 22,807,300	$ 23,107,300	$ 18,763,765	$ 20,561,800	$ 25,067,400	$ 25,067,400

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

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

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

101 30000	Fund: Corporate Department: Law	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 6,384,578	$ 6,809,700	$ 6,761,300	$ 4,556,728	$ 6,376,600	$ 6,605,200	$ 6,605,200
601050	Compensation Plan Adjustments	362	50,000	98,400	96,651	98,400	25,000	25,000
601060	Compensation for Paid Overtime	507	1,000	1,000	—	500	1,000	1,000
601070	Social Security and Medicare Contributions	89,238	96,100	96,100	69,716	91,300	97,900	97,900
601100	Tuition and Training Payments	16,891	33,500	33,500	12,266	33,500	26,000	26,000
601270	General Salary Adjustments	—	—	—	—	—	203,000	203,000
100	TOTAL PERSONAL SERVICES	6,491,576	6,990,300	6,990,300	4,735,361	6,600,300	6,958,100	6,958,100
612010	Travel	984	6,200	6,200	—	6,200	4,300	4,300
612030	Meals and Lodging	9,805	13,300	13,300	4,066	13,300	11,800	11,800
612040	Postage, Freight, and Delivery Charges	1,234	1,300	1,300	1,177	1,300	1,200	1,200
612050	Compensation for Personally-Owned Automobiles	3,050	5,100	5,100	2,453	5,100	4,500	4,500
612090	Reprographic Services	187	7,000	7,000	—	7,000	3,500	3,500
612250	Court Reporting Services	5,601	37,000	37,000	30,437	37,000	37,000	37,000
612410	Governmental Service Charges	—	500	500	—	500	500	500
612430	Payments for Professional Services	304,548	1,037,300	1,004,300	942,671	717,200	1,012,400	1,012,400
612490	Contractual Services, N.O.C.	79,103	102,600	102,600	81,639	98,100	103,900	103,900
612520	Waste Material Disposal Charges	51,270	78,000	111,000	78,000	111,000	75,000	75,000
200	TOTAL CONTRACTUAL SERVICES	455,784	1,288,300	1,288,300	1,140,443	996,700	1,254,100	1,254,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,494	6,600	6,600	2,888	6,600	5,000	5,000
623720	Books, Maps, and Charts	11,940	13,000	13,000	11,666	11,600	17,000	17,000
623990	Materials and Supplies, N.O.C.	—	200	200	—	200	200	200
300	TOTAL MATERIALS AND SUPPLIES	16,434	19,800	19,800	14,554	18,400	22,200	22,200
667130	Taxes on Real Estate	690,702	834,200	834,200	696,260	750,000	760,000	760,000
700	TOTAL FIXED AND OTHER CHARGES	690,702	834,200	834,200	696,260	750,000	760,000	760,000
TOTAL LAW		$ 7,654,496	$ 9,132,600	$ 9,132,600	$ 6,586,618	$ 8,365,400	$ 8,994,400	$ 8,994,400

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

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

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

101 40000	Fund: Corporate Department: Finance	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 3,625,430	$ 3,924,400	$ 3,924,400	$ 2,760,129	$ 3,837,400	$ 3,954,200	$ 3,954,200
601050	Compensation Plan Adjustments	693	15,000	10,000	—	5,000	8,100	8,100
601060	Compensation for Paid Overtime	1,312	5,000	5,000	3,095	4,000	1,500	1,500
601070	Social Security and Medicare Contributions	50,531	55,500	55,500	41,241	53,600	57,500	57,500
601100	Tuition and Training Payments	43,899	30,000	30,000	13,804	26,000	12,200	12,200
601270	General Salary Adjustments	—	—	—	—	—	119,200	119,200
100	TOTAL PERSONAL SERVICES	3,721,865	4,029,900	4,024,900	2,818,269	3,926,000	4,152,700	4,152,700
612010	Travel	3,051	6,500	6,500	709	800	2,000	2,000
612030	Meals and Lodging	5,940	14,000	14,000	2,064	2,100	4,000	4,000
612040	Postage, Freight, and Delivery Charges	43	500	500	205	200	200	200
612050	Compensation for Personally-Owned Automobiles	—	500	500	—	100	200	200
612090	Reprographic Services	2,730	3,000	3,000	2,757	2,900	3,000	3,000
612250	Court Reporting Services	29,366	53,000	53,000	53,000	32,000	40,000	40,000
612340	Discount Lost	3,130	5,000	5,000	1,927	5,000	5,000	5,000
612430	Payments for Professional Services	351,080	329,700	336,100	334,397	255,600	215,100	215,100
612490	Contractual Services, N.O.C.	760	2,500	2,500	1,581	1,800	900	900
612800	Repairs to Office Furniture and Equipment	—	6,400	—	—	—	—	—
200	TOTAL CONTRACTUAL SERVICES	396,101	421,100	421,100	396,640	300,500	270,400	270,400
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,802	25,400	30,400	25,178	31,400	5,600	5,600
623720	Books, Maps, and Charts	—	500	500	—	200	200	200
623990	Materials and Supplies, N.O.C.	109	500	500	142	200	200	200
300	TOTAL MATERIALS AND SUPPLIES	4,911	26,400	31,400	25,320	31,800	6,000	6,000
TOTAL FINANCE		$ 4,122,877	$ 4,477,400	$ 4,477,400	$ 3,240,229	$ 4,258,300	$ 4,429,100	$ 4,429,100

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

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

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

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$106,632,647	$ 114,339,800	$ 114,144,000	$ 79,890,297	$111,215,900	$ 117,725,000	$ 117,725,000
601050	Compensation Plan Adjustments	1,667,858	682,400	829,600	805,917	1,050,700	1,110,400	1,110,400
601060	Compensation for Paid Overtime	4,008,852	4,214,600	4,214,600	3,323,587	4,132,000	4,155,700	4,155,700
601070	Social Security and Medicare Contributions	1,578,449	1,617,500	1,617,500	1,261,174	1,626,000	1,709,600	1,709,600
601080	Salaries of Nonbudgeted Employees	63,919	5,000	105,300	53,307	98,800	5,000	5,000
601100	Tuition and Training Payments	99,010	258,000	206,300	46,943	164,900	218,100	218,100
601270	General Salary Adjustments	—	—	—	—	—	1,144,100	1,144,100
100	TOTAL PERSONAL SERVICES	114,050,735	121,117,300	121,117,300	85,381,225	118,288,300	126,067,900	126,067,900
612010	Travel	7,463	31,200	31,200	11,500	23,600	22,300	22,300
612030	Meals and Lodging	65,847	109,400	109,400	50,648	91,700	94,600	94,600
612050	Compensation for Personally-Owned Automobiles	85,756	109,500	109,500	63,339	96,600	109,500	109,500
612080	Motor Vehicle Operating Services	856	2,100	2,100	206	1,200	2,100	2,100
612150	Electrical Energy	49,399,178	49,394,400	49,394,400	27,436,985	44,973,300	51,078,200	51,078,200
612160	Natural Gas	1,966,612	2,840,300	2,840,300	1,363,311	2,395,400	2,732,800	2,732,800
612170	Water and Water Services	1,613,662	1,561,100	1,561,100	1,336,353	1,494,200	1,852,400	1,852,400
612240	Testing and Inspection Services	224,323	334,000	334,000	206,362	190,300	228,200	228,200
612330	Rental Charges	267,465	132,000	132,000	119,606	101,200	125,800	125,800
612410	Governmental Service Charges	4,845,821	4,824,900	4,824,900	3,580,631	4,905,100	5,481,700	5,481,700
612420	Maintenance of Grounds and Pavements	1,500,721	2,019,200	2,019,200	1,886,769	1,684,300	2,102,600	2,102,600
612430	Payments for Professional Services	84,592	3,514,600	3,514,600	3,269,612	2,484,500	2,336,000	2,336,000
612490	Contractual Services, N.O.C.	675,149	1,200,900	1,210,400	1,167,269	1,012,800	1,103,100	1,103,100
612520	Waste Material Disposal Charges	23,326,774	26,869,500	26,869,500	25,464,186	23,444,800	28,060,000	28,060,000
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	75,000
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	5,400,000	5,400,000
612600	Repairs to Collection Facilities	6,412,820	7,613,300	8,330,600	7,676,413	6,136,400	9,089,900	9,089,900
612620	Repairs to Waterway Facilities	162,792	813,300	613,300	571,365	510,000	700,500	700,500
612650	Repairs to Process Facilities	10,405,927	14,687,800	14,161,000	13,083,284	12,466,800	13,118,700	13,118,700
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	1,912,000	1,912,000
612680	Repairs to Buildings	1,377,172	2,552,900	2,552,900	2,318,637	1,595,600	2,869,200	2,869,200
612760	Repairs to Material Handling and Farming Equipment	387,656	371,000	371,000	364,000	335,200	391,000	391,000
612780	Safety Repairs and Services	578,033	447,800	447,800	431,537	348,100	607,200	607,200
612820	Computer Software Maintenance	10,473	760,600	760,600	9,999	10,100	35,600	35,600

