Metropolitan Water Reclamation District of Greater Chicago

2027 Budget

Executive Director's Recommendations

October 13, 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

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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

Executive Director's Recommendations

October 13, 2026

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Executive Director

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Director of Human Resources

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Public & Intergovernmental Affairs Officer

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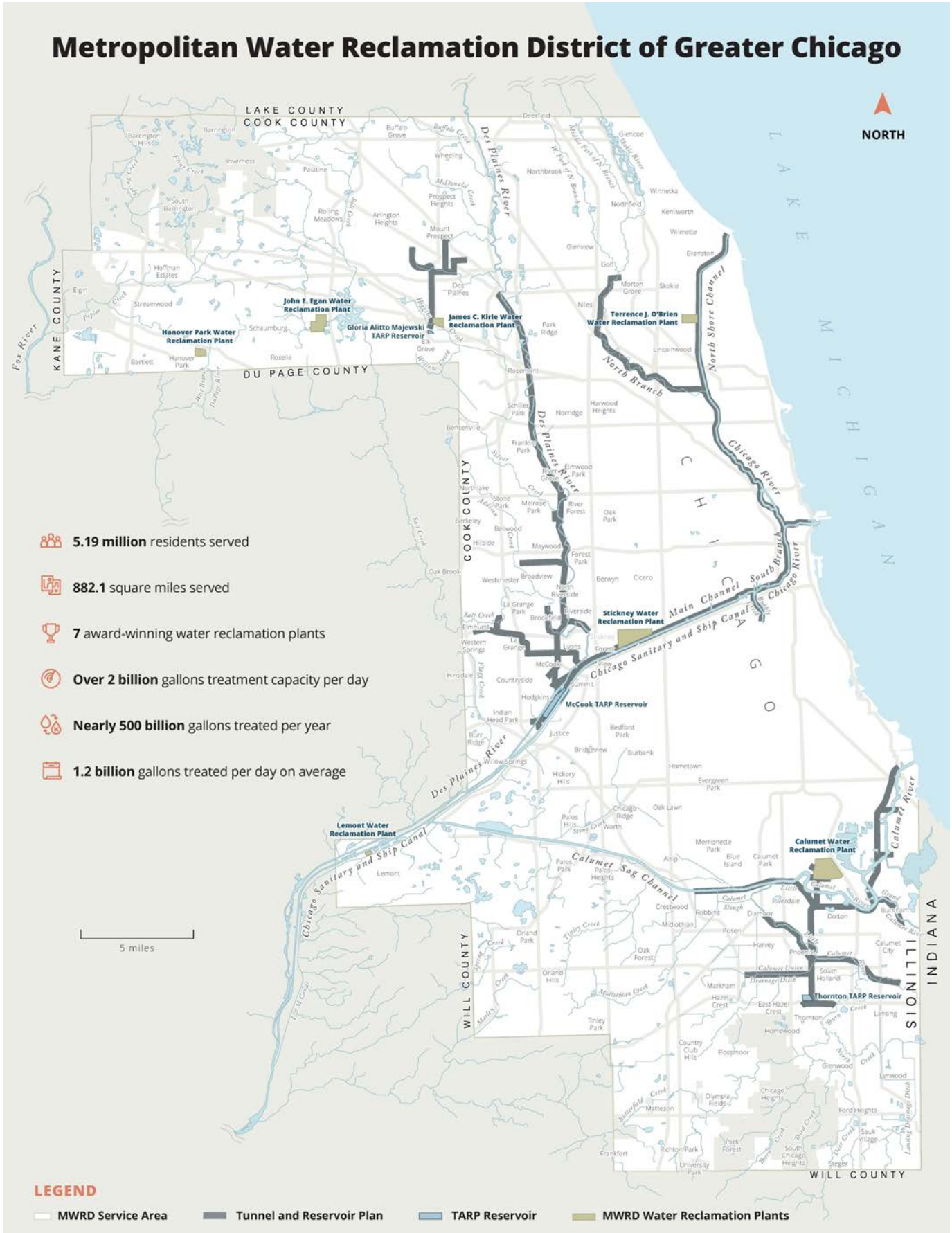
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Commissioner

Sharon Waller
Commissioner

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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
5.19 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
5 miles
LEGEND
MWRD Service Area
Tunnel and Reservoir Plan
TARP Reservoir
MWRD Water Reclamation Plants

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

Origin and History

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

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

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

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

Mission and Responsibilities

The mission of the District is to protect the health and safety of the public, improve the quality of water in watercourses, reduce flood damages, and manage water as a vital resource in our service area.

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

Services

The District's seven modern water reclamation plants provide excellent treatment for residential and industrial wastewater. This process is protected by a federally-mandated pretreatment program, which helps limit the inflow of hazardous substances to the District's plants. Pursuant to that pretreatment program and its ordinances, the District routinely monitors the waste streams flowing to its plants from industries and non-residential sources.

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

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

While exercising no direct control over wastewater collection systems owned and maintained by cities, villages, sewer districts, and utilities, the District owns a network of intercepting sewers to convey wastewater from the local collection systems to its water reclamation plants.

Facilities

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

TARP is one of the country's largest public works projects for pollution and flood control. Four tunnel systems total 110.4 miles of tunnels, 8 to 33 feet in diameter and 150 to 300 feet underground. These tunnels convey combined sewer overflows to three large reservoirs that provide billions of gallons of storage.

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

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

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

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

Governance

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

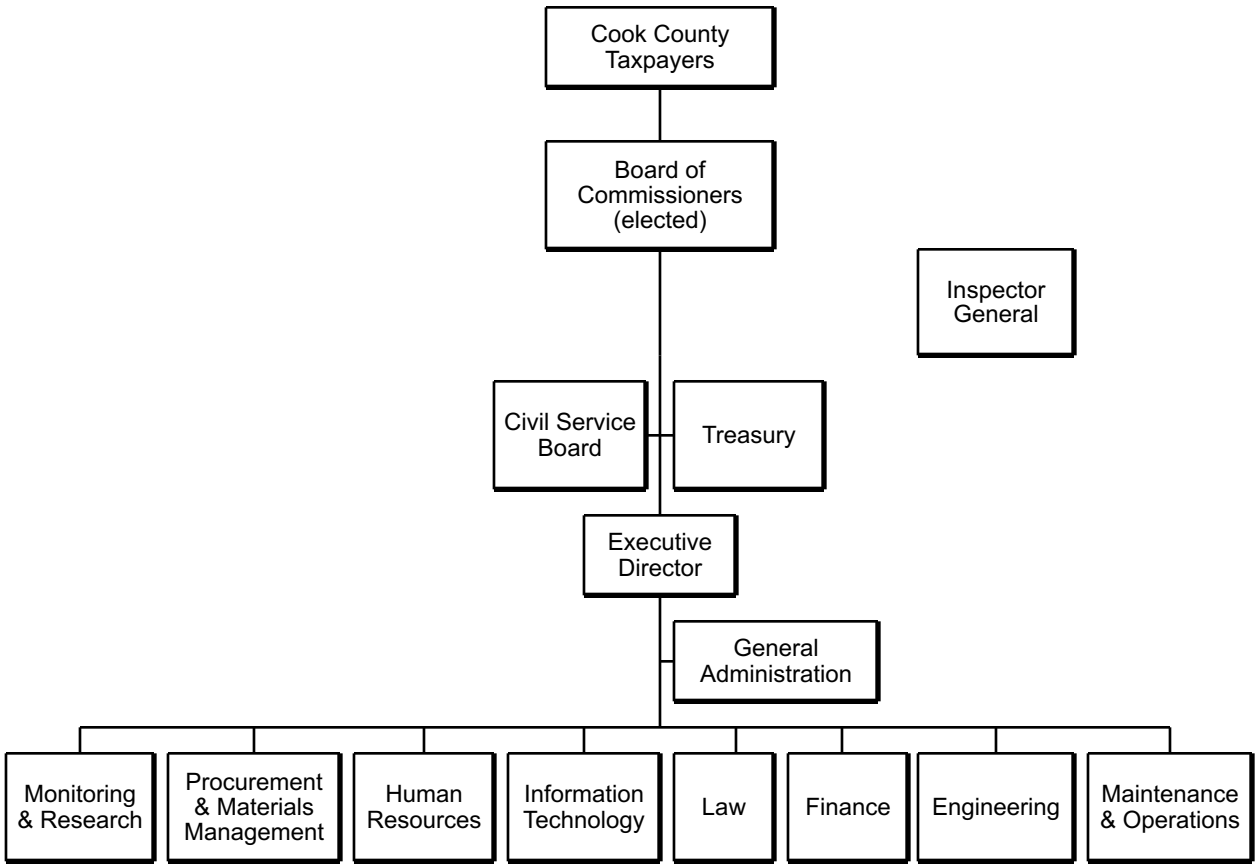
Organization Structure

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

The District has an independent office of the Inspector General.

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

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



HOW TO USE THE DISTRICT'S BUDGET

The organization and presentation of the District's Budget provides the public a comprehensive balanced financial plan. It is organized in compliance with the Illinois Compiled Statutes. The document describes the programs, services, and resources the District provides, as well as policies and long-term financial plans.

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

I. **BUDGET FOREWORD**. An introductory section with information on the strategic direction of the budget document

II. **BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS.** An overview of the District's Budget and financial plans

III. **FINANCIAL STATEMENTS BY FUND**. Detailed information on taxes and all other sources of revenue and expenditure

IV. **CORPORATE FUND**. Detailed information by department, and priority of activities, objectives, programs, performance measures, proposed line item expenditures, and staffing

V. **CAPITAL BUDGET**. Current and long-term programs for capital construction

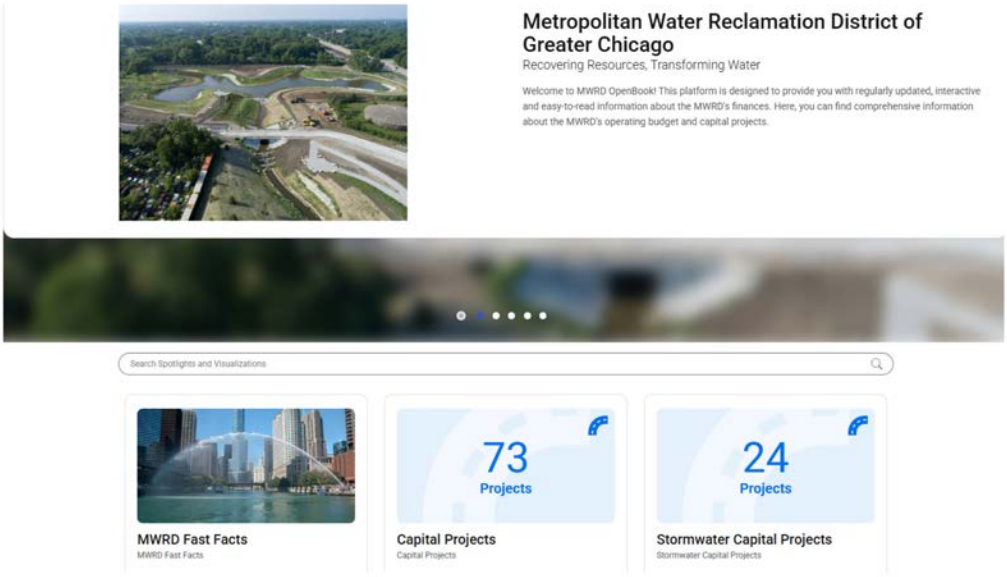
VI. **STORMWATER MANAGEMENT FUND**. Current and long-term programs for the Stormwater Management Fund

VII. **OTHER FUNDS**. The Reserve Claim Fund, Bond Redemption and Interest Sinking Funds, and the MWRD Retirement Fund

VIII. **TAX LEVY ORDINANCES**. Financial and management plan of the District as a legal document which coordinates and establishes the legal authority for the District to obtain and expend funds during the fiscal year

IX. **APPENDIX**. Compensation plan, glossaries, acronym list, awards, and organizational memberships

ONLINE BUDGET DASHBOARD



The interactive dashboard, mwrd.openbook.questica.com, is designed to enhance transparency and promote understanding of the District's Budget. Dashboard features include:

- An overview of the District.
- Narrative highlights discussing the main themes of the Operating Budget and Capital Improvement Program.
- Budget to budget comparisons.
- Budget to actual comparisons.
- Detailed information on all active Capital and Stormwater projects.