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612860	Repairs to Vehicle Equipment	119,631	152,200	152,200	143,597	126,800	153,800	153,800
612990	Repairs, N.O.C.	3,655	28,000	28,000	11,100	13,700	28,000	28,000
200	TOTAL CONTRACTUAL SERVICES	108,060,492	127,112,000	127,112,000	96,668,021	109,762,700	129,710,200	129,710,200
623030	Metals	45,747	47,600	49,800	45,901	40,000	47,600	47,600
623070	Electrical Parts and Supplies	4,180,715	6,024,100	5,999,100	5,219,775	5,385,900	6,404,100	6,404,100
623090	Plumbing Accessories and Supplies	1,003,243	1,455,600	1,735,600	1,538,314	1,181,400	1,457,500	1,457,500
623110	Hardware	5,813	9,000	9,000	9,000	8,700	9,000	9,000
623130	Buildings, Grounds, Paving Materials, and Supplies	254,154	307,200	309,800	299,383	240,500	280,400	280,400
623170	Fiber, Paper, and Insulation Materials	4,903	7,000	7,000	5,655	6,600	7,000	7,000
623190	Paints, Solvents, and Related Materials	9,095	10,300	10,300	9,896	8,800	10,300	10,300
623250	Vehicle Parts and Supplies	210,244	243,400	243,400	237,346	218,600	261,400	261,400
623270	Mechanical Repair Parts	5,796,983	7,347,400	7,217,400	6,373,514	6,206,300	8,128,300	8,128,300
623300	Manhole Materials	38,846	70,000	70,000	68,497	55,000	10,000	10,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	95,772	75,500	79,500	68,581	68,100	60,500	60,500
623530	Farming Supplies	3,655	4,000	4,000	3,953	4,000	6,000	6,000
623560	Processing Chemicals	24,699,880	32,041,800	31,383,000	28,088,290	29,109,700	31,514,400	31,478,800
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	52,587	71,500	71,500	40,801	63,700	69,500	69,500
623660	Cleaning Supplies	5,913	6,700	6,700	4,564	6,000	6,700	6,700
623680	Tools and Supplies	319,113	334,000	349,000	321,635	312,100	363,600	363,600
623700	Wearing Apparel	2,404	4,000	4,000	2,179	2,500	4,800	4,800
623780	Safety and Medical Supplies	37,236	51,300	51,300	35,087	36,500	51,300	51,300
623800	Computer Software	1,500	40,500	40,500	5,791	26,500	22,600	22,600
623810	Computer Supplies	28,921	43,900	43,900	43,438	34,800	107,500	107,500
623820	Fuel	265,022	372,000	427,000	422,000	333,900	357,500	357,500
623840	Gases	231	6,600	6,600	6,600	3,600	6,600	6,600
623850	Communications Supplies	19,984	20,000	20,000	18,930	18,300	8,000	8,000
623860	Lubricants	36,490	52,200	52,200	34,401	43,100	44,800	44,800
623990	Materials and Supplies, N.O.C.	78,925	163,800	163,800	97,224	118,700	196,000	196,000
300	TOTAL MATERIALS AND SUPPLIES	37,197,375	48,809,400	48,354,400	43,000,755	43,533,300	49,435,400	49,399,800
634600	Equipment for Collection Facilities	33,758	45,000	45,000	16,861	43,500	45,000	45,000
634650	Equipment for Process Facilities	2,041,821	2,464,600	2,536,000	2,437,920	2,398,700	984,600	984,600
634760	Material Handling and Farming Equipment	1,381,813	1,445,000	1,515,000	1,493,452	1,393,300	—	35,600

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634860	Vehicle Equipment	490,412	645,000	808,600	653,886	523,700	863,300	863,300
634990	Machinery and Equipment, N.O.C.	352,173	243,000	243,000	231,688	225,400	128,000	128,000
400	TOTAL MACHINERY AND EQUIPMENT	4,299,977	4,842,600	5,147,600	4,833,807	4,584,600	2,020,900	2,056,500
TOTAL MAINTENANCE & OPERATIONS		$263,608,579	$ 301,881,300	$ 301,731,300	$ 229,883,808	$276,168,900	$ 307,234,400	$ 307,234,400

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

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

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

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

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 12,095,509	$ 13,632,100	$ 13,439,700	$ 9,154,082	$ 11,809,700	$ 13,846,000	$ 13,846,000
601050	Compensation Plan Adjustments	70,912	122,800	74,100	67,095	70,000	137,600	137,600
601060	Compensation for Paid Overtime	262,230	298,800	358,800	323,852	310,000	298,800	298,800
601070	Social Security and Medicare Contributions	175,001	193,400	193,400	144,077	184,800	203,200	203,200
601080	Salaries of Nonbudgeted Employees	—	—	86,800	43,126	86,800	—	—
601100	Tuition and Training Payments	22,145	39,900	39,900	11,734	34,000	48,300	48,300
601270	General Salary Adjustments	—	—	—	—	—	301,600	301,600
100	TOTAL PERSONAL SERVICES	12,625,797	14,287,000	14,192,700	9,743,966	12,495,300	14,835,500	14,835,500
612010	Travel	176	5,700	5,700	1,781	2,900	400	400
612030	Meals and Lodging	6,786	14,700	14,700	2,186	9,000	5,700	5,700
612050	Compensation for Personally-Owned Automobiles	1,291	5,000	5,000	1,505	4,000	5,000	5,000
612080	Motor Vehicle Operating Services	173	300	300	10	300	300	300
612150	Electrical Energy	62,787	70,900	70,900	40,956	70,000	79,900	79,900
612160	Natural Gas	4,025	6,900	6,900	2,902	5,400	6,900	6,900
612170	Water and Water Services	19,794	26,800	26,800	13,299	23,200	28,700	28,700
612240	Testing and Inspection Services	5,740	7,000	7,000	7,000	6,000	7,000	7,000
612410	Governmental Service Charges	15,887	15,800	15,900	13,775	15,900	15,900	15,900
612420	Maintenance of Grounds and Pavements	126,893	177,800	177,900	177,800	147,000	192,800	192,800
612430	Payments for Professional Services	22,700	386,000	386,000	171,900	386,000	207,400	207,400
612490	Contractual Services, N.O.C.	77,607	96,600	96,600	96,600	96,600	96,600	96,600
612520	Waste Material Disposal Charges	3,306	8,000	10,700	10,700	6,000	8,000	8,000
612600	Repairs to Collection Facilities	1,519,106	1,765,000	2,265,000	2,264,939	1,700,000	1,745,600	1,745,600
612620	Repairs to Waterway Facilities	162,792	813,300	613,300	571,365	510,000	700,500	700,500
612680	Repairs to Buildings	19,295	27,000	27,000	15,540	22,500	22,000	22,000
612780	Safety Repairs and Services	9,765	20,000	20,000	20,000	18,000	20,000	20,000
612860	Repairs to Vehicle Equipment	28,227	30,000	30,000	28,353	25,400	33,100	33,100
612990	Repairs, N.O.C.	2,011	2,000	2,000	2,000	1,800	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	2,088,363	3,478,800	3,781,700	3,442,611	3,050,000	3,177,800	3,177,800
623070	Electrical Parts and Supplies	42,389	96,500	36,500	24,386	72,000	87,500	87,500
623090	Plumbing Accessories and Supplies	3,814	29,000	39,000	33,920	29,900	21,500	21,500
623110	Hardware	1,000	1,000	1,000	1,000	900	1,000	1,000