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SECTION I
BUDGET FOREWORD

This section introduces the budget with explanations of the organization and structure of the District's Budget. It also presents an overview of the substance of the 2027 Budget. It includes the following:

- In the *Budget Message*, the Executive Director discusses his 2027 Budget Recommendations.
- In the *Strategic Plan*, the District's 2026-2030 Strategic Plan is discussed and key measures by department are presented.
- The *Budget Message/Highlights* section includes a statement of the District's operational goals and accomplishments and a narrative on major issues, policy, and program changes. It is in this section that broad policy, program objectives, and operational accomplishments are defined.
- In the *Financial Policies, Objectives, and Accomplishments* section, an overview of the financial guidelines and accomplishments of the District is presented.
- The *Policy Development and the Budget Process* section describes policy development and the total budget process. The detailed budget process is presented in 12 clearly stated steps with a flowchart of the budget cycle.
- The *Annual Appropriation Ordinance* gives legal effect to the entire budget document as enacted into law by the Board of Commissioners under authority of the Illinois Compiled Statutes. It includes an explanation of the crosshatch (#) and (AC) symbols used with some personnel positions within the budget, indicating changes to positions once vacated.

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Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

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Sharon Waller

October 13, 2026

Honorable Ladies and Gentlemen:

I am pleased to present the 2027 Executive Director's Budget Recommendations for the Metropolitan Water Reclamation District of Greater Chicago (District). The 2027 Budget 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.

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 heavy thunderstorms caused the Tunnel and Reservoir Plan (TARP) system to reach near capacity. The McCook Reservoir hit 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 Services in recognition of its strong financial operations and reserves that have facilitated significant increases in pension contributions in recent years. The funded ratio of the District's Retirement Fund continues to be a strength of the financial portfolio, while pension obligations, cost increases to employee and retiree health benefits, and regulatory requirements are significant factors in the District's five-year outlook. 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 and 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,



John P. Murray, Executive Director

2026–2030 MWRD STRATEGIC PLAN

The 2021-2025 Strategic Plan sunsetted at the end of 2025 and development of the next Strategic Plan commenced in 2025. 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 under each Pillar. Working groups drafted the key results to be sought under each objective, and executive leadership ensured their clarity, feasibility, and alignment with the MWRD's vision, mission, and values. This process positions the MWRD to deliver measurable progress across critical priorities in 2026-2030.

1

Initial assessment

Review of Vision, Mission, Values, Pillars, and the 2021-2025 Strategic Plan's accomplishments, key performance indicators, and lessons learned.

2

Stakeholder engagement

Surveys completed by the Board of Commissioners, employees, and external stakeholders; feedback highlights included hundreds of public and employee responses, with Board of Commissioners' input reinforcing core functions and preparedness for the future. See the appendix for more details on survey feedback.

3

Working groups formation

Four pillar-based teams utilized the survey insights to identify objectives and priority outcomes ("key results"), guided by SMART criteria and ownership expectations.

S	M	A	R	T
SPECIFIC	MEASURABLE	ACHIEVABLE	RELEVANT	TIME-BOUND

4

Draft framework development

Integration of vision, mission, and values with proposed pillar objectives, key results, measures/targets/time frames, and initiatives.

5

Executive review

Leadership reviewed working group submittals to strengthen clarity and impact.

The 2026-2030 Strategic Plan emphasizes core infrastructure and forward-looking resilience with priorities on wastewater treatment and stormwater management. Highlights of this plan include:

- Maintaining sustainable and long-lasting infrastructure to support future demands and regulatory compliance;
- Addressing flooding by increasing local partnerships and expanding stormwater management projects;
- Ensuring compliance by focusing on contaminant source control and continuing to protect Lake Michigan;
- Optimizing operations for efficiency and sustainability, preparing for climate and energy resilience, and integrating new technologies such as artificial intelligence;
- Reducing energy, exploring more water reuse initiatives, recovering costs, and generating revenue;
- Addressing talent recruitment and retention, building a diverse and skilled workforce, and investing in training;
- Connecting with communities through infrastructure planning, relationship building, and enhanced communication.

The entire 2026-2030 Strategic Plan is available at mwrd.org/what-we-do/strategic-plan.

MWRD Strategic Plan Architecture

To build a solid strategic plan, the anchor concepts of Vision, Mission, Values, and Pillars must first define who the organization is; these long-term strategic elements are the identity of the organization. It is only on this firm foundation that strategic plans can be built to guide next steps. This architecture ensures all parts of the plan are aligned and set up for success.



WHO WE ARE: VISION, MISSION, AND VALUES

We began our 2026-2030 Strategic Plan build-out by first reassessing our identifying elements. The Steering Committee updated our vision with a commitment to a more hopeful future, while the mission was updated to bring us back to the essence of our original purpose. Meanwhile, our values were reaffirmed.

VISION: What we want to achieve in the future

To champion clean water and sustainable communities.

MISSION: What we do today

To protect Lake Michigan and public health, improve our water environment, and build flood resilience.

Values

- Excellence: We believe excellence is a never-ending journey to exceed the expectations placed upon us as individuals and as an organization.
- Respect: We create an atmosphere of open communication that rewards commitment and performance and is responsive to the needs of our employees and communities.
- Innovation: We endeavor to foster a culture of creativity to find solutions to the operational and environmental challenges facing us to build a more resilient region.
- Safety: We are dedicated to safeguarding our greatest assets, our employees, as well as the environment and our communities.
- Inclusivity: We strive in all areas of our work to treat people in a fair and just manner, to have a workforce and work practices that reflect the diversity of our region, and to ensure the full participation of all groups in our programs and services.
- Accountability: We are responsible to the people we serve, the people we work with, and the environment we share.

OUR CRITICAL SUCCESS FACTORS: THE FOUR PILLARS

Strategic pillars serve as the foundational supports of any strategic plan. They are the core areas of focus that hold up the long-term vision, ensuring that every initiative, investment, and decision aligns with what matters most. Much like the architectural pillars that support a building, these strategic pillars provide stability and coherence; they help us stay grounded in our purpose while giving us the flexibility to adapt as circumstances evolve. They also help us prioritize, guiding us toward opportunities that support our mission and away from distractions that do not.

As we progressed through the planning process, four areas emerged as the primary areas of focus. This update to our Pillars reflects a desire to streamline our strategy to become more efficient through cross-pollination of ideas across the entire MWRD. The new structure also better supports changes to not just operations but also organizational culture to create lasting improvements.

Additionally, we identified the specific functions and services that each Pillar encompasses while also recognizing that a given five-year plan may focus on only certain elements based on current landscape or conditions.



WASTEWATER & STORMWATER MANAGEMENT

This pillar refers to the MWRD's core operations that protect our water environment: wastewater treatment and stormwater management. In the next five years, we will focus on finding the best way to balance the requirements of the wastewater treatment process with the wellbeing of our residents while endeavoring to reduce contaminants and pollutants from entering our waterways. We will also reinforce our efforts towards resilient flood mitigation for the long term.

Pillar Objectives

1. Protect public and aquatic health.
2. Create lasting solutions for flood resilience.

VOICES FROM OUR COMMUNITY

The MWRD's extensive infrastructure is critical to meeting the stated goals. With such expansive infrastructure that has been in place for decades, investing in maintenance is key to providing reliable, cost-effective service to system users.

— Strategic Plan Survey Participant



In its work to reclaim water, the MWRD is constantly evolving to meet new challenges through innovation and infrastructure upgrades that allow the MWRD to raise its water quality standards and meet stringent NPDES permit requirements.

KEY RESULTS SOUGHT

1

Success in protecting public and aquatic health will be reflected by:

- ✔ strategic optimization to sustainably provide compliance with current environmental permits including an enhanced biological phosphorus removal process at the Calumet, O'Brien, Hanover Park, and Egan WRPs;
- ✔ expanded efforts to reduce emerging contaminants such as PFAS and microplastics in wastewater streams; and
- ✔ improved wastewater and collection system asset reliability.

Measures of Success will include:



normalized data points on the wastewater treatment process
TARGET: Create Baseline for all WRPs by 12/31/27



number of partnerships to reduce emerging contaminants
TARGET: Create Baseline by 6/30/27



reduction in number of emergency repairs due to asset failure
TARGET: Create Baseline by 6/30/27

WHY THESE MATTER
Improving these targeted metrics will help us be more effective in protecting our waterways and consistent in providing services to our residents.

2

Success in creating lasting solutions for flood resilience will be reflected by:

- ✔ expanded assessment of flood risk across our service area;
- ✔ increased flood mitigation participation at the local and regional level; and
- ✔ increased external funding for additional stormwater projects.

Measures of Success will include:



increase to stormwater storage volume throughout our service area
TARGET: Year-over-year 10% increases to cumulative stormwater storage volume through partnerships starting in 2026



increase to Master Agreements with regional agencies
TARGET: Year-over-year increases to number of Master Agreements with regional agencies starting in 2026



increase to number of intergovernmental partnerships
TARGET: Year-over-year 15% increases to number of partnerships starting in 2027

WHY THESE MATTER
Increased storage capacity will reduce stormwater runoff in local systems during storms, and collaborations with regional agencies will bring multi-beneficial projects across Chicagoland.

BUSINESS RESILIENCE

This pillar refers to administrative and support functions that enable the MWRD to maintain efficient and effective business operations. In the next five years, we will focus on strengthening our ability to conduct business under normal, varied, and extraordinary circumstances; making more data-informed spending decisions; and doing more with our dollars. We will work to ensure we remain reliable and accountable to our taxpayers.

Pillar Objectives

1. Safeguard business continuity.
2. Bolster financial efficiency.

VOICES FROM OUR COMMUNITY

[It is important for the MWRD to address] challenges in knowledge exchange, including knowledge silos . . . and loss of specialized knowledge as workers retire.

— Strategic Plan Survey Participant



Visitors flock to the MWRD's Mainstream Pumping Station to learn how the MWRD manages the McCook Reservoir. Every year the MWRD hosts thousands of tourgoers to educate them on the MWRD's work and how everyone plays a role protecting the water environment.

KEY RESULTS SOUGHT

1

Success in safeguarding business continuity will be reflected by:

✔ reinforced operational continuity and alignment with the evolving business landscape;
✔ strengthened accountability and redundancy for critical processes; and
✔ improved agency resilience and readiness for effective response to emergencies.

Measures of Success will include:



progress in updating, validating, and improving administrative, operating, and emergency procedures
TARGET: Progressive completion of Standard Operating Procedures (SOP) review and update, with full completion by 12/31/29

WHY THESE MATTER
Keeping our procedures current will help ensure consistent and quality service at all times.

2

Success in bolstering financial efficiency will be reflected by:

✔ broadened conscientious spending; and
✔ improved work unit productivity.

Measures of Success will include:



expansion of project valuation methods
TARGET: 100% of projects exceeding $5 million utilizing total life cycle analysis valuation by 12/31/27



improvements to resource efficiency accomplished
TARGET: Year-over-year decreases in work unit cost of selected processes starting in 2027

WHY THESE MATTER
Consistent efforts to lower total costs through optimization will promote continued smart and efficient spending of tax dollars.

RESOURCE DEVELOPMENT & MANAGEMENT

This pillar refers to development, utilization, employment, and leveraging of resources and assets. In the next five years, we will focus on the beneficial reuse of biosolids, energy, and high-quality effluent reinforcing our workforce, and deepening our partnerships, all to enhance shared, long-term value.

Pillar Objectives

1. Advance resource recovery and reuse.
2. Cultivate a workplace that appeals to and retains existing employees.
3. Inspire highly qualified candidates to join the MWRD.
4. Foster mutually beneficial relationships with external stakeholders.