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623130	Buildings, Grounds, Paving Materials, and Supplies	7,360	9,000	8,000	6,000	8,500	9,000	9,000
623250	Vehicle Parts and Supplies	594	2,500	2,500	—	1,700	2,500	2,500
623270	Mechanical Repair Parts	58,370	171,000	172,400	172,396	132,000	196,000	196,000
623300	Manhole Materials	38,846	70,000	70,000	68,497	55,000	10,000	10,000
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	16,566	8,500	8,500	4,042	2,100	10,000	10,000
623560	Processing Chemicals	142,441	192,700	192,700	190,593	147,000	167,700	167,700
623680	Tools and Supplies	13,988	12,000	12,000	11,972	11,800	12,600	12,600
623700	Wearing Apparel	2,404	3,000	3,000	2,179	2,500	3,800	3,800
623780	Safety and Medical Supplies	15,664	15,000	15,000	14,783	14,000	15,000	15,000
623800	Computer Software	—	2,000	2,000	—	1,700	3,600	3,600
623810	Computer Supplies	3,122	7,900	4,600	4,516	4,000	31,000	31,000
623990	Materials and Supplies, N.O.C.	2,886	—	—	—	—	2,500	2,500
300	TOTAL MATERIALS AND SUPPLIES	349,444	620,100	567,200	534,284	483,100	573,700	573,700
TOTAL GENERAL DIVISION		$ 15,063,604	$ 18,385,900	$ 18,541,600	$ 13,720,861	$ 16,028,400	$ 18,587,000	$ 18,587,000

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

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

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

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

101 67000	Fund: Corporate Department: Maintenance & Operations Division: North Service Area	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 28,173,552	$ 29,842,200	$ 29,842,200	$ 21,013,545	$ 29,981,100	$ 30,734,000	$ 30,734,000
601050	Compensation Plan Adjustments	366,372	189,300	214,200	207,788	214,300	348,700	348,700
601060	Compensation for Paid Overtime	1,023,810	974,700	974,700	828,513	974,700	913,700	913,700
601070	Social Security and Medicare Contributions	415,166	420,300	420,300	330,339	428,300	444,700	444,700
601080	Salaries of Nonbudgeted Employees	1,606	—	9,200	4,175	4,200	—	—
601100	Tuition and Training Payments	37,713	69,900	24,300	14,999	38,900	70,000	70,000
601270	General Salary Adjustments	—	—	—	—	—	346,700	346,700
100	TOTAL PERSONAL SERVICES	30,018,219	31,496,400	31,484,900	22,399,359	31,641,500	32,857,800	32,857,800
612010	Travel	2,919	12,500	12,500	3,754	10,500	10,500	10,500
612030	Meals and Lodging	23,964	38,400	38,400	20,899	33,700	36,700	36,700
612050	Compensation for Personally-Owned Automobiles	16,262	26,500	26,500	11,402	18,700	26,500	26,500
612080	Motor Vehicle Operating Services	504	1,000	1,000	85	600	1,000	1,000
612150	Electrical Energy	10,465,666	10,666,500	10,666,500	5,786,725	8,992,900	11,138,000	11,138,000
612160	Natural Gas	761,255	950,800	950,800	465,614	789,800	816,800	816,800
612170	Water and Water Services	87,616	94,000	94,000	63,459	92,400	101,000	101,000
612240	Testing and Inspection Services	33,945	55,200	55,200	36,790	33,700	51,700	51,700
612330	Rental Charges	514	20,600	20,600	20,000	10,600	15,600	15,600
612410	Governmental Service Charges	4,642,954	4,618,700	4,618,700	3,398,706	4,703,800	5,275,900	5,275,900
612420	Maintenance of Grounds and Pavements	185,552	275,900	275,900	248,072	226,200	210,900	210,900
612490	Contractual Services, N.O.C.	5,789	28,000	28,000	19,329	9,300	28,000	28,000
612520	Waste Material Disposal Charges	765,755	952,900	952,900	952,558	809,900	882,000	882,000
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	75,000
612600	Repairs to Collection Facilities	1,064,066	1,401,600	1,205,100	1,200,070	1,155,400	501,700	501,700
612650	Repairs to Process Facilities	3,514,656	3,951,400	4,451,400	4,347,489	4,187,200	3,121,900	3,121,900
612680	Repairs to Buildings	402,778	662,000	704,200	652,318	504,900	826,700	826,700
612760	Repairs to Material Handling and Farming Equipment	4,373	30,500	30,500	23,500	25,000	25,500	25,500
612780	Safety Repairs and Services	161,936	109,100	109,100	104,372	85,400	175,400	175,400
612860	Repairs to Vehicle Equipment	8,723	19,200	19,200	16,700	16,000	17,700	17,700
200	TOTAL CONTRACTUAL SERVICES	22,217,188	24,034,800	24,380,500	17,491,842	21,786,000	23,338,500	23,338,500
623030	Metals	8,500	10,000	10,000	9,947	7,100	10,000	10,000
623070	Electrical Parts and Supplies	1,586,419	2,091,500	2,151,500	2,061,179	1,960,000	1,800,900	1,800,900
623090	Plumbing Accessories and Supplies	283,406	306,000	366,000	298,342	272,400	359,000	359,000

101 67000	Fund: Corporate Department: Maintenance & Operations Division: North Service Area	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623130	Buildings, Grounds, Paving Materials, and Supplies	97,531	86,000	92,100	88,894	84,100	96,000	96,000
623190	Paints, Solvents, and Related Materials	1,883	2,300	2,300	2,096	2,100	2,300	2,300
623250	Vehicle Parts and Supplies	20,260	26,000	26,000	25,169	26,000	24,000	24,000
623270	Mechanical Repair Parts	1,375,140	1,783,700	1,893,700	1,799,090	1,656,300	1,706,100	1,706,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	31,566	38,000	38,000	37,039	38,000	18,000	18,000
623560	Processing Chemicals	709,930	1,186,600	1,312,000	850,793	836,000	1,617,600	1,617,600
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	40,146	39,000	39,000	25,246	34,400	37,000	37,000
623660	Cleaning Supplies	1,414	2,000	2,000	1,545	1,800	2,000	2,000
623680	Tools and Supplies	89,458	102,000	102,000	93,760	102,000	106,000	106,000
623780	Safety and Medical Supplies	17,851	18,500	18,500	17,988	18,500	18,500	18,500
623800	Computer Software	1,500	6,000	2,400	171	3,000	4,000	4,000
623810	Computer Supplies	14,943	14,000	7,700	7,611	10,400	14,000	14,000
623820	Fuel	13,367	26,000	22,000	17,000	20,400	23,500	23,500
623850	Communications Supplies	19,984	20,000	20,000	18,930	18,300	8,000	8,000
623860	Lubricants	4,113	5,000	5,000	4,361	4,900	5,000	5,000
623990	Materials and Supplies, N.O.C.	12,465	23,700	23,700	16,830	21,100	24,000	24,000
300	TOTAL MATERIALS AND SUPPLIES	4,329,876	5,786,300	6,133,900	5,375,991	5,116,800	5,875,900	5,875,900
634600	Equipment for Collection Facilities	33,758	45,000	45,000	16,861	43,500	45,000	45,000
634650	Equipment for Process Facilities	298,067	215,000	280,000	274,109	273,700	80,000	80,000
634760	Material Handling and Farming Equipment	401,020	15,000	96,000	93,994	24,300	—	—
634860	Vehicle Equipment	150,007	150,000	155,700	154,293	155,700	—	—
400	TOTAL MACHINERY AND EQUIPMENT	882,852	425,000	576,700	539,257	497,200	125,000	125,000
TOTAL NORTH SERVICE AREA		$ 57,448,135	$ 61,742,500	$ 62,576,000	$ 45,806,449	$ 59,041,500	$ 62,197,200	$ 62,197,200