VOICES FROM OUR COMMUNITY

[The MWRD must] build partnership[s] with our stakeholders to educate on how jointly we can support efforts to maintain our waterways [to be] safe from pollution and fight climate change.

— Strategic Plan Survey Participant



Native plants are sprouting at Corkery Elementary School where the MWRD and Space to Grow partners are expanding permeable schoolyards filled with vibrant play areas.

KEY RESULTS SOUGHT

1 **Success in advancing resource recovery and reuse will be reflected by:**

- ✔ increased phosphorus recovery and reuse via beneficial use of biosolids;
- ✔ increased use of recovered renewable energy; and
- ✔ increased beneficial reuse of non-potable treated effluent for use in irrigation, commercial, industrial, or data center applications.

Measures of Success will include:



amount of phosphorus recovered
TARGET: Progressive increases to phosphorus capture to a minimum of 90% by 12/31/30



amount of generation and use of biogas and electricity
TARGETS: Progressive increases to utilization of biogas to a minimum of 95% by 12/31/29; 10 million kWh of onsite-generated electricity by 12/31/28



number of pilot studies initiated/completed on non-potable water reuse
TARGET: One pilot or demonstration project on non-potable water reuse identified/developed by 12/31/27

WHY THESE MATTER
Removing more phosphorus from our effluent allows us to better protect our waterways, while reusing energy from our treatment processes eases our impact on the environment and generating electricity reduces our reliance on/costs from third-party energy providers.

2 **Success in cultivating a workplace that appeals to and retains existing employees will be reflected by:**

- ✔ increased employee development opportunities and participation;
- ✔ improved employee sentiment on workplace culture; and
- ✔ improved employee satisfaction with work-life balance.

Measures of Success will include:



employee survey response scores across a variety of workplace topics
TARGET: 5% year-over-year increases in job satisfaction survey favorability score starting in 2028

WHY THESE MATTER
Improvements in employee job satisfaction boosts morale, improves productivity, and ensures that our talented employees remain focused on providing the best possible service to our communities.

3 **Success in inspiring highly qualified candidates to join the MWRD will be reflected by:**

✔ increased interest in employment at the MWRD; and
✔ greater success in filling vacancies.

Measures of Success will include:

number of applicants and candidates interested in working at MWRD
TARGET: Overall 10% increase in job applications over five years

position fulfillment rates
TARGET: Average of 20% increase over prior eligible list for fulfillment in hard-to-fill classifications by 12/31/30

WHY THESE MATTER
Increased interest in working at the MWRD ensures that the organization has a talented, high-quality pool of applicants for the 240 different job titles necessary to accomplish our mission and provide award-winning services to the taxpayers.

4 **Success in fostering mutually beneficial relationships with external stakeholders will be reflected by:**

✔ increased public engagement on flood resilience strategies;
✔ increased engagement and participation by Environmental Justice (EJ) communities
✔ increased public awareness, understanding, advocacy, and trust in the MWRD's mission; and
✔ expanded participation by eligible small and diverse firms in MWRD contracting.

Measures of Success will include:

amount of community participation in various MWRD programs
TARGET: Increasing trend of EJ community participation over five years

number of local collaborations
TARGET: Increasing trend in number of established partnerships/collaborations over five years

number of new active firms in our vendor pool
TARGET: Progressive increases each year to the number of MBE/WBE/VBE firms identified through MWRD outreach activities and subsequently listed on an approved Utilization Plan or Commitment Form, to a minimum of 25 firms over five years

WHY THESE MATTER:
Increased engagement in these areas translates into projects that better match what residents need, partnerships that stretch public dollars further, and contracting that is more inclusive and competitive.

PROACTIVE EVOLUTION

This pillar refers to intentional efforts to continually improve the MWRD and prepare for the future. In the next five years, we will focus on our work processes and building our stamina to meet future financial, climate, and regulatory changes.

Pillar Objectives

1. Continuously improve operations and processes.
2. Strengthen financial agility to navigate increasing costs.
3. Build robust agency-wide resilience.

VOICES FROM OUR COMMUNITY

We cannot control the rest of the world [on climate change], but we can control ourselves. Being a part of the solution instead of just passively allowing a problem to continue is vital.

— Strategic Plan Survey Participant



The MWRD distributes thousands of rain barrels each year to Cook County residents at discounted prices to promote water conservation and water reuse.

KEY RESULTS SOUGHT

1

Success in continuously improving operations and processes will be reflected by:

- ✔ increased efficiency in the goods/services acquisition process;
- ✔ increased efficiency in business processes; and
- ✔ a strengthened culture of continuous improvement among management.

Measures of Success will include:

improved workflow of business processes
TARGET: Progressive review of critical business processes, with completion by 12/31/27

amount of reduction in cycle time of business processes
TARGET: 10% reduction in cycle time of Request for Proposal procurement process by 12/31/28

WHY THESE MATTER
Streamlined processes will increase efficiency and optimize the use of our resources.

2 **Success in strengthening financial agility to navigate increasing costs will be reflected by:**

- ✔ greater diversity in the revenue portfolio;
- ✔ controlled expenditure growth in the Corporate Fund;
- ✔ appropriate fee structures; and
- ✔ a sustained capacity to issue debt as necessary.

Measures of Success will include:



efforts to expand our revenue portfolio
TARGET: Completed analyses of four new revenue options by 12/31/30



control of expenditure growth
TARGET: Annual ratio of expenditure growth rate to revenue growth rate of less than or equal to 1 by 12/31/30



progress on updating our fee structure
TARGET: 100% of fees reviewed and updated or reaffirmed by 12/31/28



our limited tax debt service ratio
TARGET: Annual ratio of Limited Debt Service to Debt Service Extension Base limit of less than 90% at year-end starting in 2026

WHY THESE MATTER
Increasing our non-tax revenues and decreasing our expenditures allows us to avoid asking for more from our taxpayers despite rising costs, while controlling our limited tax debt service ratio lowers interest cost and increases capacity to meet the needs of the Capital Improvements Program.