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

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

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

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

101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 21,576,055	$ 23,656,700	$ 23,656,700	$ 16,219,248	$ 22,777,500	$ 24,296,900	$ 24,296,900
601050	Compensation Plan Adjustments	417,701	161,000	129,500	119,321	132,600	238,500	238,500
601060	Compensation for Paid Overtime	871,540	820,000	820,000	655,240	804,600	820,000	820,000
601070	Social Security and Medicare Contributions	321,426	334,500	334,500	254,031	324,900	352,800	352,800
601080	Salaries of Nonbudgeted Employees	37,175	—	6,100	6,006	6,100	—	—
601100	Tuition and Training Payments	6,160	71,500	65,400	2,426	37,000	20,800	20,800
601270	General Salary Adjustments	—	—	—	—	—	182,300	182,300
100	TOTAL PERSONAL SERVICES	23,230,057	25,043,700	25,012,200	17,256,272	24,082,700	25,911,300	25,911,300
612010	Travel	462	3,600	3,600	869	1,600	3,600	3,600
612030	Meals and Lodging	9,120	10,900	10,900	7,572	10,000	13,400	13,400
612050	Compensation for Personally-Owned Automobiles	44,734	48,000	48,000	33,246	46,000	48,000	48,000
612080	Motor Vehicle Operating Services	58	500	500	—	100	500	500
612150	Electrical Energy	11,338,585	12,224,000	12,224,000	6,147,661	9,910,400	12,225,700	12,225,700
612160	Natural Gas	495,320	751,300	751,300	377,928	600,200	751,300	751,300
612170	Water and Water Services	287,281	348,800	348,800	204,835	326,500	348,800	348,800
612240	Testing and Inspection Services	49,340	60,000	60,000	50,433	53,000	68,700	68,700
612330	Rental Charges	3,702	11,000	11,000	5,564	5,700	6,000	6,000
612410	Governmental Service Charges	96,900	100,000	100,000	95,150	95,400	100,000	100,000
612420	Maintenance of Grounds and Pavements	212,989	320,500	320,500	225,154	250,500	352,200	352,200
612490	Contractual Services, N.O.C.	5,676	18,900	28,400	28,242	28,400	56,000	56,000
612520	Waste Material Disposal Charges	6,323,198	7,911,200	7,911,200	6,763,103	6,790,000	8,768,000	8,768,000
612600	Repairs to Collection Facilities	750,436	442,000	782,800	139,754	94,500	853,000	853,000
612650	Repairs to Process Facilities	2,981,288	5,311,900	4,285,100	3,859,103	4,166,600	4,388,900	4,388,900
612680	Repairs to Buildings	453,236	790,400	768,200	626,869	514,200	966,000	966,000
612760	Repairs to Material Handling and Farming Equipment	111,120	100,000	100,000	100,000	95,200	125,000	125,000
612780	Safety Repairs and Services	34,135	36,800	36,800	36,800	45,200	50,000	50,000
612820	Computer Software Maintenance	3,491	3,600	3,600	3,333	3,400	3,600	3,600
612860	Repairs to Vehicle Equipment	48,627	75,900	65,900	63,743	63,700	75,900	75,900
612990	Repairs, N.O.C.	253	2,000	2,000	1,000	600	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	23,249,951	28,571,300	27,862,600	18,770,359	23,101,200	29,206,600	29,206,600

101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623030	Metals	8,384	12,600	14,800	12,469	11,400	12,600	12,600
623070	Electrical Parts and Supplies	871,740	1,050,800	1,425,800	1,262,674	1,149,500	2,176,500	2,176,500
623090	Plumbing Accessories and Supplies	331,387	383,100	613,100	566,411	458,500	418,000	418,000
623130	Buildings, Grounds, Paving Materials, and Supplies	65,559	90,700	87,200	82,628	64,900	77,700	77,700
623190	Paints, Solvents, and Related Materials	3,352	3,000	3,000	2,800	2,200	3,000	3,000
623250	Vehicle Parts and Supplies	83,224	85,000	85,000	84,659	79,000	105,000	105,000
623270	Mechanical Repair Parts	1,449,042	1,845,500	2,235,500	2,213,990	2,012,000	3,213,100	3,213,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	33,050	15,000	19,000	15,370	14,700	18,500	18,500
623560	Processing Chemicals	9,417,722	13,334,700	9,238,500	6,420,968	11,026,600	8,368,300	8,368,300
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	8,550	28,500	28,500	13,580	27,200	28,500	28,500
623660	Cleaning Supplies	1,287	1,000	1,000	1,000	800	1,000	1,000
623680	Tools and Supplies	94,971	73,000	103,000	89,390	85,000	88,000	88,000
623780	Safety and Medical Supplies	1,821	15,800	15,800	2,316	4,000	15,800	15,800
623800	Computer Software	—	1,000	6,100	1,845	3,300	5,000	5,000
623810	Computer Supplies	—	5,000	14,800	14,589	13,400	12,500	12,500
623820	Fuel	63,861	115,000	105,000	105,000	107,700	95,000	95,000
623860	Lubricants	10,073	12,000	12,000	9,887	7,700	6,000	6,000
623990	Materials and Supplies, N.O.C.	21,706	49,500	49,500	43,402	43,100	49,500	49,500
300	TOTAL MATERIALS AND SUPPLIES	12,465,729	17,121,200	14,057,600	10,942,978	15,111,000	14,694,000	14,694,000
634650	Equipment for Process Facilities	1,376,304	1,388,600	1,653,600	1,636,435	1,341,700	455,000	455,000
634760	Material Handling and Farming Equipment	468,793	1,170,000	1,159,000	1,153,918	1,159,000	—	—
634860	Vehicle Equipment	340,405	120,000	254,300	102,445	102,500	455,000	455,000
634990	Machinery and Equipment, N.O.C.	60,273	98,000	98,000	95,368	95,400	63,000	63,000
400	TOTAL MACHINERY AND EQUIPMENT	2,245,775	2,776,600	3,164,900	2,988,166	2,698,600	973,000	973,000
TOTAL CALUMET SERVICE AREA		$ 61,191,512	$ 73,512,800	$ 70,097,300	$ 49,957,775	$ 64,993,500	$ 70,784,900	$ 70,784,900

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

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

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

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

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 44,787,531	$ 47,208,800	$ 47,205,400	$ 33,503,422	$ 46,647,600	$ 48,848,100	$ 48,848,100
601050	Compensation Plan Adjustments	812,874	209,300	411,800	411,714	633,800	385,600	385,600
601060	Compensation for Paid Overtime	1,851,272	2,121,100	2,061,100	1,515,982	2,042,700	2,123,200	2,123,200
601070	Social Security and Medicare Contributions	666,857	669,300	669,300	532,726	688,000	708,900	708,900
601080	Salaries of Nonbudgeted Employees	25,138	5,000	3,200	—	1,700	5,000	5,000
601100	Tuition and Training Payments	32,993	76,700	76,700	17,784	55,000	79,000	79,000
601270	General Salary Adjustments	—	—	—	—	—	313,500	313,500
100	TOTAL PERSONAL SERVICES	48,176,665	50,290,200	50,427,500	35,981,628	50,068,800	52,463,300	52,463,300
612010	Travel	3,906	9,400	9,400	5,096	8,600	7,800	7,800
612030	Meals and Lodging	25,976	45,400	45,400	19,992	39,000	38,800	38,800
612050	Compensation for Personally-Owned Automobiles	23,469	30,000	30,000	17,186	27,900	30,000	30,000
612080	Motor Vehicle Operating Services	122	300	300	110	200	300	300
612150	Electrical Energy	27,532,141	26,433,000	26,433,000	15,461,643	26,000,000	27,634,600	27,634,600
612160	Natural Gas	706,012	1,131,300	1,131,300	516,867	1,000,000	1,157,800	1,157,800
612170	Water and Water Services	1,218,971	1,091,500	1,091,500	1,054,761	1,052,100	1,373,900	1,373,900
612240	Testing and Inspection Services	135,298	211,800	211,800	112,138	97,600	100,800	100,800
612330	Rental Charges	263,248	100,400	100,400	94,041	84,900	104,200	104,200
612410	Governmental Service Charges	90,080	90,400	90,300	73,000	90,000	89,900	89,900
612420	Maintenance of Grounds and Pavements	975,287	1,245,000	1,244,900	1,235,743	1,060,600	1,346,700	1,346,700
612430	Payments for Professional Services	61,892	3,128,600	3,128,600	3,097,712	2,098,500	2,128,600	2,128,600
612490	Contractual Services, N.O.C.	586,077	1,057,400	1,057,400	1,023,098	878,500	922,500	922,500
612520	Waste Material Disposal Charges	16,234,515	17,997,400	17,994,700	17,737,825	15,838,900	18,402,000	18,402,000
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	5,400,000	5,400,000
612600	Repairs to Collection Facilities	3,079,213	4,004,700	4,077,700	4,071,649	3,186,500	5,989,600	5,989,600
612650	Repairs to Process Facilities	3,909,982	5,424,500	5,424,500	4,876,692	4,113,000	5,607,900	5,607,900
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	1,912,000	1,912,000
612680	Repairs to Buildings	501,861	1,073,500	1,053,500	1,023,910	554,000	1,054,500	1,054,500
612760	Repairs to Material Handling and Farming Equipment	272,163	240,500	240,500	240,500	215,000	240,500	240,500
612780	Safety Repairs and Services	372,197	281,900	281,900	270,365	199,500	361,800	361,800
612820	Computer Software Maintenance	6,982	757,000	757,000	6,666	6,700	32,000	32,000