3 **Success in building robust agency-wide resilience will be reflected by:**

- ✔ a reduction in our carbon footprint;
- ✔ increased organizational consideration of climate impact and resiliency in decision-making;
- ✔ preemptive preparedness to meet potential new regulations;
- ✔ increased innovative solution generation re: climate risk mitigation, energy, and compliance resilience; and
- ✔ long-term, expansive preparedness to meet imminent and emerging issues.

Measures of Success will include:



reduction in greenhouse gas emissions
TARGET: 60% reduction in greenhouse gas emissions from 2005 baseline by 12/31/30



expanded efforts to prepare for climate threats
TARGET: Update of Climate Action Plan by 12/31/29



evaluations of emerging regulatory issues
TARGET: Six emerging regulatory issues evaluated over five years



increase in innovative ideas for resilience
TARGET: Progressive increases to number of teams/ideas on climate, energy, and compliance resilience via a competition, to a minimum of 60% increase by 12/31/30



development of 30-year plan
TARGET: Progressive development of a 30-year plan to 100% completion by 12/31/30

WHY THESE MATTER
Increasing our awareness, consideration, and proactive action relating to opportunities and threats will allow us to continually provide essential services to our service area despite any challenges ahead.

Key Result Measures by Department

To support the 2026-2030 Strategic Plan, departments identified key results and measures, including targets for 2027 and 2028. An online dashboard is under development to report results as the plan progresses.

Further discussion of Strategic Plan initiatives can be found in the narrative for each Department in Section IV.

Board of Commissioners

Pillar	Pillar Objective	Key Result	Key Result Measure	2027 Target	2028 Target
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
			Year-over-year reduction in unit cost	Set Baseline	Decrease from prior year
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time
	4.2 - Strengthen Financial Agility to Navigate Increasing Costs	Sustained capacity to issue debt as necessary	Credit rating	AAA/ AA+	AAA/ AA+
			Ratio of Limited Debt Service to Debt Service Extension Base limit	<90	<90

General Administration

Pillar	Pillar Objective	Key Result	Key Result Measure	2027 Target	2028 Target
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity*	1	1
3 - Resource Development & Management	3.4 - Foster Mutually Beneficial Relationships with External Stakeholders	Increased public awareness, understanding, advocacy, and trust in the MWRD's mission	Number of followers on all social media platforms	46,000	50,000
		Expanded participation by eligible small and diverse firms in MWRD contracting	Number of firms identified through Diversity outreach activities that subsequently are listed on an approved MBE/WBE Utilization Plan, MBE/WBE Commitment Form or VBE Commitment Form	5	5
4 - Proactive Evolution	4.2 - Strengthen Financial Agility to Navigate Increasing Costs	Controlled expenditure growth in the Corporate Fund	Ratio of annual expenditure growth rate to revenue growth rate	</= 1	</= 1

*In 2027, the Building Services section will improve reporting requirements for managing the District's passenger fleet.

Monitoring & Research					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
1 - Wastewater & Stormwater Management	1.1 - Protect Public and Aquatic Health	Strategic optimization to sustainably provide compliance with current environmental permits.	A given, TBD normalized data point on material/energy usage that will be plant-specific, pending assessment	Set Baseline by 12/31/27	Develop targets by 12/31/28
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes.	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
4 - Proactive Evolution	4.3 - Build Robust Agency-Wide Resilience	Increased organizational consideration of climate impact and resiliency in decision-making.	Percentage completion of update to Climate Action Plan	Draft by 12/31/27	Board approval by 12/31/28

Procurement & Materials Management					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in the goods/services acquisition process	Percent decrease in cycle times of Request For Proposal procurement process	Set Baseline	10% reduction in cycle time
			Percent decrease in cycle times on acquiring services for roof repairs	Pilot Program	10% reduction in cycle time

Human Resources					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
3 - Resource Development & Management	3.2 - Cultivate A Workplace That Appeals To and Retains Existing Employees	Increased employee development opportunities and participation	Percentage of job classifications with available developmental training resources	40%	70%
		Improved employee sentiment on workplace culture	Increasing employee survey response score on job satisfaction	Set Baseline	5% increase
	3.3 -Inspire Highly Qualified Candidates To Join The MWRD	Increased interest in employment at the MWRD	Increased qualified applications	5% increase	5% increase

Information Technology					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes*	Identify Process	10% reduction in cycle time
*The IT Department will implement the digitization of manual paper processes, targeting at least one paper process in each department to reduce cycle times of business processes.					

Law					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
			Year-over-year reduction in unit cost	Set Baseline	Decrease from prior year
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time

Finance					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	2	2
3 - Resource Development & Management	3.2 - Cultivate A Workplace That Appeals To and Retains Existing Employees	Increased employee development opportunities and participation	Employee participation (hours spent) on developmental training	10% increase	10% increase
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time

Maintenance & Operations					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
1 - Wastewater & Stormwater Management	1.1 - Protect public and aquatic health	Improved wastewater and collection system asset reliability	Reduction in number of emergency repairs due to asset failures	Create Baseline by 6/30/27	TBD
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
3 - Resource Development & Management	3.4 - Foster Mutually Beneficial Relationships with External Stakeholders	Increased public engagement on flood resiliency strategies	Number of rain barrels distributed	7,500	8,000

Engineering					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
			Year-over-year reduction in unit cost	Set Baseline	Decrease from prior year
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time

Capital Improvement Program					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
			Year-over-year reduction in unit cost	Set Baseline	Decrease from prior year
3 - Resource Development & Management	3.1 - Advance Resource Recovery and Reuse	Increased phosphorus recovery and reuse via beneficial use of biosolids	Increase in percentage of phosphorus captured through the water treatment plants	Set Baseline	4% increase
		Increased beneficial reuse of non-potable treated effluent for use in irrigation, commercial, industrial, or data center applications	Annual volume of treated effluent beneficially reused (MGD)	Set Baseline	Increase from prior year
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time