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612860	Repairs to Vehicle Equipment	34,054	27,100	37,100	34,800	21,700	27,100	27,100
612990	Repairs, N.O.C.	1,391	24,000	24,000	8,100	11,300	24,000	24,000
200	TOTAL CONTRACTUAL SERVICES	60,504,992	71,027,100	71,087,200	56,963,206	61,825,500	73,987,300	73,987,300
623030	Metals	28,863	25,000	25,000	23,485	21,500	25,000	25,000
623070	Electrical Parts and Supplies	1,680,167	2,785,300	2,385,300	1,871,536	2,204,400	2,339,200	2,339,200
623090	Plumbing Accessories and Supplies	384,636	737,500	717,500	639,641	420,600	659,000	659,000
623110	Hardware	4,813	8,000	8,000	8,000	7,800	8,000	8,000
623130	Buildings, Grounds, Paving Materials, and Supplies	83,705	121,500	122,500	121,861	83,000	97,700	97,700
623170	Fiber, Paper, and Insulation Materials	4,903	7,000	7,000	5,655	6,600	7,000	7,000
623190	Paints, Solvents, and Related Materials	3,859	5,000	5,000	5,000	4,500	5,000	5,000
623250	Vehicle Parts and Supplies	106,166	129,900	129,900	127,518	111,900	129,900	129,900
623270	Mechanical Repair Parts	2,914,431	3,547,200	2,915,800	2,188,039	2,406,000	3,013,100	3,013,100
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	14,590	14,000	14,000	12,130	13,300	14,000	14,000
623530	Farming Supplies	3,655	4,000	4,000	3,953	4,000	6,000	6,000
623560	Processing Chemicals	14,429,788	17,327,800	20,639,800	20,625,936	17,100,100	21,360,800	21,325,200
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	3,891	4,000	4,000	1,975	2,100	4,000	4,000
623660	Cleaning Supplies	3,212	3,700	3,700	2,019	3,400	3,700	3,700
623680	Tools and Supplies	120,696	147,000	132,000	126,514	113,300	157,000	157,000
623700	Wearing Apparel	—	1,000	1,000	—	—	1,000	1,000
623780	Safety and Medical Supplies	1,900	2,000	2,000	—	—	2,000	2,000
623800	Computer Software	—	31,500	30,000	3,775	18,500	10,000	10,000
623810	Computer Supplies	10,855	17,000	16,800	16,722	7,000	50,000	50,000
623820	Fuel	187,795	231,000	300,000	300,000	205,800	239,000	239,000
623840	Gases	231	6,600	6,600	6,600	3,600	6,600	6,600
623860	Lubricants	22,305	35,200	35,200	20,152	30,500	33,800	33,800
623990	Materials and Supplies, N.O.C.	41,868	90,600	90,600	36,993	54,500	120,000	120,000
300	TOTAL MATERIALS AND SUPPLIES	20,052,329	25,281,800	27,595,700	26,147,504	22,822,400	28,291,800	28,256,200
634650	Equipment for Process Facilities	367,450	861,000	602,400	527,376	783,300	449,600	449,600
634760	Material Handling and Farming Equipment	512,000	260,000	260,000	245,541	210,000	—	35,600
634860	Vehicle Equipment	—	375,000	398,600	397,148	265,500	408,300	408,300

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634990	Machinery and Equipment, N.O.C.	291,900	145,000	145,000	136,320	130,000	65,000	65,000
400	TOTAL MACHINERY AND EQUIPMENT	1,171,350	1,641,000	1,406,000	1,306,385	1,388,800	922,900	958,500
TOTAL STICKNEY SERVICE AREA		$129,905,336	$ 148,240,100	$ 150,516,400	$ 120,398,723	$136,105,500	$ 155,665,300	$ 155,665,300

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

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

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

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

101 50000	Fund: Corporate Department: Engineering	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 23,686,824	$ 26,848,300	$ 26,586,400	$ 18,126,922	$ 25,232,000	$ 27,402,600	$ 27,402,600
601050	Compensation Plan Adjustments	255,909	531,200	531,200	227,710	232,600	242,900	242,900
601060	Compensation for Paid Overtime	51,832	55,000	55,000	28,009	54,700	55,000	55,000
601070	Social Security and Medicare Contributions	334,510	378,000	378,000	274,091	356,800	410,000	410,000
601100	Tuition and Training Payments	119,232	170,000	170,000	75,778	133,900	243,200	243,200
601270	General Salary Adjustments	—	—	—	—	—	856,700	856,700
100	TOTAL PERSONAL SERVICES	24,448,307	27,982,500	27,720,600	18,732,510	26,010,000	29,210,400	29,210,400
612010	Travel	7,841	19,900	19,900	13,787	19,700	29,100	29,100
612030	Meals and Lodging	23,942	35,900	44,900	27,357	38,500	71,600	71,600
612040	Postage, Freight, and Delivery Charges	174	1,000	1,000	1,000	600	1,000	1,000
612050	Compensation for Personally-Owned Automobiles	3,068	3,000	3,000	736	2,300	2,000	2,000
612080	Motor Vehicle Operating Services	30	1,000	1,000	32	100	300	300
612090	Reprographic Services	4,559	8,500	8,500	8,500	8,000	6,200	6,200
612170	Water and Water Services	5,699	8,000	6,800	5,226	3,000	2,000	2,000
612240	Testing and Inspection Services	4,317,741	3,197,200	3,258,300	3,258,297	3,201,700	2,300,000	2,300,000
612330	Rental Charges	—	500	800	334	400	500	500
612430	Payments for Professional Services	196,323	492,100	492,100	458,003	452,900	244,100	244,100
612490	Contractual Services, N.O.C.	3,500	269,500	104,500	103,500	4,500	633,100	633,100
612600	Repairs to Collection Facilities	—	—	—	—	—	2,656,700	2,656,700
612620	Repairs to Waterway Facilities	2,360,900	5,773,300	5,773,300	5,773,159	2,245,900	2,949,000	2,949,000
612680	Repairs to Buildings	42,351	100,000	117,200	117,107	117,200	—	—
612800	Repairs to Office Furniture and Equipment	9,750	12,900	21,100	20,108	11,000	24,100	22,400
612820	Computer Software Maintenance	—	—	—	—	—	16,000	16,000
612970	Repairs to Testing and Laboratory Equipment	6,188	10,300	8,000	7,800	7,900	12,100	13,800
612990	Repairs, N.O.C.	172	10,000	10,000	3,577	9,000	4,500	4,500
200	TOTAL CONTRACTUAL SERVICES	6,982,237	9,943,100	9,870,400	9,798,523	6,122,700	8,952,300	8,952,300
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	43,308	55,300	48,400	41,743	32,800	40,400	39,400
623680	Tools and Supplies	18,559	24,200	42,200	37,629	24,200	46,800	47,800
623720	Books, Maps, and Charts	4,097	13,000	13,000	2,010	10,400	8,100	8,100
623800	Computer Software	60,850	139,000	127,900	127,890	123,900	189,100	189,100

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623990	Materials and Supplies, N.O.C.	15,872	15,000	42,000	40,950	15,100	13,200	13,200
300	TOTAL MATERIALS AND SUPPLIES	142,686	246,500	273,500	250,222	206,400	297,600	297,600
634820	Computer Software	—	—	13,000	12,365	—	—	—
634990	Machinery and Equipment, N.O.C.	176,415	—	144,600	144,222	33,600	6,000	6,000
400	TOTAL MACHINERY AND EQUIPMENT	176,415	—	157,600	156,587	33,600	6,000	6,000
TOTAL ENGINEERING		$ 31,749,645	$ 38,172,100	$ 38,022,100	$ 28,937,842	$ 32,372,700	$ 38,466,300	$ 38,466,300

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

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

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

201 50000	Fund: Construction Department: Engineering	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612240	Testing and Inspection Services	$ 344,920	$ 488,400	$ 527,700	$ 527,651	$ 409,700	$ 815,500	$ 815,500
612400	Intergovernmental Agreements	565,459	1,364,700	1,404,900	741,455	981,800	4,267,800	4,267,800
612430	Payments for Professional Services	654,907	550,000	550,000	550,000	550,000	500,000	500,000
612440	Preliminary Engineering Reports and Studies	—	800,000	800,000	800,000	800,000	2,673,400	2,673,400
612450	Professional Engineering Services for Construction Projects	801,351	1,007,200	927,700	927,632	482,300	654,700	654,700
200	TOTAL CONTRACTUAL SERVICES	2,366,637	4,210,300	4,210,300	3,546,738	3,223,800	8,911,400	8,911,400
645600	Collection Facilities Structures	—	—	—	—	—	250,000	250,000
645620	Waterway Facilities Structures	—	204,000	204,000	203,946	204,000	—	—
645650	Process Facilities Structures	2,943,463	7,942,700	7,942,700	7,380,970	6,646,000	954,200	954,200
645680	Buildings	839,236	1,533,500	1,664,400	1,579,955	1,655,700	812,100	812,100
645700	Preservation of Collection Facility Structures	2,330,036	2,586,400	2,734,700	1,790,219	2,000,200	2,297,700	2,297,700
645720	Preservation of Waterway Facility Structures	324,163	505,000	505,000	198,733	365,900	741,900	741,900
645750	Preservation of Process Facility Structures	13,629,579	32,115,700	30,970,300	25,513,833	19,021,300	23,856,400	23,856,400
645780	Preservation of Buildings	5,975,888	21,743,800	22,162,900	16,872,131	11,796,800	12,829,800	12,829,800
645790	Preservation of Capital Projects, N.O.C.	—	3,870,000	4,317,100	4,261,654	3,917,100	1,306,000	1,306,000
500	TOTAL CAPITAL PROJECTS	26,042,364	70,501,100	70,501,100	57,801,442	45,607,000	43,048,100	43,048,100
TOTAL CONSTRUCTION FUND		$ 28,409,001	$ 74,711,400	$ 74,711,400	$ 61,348,180	$ 48,830,800	$ 51,959,500	$ 51,959,500

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

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

401	Fund: Capital Improvements Bond	LINE ITEM ANALYSIS						
50000	Department: Engineering							
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation*	Adjusted Appropriation 9/30/26**	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612090	Reprographic Services	$ —	$ 5,000	$ 5,000	$ —	$ 2,500	$ 5,000	$ 5,000
612250	Court Reporting Services	—	10,000	10,000	—	5,000	10,000	10,000
612400	Intergovernmental Agreements	—	100,000	100,000	—	—	100,000	100,000
612430	Payments for Professional Services	358,807	250,000	646,300	561,300	242,400	100,000	100,000
612450	Professional Engineering Services for Construction Projects	1,974,293	9,125,000	23,053,196	19,656,621	9,458,400	3,175,000	3,175,000
612470	Personal Services for Post-Award Engineering for Construction Projects	13,141	—	2,233,496	2,233,496	250,000	—	—
612780	Safety Repairs and Services	—	100,000	100,000	—	—	100,000	100,000
200	TOTAL CONTRACTUAL SERVICES	2,346,241	9,590,000	26,147,992	22,451,417	9,958,300	3,490,000	3,490,000
645600	Collection Facilities Structures	3,077,470	6,800,000	8,514,976	925,916	96,900	35,150,000	35,150,000
645620	Waterway Facilities Structures	7,467,509	2,000,000	28,848,800	25,902,313	3,735,200	28,830,200	28,830,200
645630	Army Corps of Engineers Services	1,788,036	1,575,000	3,455,745	742,643	1,135,100	1,575,000	1,575,000
645650	Process Facilities Structures	19,420,067	408,317,600	480,616,705	466,124,654	52,639,000	87,085,000	87,085,000
645680	Buildings	—	500,000	500,000	—	—	—	—
645700	Preservation of Collection Facility Structures	67,185,244	98,425,000	186,267,510	104,650,563	73,803,500	65,365,000	65,365,000
645720	Preservation of Waterway Facility Structures	3,387,699	26,250,000	47,889,294	20,129,119	10,807,900	47,225,000	47,225,000
645750	Preservation of Process Facility Structures	31,472,984	94,573,900	172,588,330	130,737,263	55,325,000	98,937,500	98,937,500
645780	Preservation of Buildings	13,140,623	46,803,600	72,347,854	44,423,505	17,875,700	27,250,000	27,250,000
645790	Preservation of Capital Projects, N.O.C.	—	—	—	—	—	9,030,000	9,030,000
500	TOTAL CAPITAL PROJECTS	146,939,632	685,245,100	1,001,029,214	793,635,976	215,418,300	400,447,700	400,447,700
656010	Land	—	300,000	300,000	—	—	300,000	300,000
600	TOTAL LAND	—	300,000	300,000	—	—	300,000	300,000
667340	Payments for Easements	—	250,000	250,000	3,600	3,600	250,000	250,000
727102	Principal - Capital Lease	3,628,599	—	15,497,423	15,497,423	3,806,700	—	—
727112	Interest - Capital Lease	761,166	—	1,968,435	1,968,435	583,200	—	—
767300	Bond Issuance Costs	—	1,242,800	1,298,654	551,428	600,000	440,700	440,700

401	Fund: Capital Improvements Bond	LINE ITEM ANALYSIS						
50000	Department: Engineering							
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation*	Adjusted Appropriation 9/30/26**	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
787720	Reimbursement for Labor Costs Incurred on Capital Projects	—	5,000,000	5,000,000	—	—	—	—
700	TOTAL FIXED AND OTHER CHARGES	4,389,765	6,492,800	24,014,512	18,020,886	4,993,500	690,700	690,700
TOTAL CAPITAL IMPROVEMENTS BOND FUND		$153,675,637	$ 701,627,900	$1,051,491,717	$ 834,108,279	$230,370,100	$ 404,928,400	$ 404,928,400

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

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

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

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

3. The Capital Improvements Bond Fund appropriation is controlled on the Summary Object level.

Stormwater Management Fund Program

Awards in 2027

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Est. Award Date
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	$ 5,500	$ 3,500	355	Jan 2027
I-290 Frontage Road Sewer and Outfall in Maywood	24-IGA-23	2,400	—	348	Jan 2027
Suburban Green Schoolyard Pilot Project 3 in Summit	26-195-5F	4,900	3,200	452	Feb 2027
Green Alley Project in Dolton	26-IGA-01	556	556	100	Feb 2027
Grant Park Recreation Center Permeable Parking Lots in Northlake	26-IGA-05	264	264	100	Feb 2027
Village Hall Permeable Parking Lot 2 in River Forest	26-IGA-06	196	196	100	Feb 2027
Citation Lake Stormwater Improvements, Phase II in Northfield Township	26-IGA-10	1,800	1,800	141	Feb 2027
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	1,880	1,880	149	Mar 2027
Suburban Green Schoolyard Pilot Project 2 in Cicero	26-194-5F	10,400	4,100	353	Mar 2027
Green Alley Project 3 in Skokie	26-IGA-08	465	465	100	Mar 2027
50th Street Storm Sewer Flood Relief Project in La Grange	26-IGA-12	15,314	4,321	976	Mar 2027
Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor	25-IGA-23	1,000	1,000	131	Apr 2027
Green Alley Project 4 in Forest Park	26-IGA-02	224	224	100	Apr 2027
Green Alley Project in Norridge	26-IGA-04	410	410	100	Apr 2027
Green Alley Project in Maywood	26-IGA-03	1,005	1,005	100	May 2027
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	3,100	500	366	Oct 2027
Flood Control Project on Prairie Creek, NSA	12-056-5F	32,542	—	715	Dec 2027
Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA	14-065-5F	29,000	—	953	Dec 2027
Riparian Area Improvements at Multiple Locations in Cook County	25-800-5F	4,000	—	466	Dec 2027
Total 2027 Awards		$ 114,955	$ 23,421		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Award Date
Groveland Avenue Levee Improvements in Riverside, SSA	18-IGA-20	$ 4,907	$ 1,000	3,648	Dec 2018
Acquisition of Flood-Prone Properties in Lyons, SSA	21-IGA-24	5,500	118	1,911	Oct 2022
Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	24-IGA-02	12,946	—	1,209	Jun 2024
Suburban Green Schoolyard Pilot Project 1 in Burnham	24-279-5F	2,125	—	615	Aug 2025
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	6,000	1,000	504	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	370	453	Dec 2025
Demolition for Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-BF	1,061	50	285	Sep 2026
Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	20-IGA-23	2,030	1,500	448	Nov 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	1,500	717	Nov 2026
Total Projects Under Construction		$ 42,369	$ 5,538		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	$ 11,442	$ —	684	Jan 2028
Roberts Road Drainage Improvements in Palos Hills, Illinois	23-IGA-12	3,500	—	331	Mar 2028
Suburban Green Schoolyard Pilot Project 4 in Franklin Park	26-196-5F	11,000	—	452	Apr 2028
71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park	21-166-5F	40,120	—	318	Aug 2028
Flood Control Project for the Washington Street Area in Blue Island	21-IGA-28	5,700	—	159	Feb 2029
Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed	25-283-5F	15,000	—	352	Feb 2029
Total Future Awards		$ 86,762			
Cumulative Projects Under Construction, 2027 Awards, and Future Awards		$ 244,085			