Stormwater Management					
Pillar	**Pillar Objective**	**Key Result**	**Key Result Measure**	**2027 Target**	**2028 Target**
1 - Wastewater & Stormwater Management	1.2 - Create Lasting Solutions for Flood Resilience	Expanded assessment of flood risk across our service area	Number of watershed models that incorporate current regulatory rainfall data	Set Baseline	2 models
		Increased flood mitigation participation at the local and regional level	Increase to stormwater storage volume throughout our service area	5% increase over previous year	5% increase over previous year
2 - Business Resilience	2.1 - Safeguard Business Continuity	Strengthened accountability and redundancy for critical processes	Percentage of SOPs reviewed, updated for content and inclusion of Primary and Secondary owners, and validated for clarity	50%	75%
	2.2 - Bolster Financial Efficiency	Improved work unit productivity	Number of improvements to productivity	1	1
			Year-over-year reduction in unit cost	Set Baseline	Decrease from prior year
4 - Proactive Evolution	4.1 - Continuously Improve Operations and Processes	Increased efficiency in business processes	Reduced cycle time of business processes	Identify Process	10% reduction in cycle time

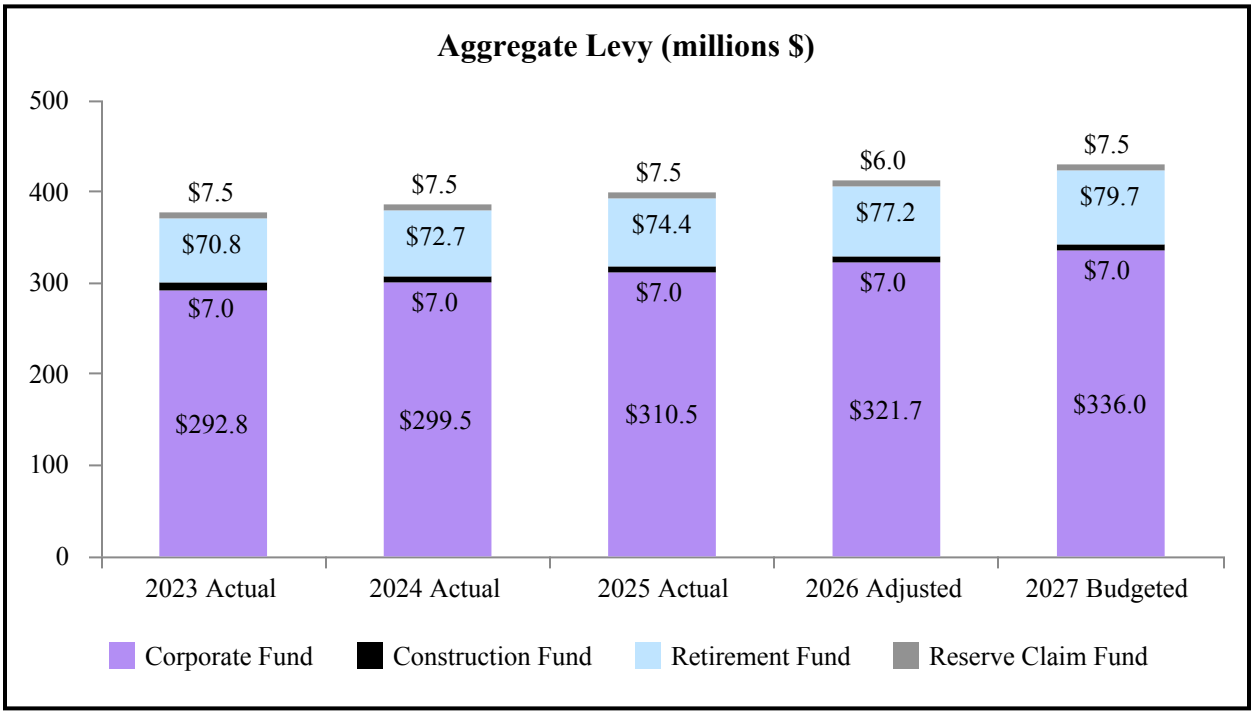
Budget Overview

The 2027 Budget is a fiscally responsible spending plan that invests in the District's infrastructure, addresses regional and localized flooding issues, and continues a commitment to fully funding the Retirement Fund.

The District's 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.

In addition to the $98.6 million Stormwater Management Fund Budget, $21.9 million has been allocated from General Obligation Bonds across 2026 and 2027 to further the District's investment in flood control projects.

Growth in the Corporate Fund Budget from 2021 to 2027 is primarily attributable to inflationary growth and operational demands. The 2027 Corporate Fund Budget is $538.8 million, an increase of $6.0 million, or 1.1 percent, from the 2026 Adjusted Budget. Technology cost increases, which are outpacing inflation, along with rising labor and employee benefit costs have put pressure on the District's 2027 Budget. A reimbursement of $10.0 million from the Other Postemployment Benefits Trust will offset retiree health care costs. The District commits to fully fund the MWRD Retirement Fund by transferring $14.0 million from the 2025 Property Tax Levy Adjustment from Public Act 102-0519 and a $6.3 million transfer of excess revenue from the Corporate Fund.



The District's Aggregate Levy under the Property Tax Extension Limitation Law is $430.2 million, a 4.4 percent increase from the 2026 Levy, under the maximum allowable increase under the Law. Additional details are provided on the next page.

Tax Levy, Tax Rate, and Appropriations

The overall 2027 tax levy required to finance the 2027 Budget is $782.4 million, an increase of $25.7 million, or 3.4 percent, from the 2026 Adjusted Budget. The Stormwater Management Fund levy has an increase of $5.0 million, or 7.4 percent, from the 2026 Adjusted Budget and there is an increase of $2.4 million, or 0.9 percent, in the Bond Redemption & Interest Fund. Among the funds subject to the Property Tax Extension Limitation law, the Corporate Fund levy has an increase of $14.3 million, or 4.5 percent, and the Retirement Fund levy has an increase of $2.4 million, or 3.2 percent. The Reserve Claim Fund levy has an increase of $1.5 million, or 25.0 percent, while the Construction Fund levy remains flat at $7.0 million.

The overall tax rate for 2027, based on the most recent Equalized Assessed Valuation (EAV), is estimated to be 33.8 cents per $100 of assessed valuation. The allowance for loss in collection of property taxes is budgeted at 3.5 percent, no change from 2026. The budgeted loss will be maintained at this level, based on trends in the required refunds of prior property tax payments.