Note: All cost figures are in thousands of dollars.

NOTE: Previous versions of MWRD's budget document included detailed Project Fact Sheets on each of the Stormwater Capital Projects listed above. The Project Fact Sheets can now be found on MWRD's interactive online budget dashboard.

501 50000	Fund: Stormwater Management	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	$ 11,420,268	$ 12,734,600	$ 12,734,600	$ 8,744,270	$ 12,451,700	$ 12,628,000	$ 12,628,000
601050	Compensation Plan Adjustments	64,252	218,000	218,000	67,862	194,800	132,600	132,600
601060	Compensation for Paid Overtime	143,039	185,000	185,000	103,684	115,900	185,000	185,000
601070	Social Security and Medicare Contributions	163,464	180,500	180,500	133,220	172,000	187,100	187,100
601080	Salaries of Nonbudgeted Employees	—	10,000	10,000	—	—	10,000	10,000
601100	Tuition and Training Payments	39,658	43,100	43,100	22,632	23,200	71,900	71,900
601250	Health and Life Insurance Premiums	1,339,266	1,383,100	1,383,100	835,875	1,201,300	1,466,100	1,466,100
601270	General Salary Adjustments	—	—	—	—	—	321,800	321,800
100	TOTAL PERSONAL SERVICES	13,169,947	14,754,300	14,754,300	9,907,543	14,158,900	15,002,500	15,002,500
612010	Travel	4,751	13,000	13,000	5,430	8,000	15,000	15,000
612030	Meals and Lodging	6,995	40,000	40,000	17,761	18,900	23,800	23,800
612040	Postage, Freight, and Delivery Charges	841	1,500	1,500	1,200	1,000	1,000	1,000
612050	Compensation for Personally-Owned Automobiles	354	4,500	4,500	631	2,300	3,000	3,000
612080	Motor Vehicle Operating Services	6	800	800	59	300	600	600
612250	Court Reporting Services	8,676	14,000	14,000	12,000	15,300	22,000	22,000
612280	Subscriptions and Membership Dues	23,095	25,700	25,700	9,390	23,100	25,000	25,000
612330	Rental Charges	11,893	13,000	13,000	12,415	12,500	13,200	13,200
612400	Intergovernmental Agreements	17,165,956	40,757,600	40,757,600	34,860,951	22,959,900	38,304,600	42,532,600
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	517,943	672,200	672,200	574,960	426,000	729,400	729,400
612440	Preliminary Engineering Reports and Studies	524,995	1,795,400	1,795,400	1,364,990	1,367,500	2,790,500	2,790,500
612450	Professional Engineering Services for Construction Projects	2,759,272	6,445,600	6,445,600	5,775,918	3,641,400	13,360,800	15,091,700
612490	Contractual Services, N.O.C.	159,182	287,100	287,100	180,453	175,200	287,500	287,500
612520	Waste Material Disposal Charges	174,420	160,000	160,000	159,981	82,200	180,000	180,000
612620	Repairs to Waterway Facilities	1,949,215	2,200,000	2,170,000	2,162,500	2,080,000	2,350,000	2,350,000
612790	Repairs to Marine Equipment	53,454	187,100	187,100	178,727	85,100	159,900	159,900
612800	Repairs to Office Furniture and Equipment	4,232	6,000	6,000	5,340	5,700	7,000	7,000

501 50000	Fund: Stormwater Management	**LINE ITEM ANALYSIS**						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612990	Repairs, N.O.C.	226	2,000	2,000	2,000	2,000	2,000	2,000
200	TOTAL CONTRACTUAL SERVICES	23,366,006	52,776,000	52,746,000	45,325,206	31,056,900	58,425,800	64,384,700
623130	Buildings, Grounds, Paving Materials, and Supplies	4,863	7,500	7,500	5,000	6,500	7,500	7,500
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,371	17,200	17,200	12,531	6,800	16,500	16,500
623560	Processing Chemicals	2,213	7,500	7,500	4,000	4,000	5,000	5,000
623680	Tools and Supplies	6,829	11,600	11,600	10,930	11,100	10,600	10,600
623700	Wearing Apparel	7,091	10,000	10,000	8,433	8,700	12,000	12,000
623720	Books, Maps, and Charts	—	200	200	—	—	200	200
623820	Fuel	4,621	9,000	9,000	9,000	9,000	12,000	12,000
623990	Materials and Supplies, N.O.C.	201,996	170,000	310,000	308,757	229,800	220,000	220,000
300	TOTAL MATERIALS AND SUPPLIES	234,984	233,000	373,000	358,651	275,900	283,800	283,800
634790	Marine Equipment	30,066	—	—	—	—	—	—
634860	Vehicle Equipment	250,717	—	—	—	—	—	—
634990	Machinery and Equipment, N.O.C.	—	10,000	—	—	—	10,000	10,000
400	TOTAL MACHINERY AND EQUIPMENT	280,783	10,000	—	—	—	10,000	10,000
645620	Waterway Facilities Structures	43,584,957	18,124,900	18,124,900	15,518,790	13,201,100	23,002,100	17,043,200
645690	Capital Projects, N.O.C.	—	100,000	50,000	—	—	100,000	100,000
645720	Preservation of Waterway Facility Structures	6,170	50,000	—	—	—	350,000	350,000
500	TOTAL CAPITAL PROJECTS	43,591,127	18,274,900	18,174,900	15,518,790	13,201,100	23,452,100	17,493,200
667330	Right-of-Way Properties	1,292,831	10,550,000	10,325,000	8,553,393	8,641,200	1,000,000	1,000,000
667340	Payments for Easements	—	150,000	375,000	368,605	368,700	400,000	400,000
700	TOTAL FIXED AND OTHER CHARGES	1,292,831	10,700,000	10,700,000	8,921,998	9,009,900	1,400,000	1,400,000
TOTAL STORMWATER MANAGEMENT FUND		$ 81,935,678	$ 96,748,200	$ 96,748,200	$ 80,032,188	$ 67,702,700	$ 98,574,200	$ 98,574,200

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

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

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

901	Fund: Reserve Claim	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601090	Employee Claims	$ 4,040,648	$ 10,000,000	$ 10,000,000	$ 3,434,849	$ 4,577,400	$ 10,000,000	$ 10,000,000
100	TOTAL PERSONAL SERVICES	4,040,648	10,000,000	10,000,000	3,434,849	4,577,400	10,000,000	10,000,000
667220	General Claims and Emergency Repair and Replacement Costs	13,739,734	38,273,800	38,273,800	673,414	745,200	40,035,100	40,035,100
700	TOTAL FIXED AND OTHER CHARGES	13,739,734	38,273,800	38,273,800	673,414	745,200	40,035,100	40,035,100
TOTAL RESERVE CLAIM FUND		$ 17,780,382	$ 48,273,800	$ 48,273,800	$ 4,108,263	$ 5,322,600	$ 50,035,100	$ 50,035,100

NOTE: Amounts may not add up due to rounding.

PAGE REFERENCE GUIDE

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

	Tentative Budget Book Page	Executive Director's Recommendations Budget Book Page
Transmittal Letter, Chairperson, Committee on Budget and Employment	1	1
Major Budget Amendments Impacting the 2027 Tentative Budget	5	N/A
Report of Committee on Budget and Employment	6	N/A
Comparative Statement of Appropriations, Tax Levies, and Tax Rates	8	52
Account and Personnel Summary Comparison (Table)	10	64
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Corporate Fund Line Item Analysis and Position Analysis	14	119
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NOTE PAGE

Metropolitan Water Reclamation District of Greater Chicago

Historical Information And Milestones

1837 Chicago was incorporated as a city. The city's primary source of drinking water is Lake Michigan. Due to poor drainage and discharges to Lake Michigan, water-borne diseases plagued the city throughout the 1800s.

1856 Sewers were constructed to collect the city's wastewater. These sewers emptied into the Chicago River, ultimately becoming a health hazard.

1885 A torrential rainstorm flushed pollution from the river into Lake Michigan prompting public concern for ways to safeguard the quality of the drinking water.

1886 A Drainage and Water Supply Commission was created to study the growing problem of contamination of the city's water supply.

1889 Illinois Legislature passed an act enabling the establishment of the Sanitary District of Chicago to keep sewage pollution out of Lake Michigan. Referendum passed creating the Sanitary District of Chicago.

1892 Ground was broken on the 28-mile Main Channel of the Sanitary and Ship Canal. The canal would reverse the flow of the Chicago River by linking it to the Des Plaines River, and thus prevent pollution of Lake Michigan by the river.

1900 Main Channel of the Sanitary and Ship Canal opened.

1907 Main Channel Extension including Lockport Powerhouse and Lock completed.

1910 North Shore Channel completed.

1919 District's Board of Commissioners passed an ordinance committing the District to the construction and operation of treatment plants.

1922 The 16-mile Calumet-Sag Channel became operational; Calumet Treatment Plant placed into operation.

1928 North Side Treatment Plant placed into operation.

1930 U.S. Supreme Court Decree issued reducing diversion of Lake Michigan in steps. Effective January 1, 1939, diversion reduced to 1,500 cubic feet per second; West Side Treatment Plant placed into operation.

1939 Southwest Treatment Plant placed into operation.

1949 West and Southwest Treatment Plants combined.

1955 District's name changed to the Metropolitan Sanitary District of Greater Chicago (MSDGC); the Chicago Sewage Disposal System named one of the Seven Wonders of Modern Engineering by the American Society of Civil Engineers (ASCE), recognizing the size of the system, including intercepting sewers, treatment plants, and waterways.

1956 Referendum, enabled by legislation, passed adding 412 square miles to the District.

1961 Lemont Treatment Plant placed into operation.

1963 Hanover Park Treatment Plant placed into operation.

1969 Board adopted the Sewage and Waste Control Ordinance, prohibiting any waste discharge into Lake Michigan.

1971 Fulton County "Prairie Plan" began whereby abandoned strip -mines were reclaimed into agriculturally productive land; won "Special Civil Engineering Achievement Award" in 1974 from the ASCE.

1972 District adopted the Tunnel and Reservoir Plan (TARP) as recommended by a committee of representatives from the state, city, county, and MSDGC. The plan provided for the collection, transportation, storage, and treatment of combined rainwater and sewage that in periods of heavy rain overflowed into waterways, underpasses, and basements.

1975 Construction began on the 31-mile Mainstream tunnel system; Egan Treatment Plant placed into operation.

1977 Construction began on the Calumet tunnel system.

1980 O'Hare Treatment Plant (later renamed Kirie Water Reclamation Plant) and Upper Des Plaines TARP tunnel system placed into operation.

1985 Mainstream tunnel system placed into operation, capable of storing one billion gallons of combined sewage and stormwater; TARP Mainstream System, Phase I, received award for "Outstanding Civil Engineering Achievement" from the ASCE.

1986 TARP received awards for "Outstanding Civil Engineering Achievement" and "Outstanding Civil Engineering Achievement of Past 100 Years in Illinois"; 9.2-mile Calumet tunnel system placed into operation.

1988 Water quality improvements recognized as causing increased real estate development along the waterway system; construction began on the Des Plaines TARP tunnel.

1989 District celebrated its 100th anniversary. As part of the Centennial Celebration, the District changed its name to the Metropolitan Water Reclamation District of Greater Chicago and dedicated the Centennial Fountain.

1990 Army Corps of Engineers and the District began construction of the O'Hare-CUP Reservoir, the first of three reservoirs in the TARP program.

1992–1994 District's five Sidestream Elevated Pool Aeration Stations (SEPA) completed along the Calumet River system. These stations add oxygen to the waterways to enhance the aquatic environment. The District received "Outstanding Civil Engineering Achievement" in 1994 by ASCE for these projects.

1998 O'Hare-CUP Reservoir placed into operation, capable of storing 350 million gallons of combined sewage and stormwater; North Branch tunnel placed into operation.

1999 Des Plaines tunnel placed into operation; construction began on the McCook Reservoir.

2000 District celebrated the 100th anniversary of the reversal of the Chicago River and completed a century of protecting Chicago's water environment; construction began on Thornton Transitional Reservoir.

2003 Construction began on the major capital improvement program for the Calumet, North Side, and Stickney Water Reclamation Plants.

2004 By an act of the Illinois Legislature, the District became responsible for stormwater management in Cook County.

2006 TARP Phase I 109-mile tunnel system completed; all four TARP tunnel systems in operation.

2007 District celebrated 100th anniversary of the Lockport Powerhouse and Dam.

2009 Construction of the Thornton Composite Reservoir began.

2010 District celebrated the 100th anniversary of the North Shore Channel.

2012 North Side Water Reclamation Plant renamed Terrence J. O'Brien Water Reclamation Plant.

2013 Board adopted the Watershed Management Ordinance, establishing uniform and minimum stormwater regulations throughout Cook County.

2014 District celebrated its 125th anniversary.

2015 Disinfection facility at the Calumet Water Reclamation Plant placed into operation. Thornton Composite Reservoir placed into operation.

2016 Phosphorus recovery facility placed into operation at the Stickney Water Reclamation Plant; implemented an ultraviolet disinfection process at the O'Brien Water Reclamation Plant; Board adopted the Resource Recovery Ordinance, which provides legal framework for resource recovery initiatives.

2017 Phase I of the McCook Reservoir completed.

Building Capacity for Future Stormwater at Thorn Ditch

The MWRD, Village of South Holland, and Cook County collaborated on the first phase of the Thorn Ditch Flood Mitigation Project, which replaced existing culverts and created 11.8 acre-feet of stormwater storage to help reduce flooding in the community.



MWRD engineers identified and analyzed potential solutions to flooding along Thorn Ditch after the Village of South Holland applied for technical assistance through the MWRD's Stormwater Partnership Program for conceptual projects in 2018. Over several years of planning, engineering, and construction, the partners delivered a solution to protect the community from flooding.



A newly replaced culvert along Thorn Ditch in South Holland is part of the first phase of the Thorn Ditch Flood Mitigation Project, which was designed to improve stormwater conveyance and reduce the risk of flooding for nearby homes and businesses.



The completed Thorn Ditch Flood Mitigation Project features upgraded culverts, improved drainage channels, and stormwater storage areas designed to help manage heavy rainfall and reduce the risk of flooding in South Holland.

Front Cover

Battery E will help prepare MWRD's O'Brien Water Reclamation Plant (WRP) for its next century of service. This conceptual rendering depicts the planned fifth aeration battery, a major component of the MWRD's ongoing improvements to upgrade operations and protect water quality. Construction began in 2026, with the new tanks, infrastructure, and equipment designed to support the biological removal of phosphorus from wastewater and help meet stringent phosphorus discharge requirements.

The addition of Battery E will also create the capacity needed to upgrade the plant's four existing aeration batteries, three of which are approaching 100 years old. These phased improvements will modernize aging infrastructure, enhance the plant's ability to protect water quality, and help the O'Brien WRP adapt to changing wastewater flows, weather patterns, and emerging pollutants while continuing to return clean water to the North Shore Channel.

Metropolitan Water Reclamation District of Greater Chicago
100 East Erie Street • Chicago, Illinois 60611-3154

mwrd.org