Overall appropriations for 2027 total $1.5 billion, a decrease of $278.4 million, or 15.4 percent, from the 2026 Adjusted Budget. There is a decrease of $295.1 million planned in the Capital Improvements Bond Fund, which is appropriated on an obligation basis and based on project schedules. The Corporate Fund will increase by $6.0 million, or 1.1 percent. There will be a decrease of $22.8 million in the Construction Fund, the Reserve Claim Fund will increase by $1.8 million, and the Stormwater Management Fund will increase by $1.8 million. The Bond Redemption & Interest Fund will increase by $16.2 million. The Retirement Fund appropriation will increase by $13.7 million and includes an anticipated $14.0 million transfer from the 2025 Property Tax Levy Adjustment Public Act 102-0519. Explanations of these changes are provided in the detailed Fund summaries.

Levies	**2027**	**2026 Adjusted**	**Increase (Decrease)**	**Percent Change**
Corporate Fund	$ 336,035,400	$ 321,709,200	$ 14,326,200	4.5 %
Construction Fund	7,000,000	7,000,000	—	— %
Stormwater Management Fund	72,500,000	67,500,000	5,000,000	7.4 %
Retirement Fund	79,657,900	77,214,000	2,443,900	3.2 %
Reserve Claim Fund	7,500,000	6,000,000	1,500,000	25.0 %
Bond Redemption & Interest Fund	279,705,441	277,310,590	2,394,851	0.9 %
TOTAL	$ 782,398,741	$ 756,733,790	$ 25,664,951	3.4 %
Appropriations	**2027**	**2026 Adjusted**	**Increase (Decrease)**	**Percent Change**
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	700,014,900	(295,086,500)	(42.2)%
Stormwater Management Fund	98,574,200	96,748,200	1,826,000	1.9 %
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 %
Bond Redemption & Interest Fund	265,823,300	249,633,300	16,190,000	6.5 %
TOTAL	$ 1,524,581,500	$ 1,802,977,800	$ (278,396,300)	(15.4)%

Comparisons of the estimated taxes paid by the owner of a home with a market value of $100,000 for 2027 as budgeted, and 2026 as adjusted for the 2025 EAV, are as follows:

	2027 Budgeted	**2026 Adjusted**	**Variance**	**Percent Change**
Estimated taxes for $100,000 home	$103.09	$102.47	$0.62	0.61%

Corporate Fund

The Corporate Fund is the District's general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2027. The total appropriation for the Corporate Fund in 2027 is $538.8 million, an increase of $6.0 million, or 1.1 percent, from the 2026 Adjusted Budget.

The 2027 tax levy for the Corporate Fund is $336.0 million, an increase of $14.3 million, or 4.5 percent, compared to the 2026 Adjusted Budget. In 2027, property taxes, personal property replacement tax (PPRT), user charge revenues, land rentals, and TIF surplus distributions remain the primary funding sources for the District's Corporate Fund. Illinois law limits the tax rate of this fund to 41.00 cents per $100 of EAV. The estimated tax rate for the Corporate Fund in 2027 is 14.51 cents, an increase of 0.13 cents from the 2026 Adjusted Tax Rate. User charges, budgeted at $51.2 million for 2027, are collected from industrial, commercial, and non-profit organizations to recover operations, maintenance, and replacement costs proportional to their sewage discharges, in excess of property taxes collected. The 2027 Budget reflects current economic conditions, inflationary pressure, and projected cost increases related to personnel, chemicals, and commodities. Chemical costs, in particular, have significantly increased year-over-year due to the implementation of more stringent permit requirements for the discharge of phosphorus. For the 2027 Budget these costs are projected to stabilize.

Tunnel and Reservoir Plan

The Tunnel and Reservoir Plan (TARP) Phase I was fully completed in 2006 and consists of 110.4 miles of deep rock tunnels designed to capture up to 2.3 billion gallons of the first flush of sewage contaminated stormwater from combined sewers that had previously flowed into the area waterways. TARP Phase II includes three storage reservoirs built at the end of the tunnels to provide an additional 15.15 billion gallons of capacity. These reservoirs are described below and additional information for the TARP system projects' status is on page 350.

The 350.0 million gallon Majewski Reservoir was completed in 1998. In November 2015, the Thornton Composite Reservoir became operational with 7.9 billion gallons of storage. The McCook Reservoir, the last component of the TARP system, will provide a total volume of 10.0 billion gallons when completed. The first stage opened on December 4, 2017 with 3.5 billion gallons of storage. The second stage is still being mined and will provide 6.5 billion gallons of storage when completed in 2032. The McCook Reservoir is projected to bring more than $175.0 million annually in flood reduction benefits to residents in its service area.



Chicago's Tunnel and Reservoir Plan, or "Deep Tunnel," was designed to collect and store stormwater until it can be treated at water reclamation plants. McCook Reservoir will provide more than $143 million per year in flood damage reduction benefits to 3.1 million people in 37 communities and will help protect the Chicago River, North Shore Channel, Addison Creek and Des Plaines River from combined sewer overflows.

Wastewater Treatment

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. The District controls 76.1 miles of navigable waterways and owns and operates 34 stormwater detention reservoirs to provide regional flood protection.

In 2027, the District expects to collect and treat approximately 445.5 billion gallons of wastewater at our seven WRPs. These services will be performed in compliance with discharge permits issued by the Illinois Environmental Protection Agency, which regulates the quality of our effluent as it leaves the treatment plants. Our high level of compliance emphasizes our commitment to protecting public and aquatic health and improving water quality. This is reflected in a 100.00 percent overall compliance with the National Pollutant Discharge Elimination System (NPDES) requirements in 2025. The goal remains 100 percent permit compliance with NPDES permits at all seven WRPs. See page 25 for Collection, Treatment, and Solids Utilization data.

Budget Message / Highlights

Collection, Treatment, and Solids Utilization for the Maintenance & Operations Department	**2027 Budgeted**	**2026 Budgeted**	**2025 Actual**	**2026-2027 % Change**
Total cost of collection (millions)	$73.4	$69.3	$66.3	6.0 %
Total cost of treatment (millions)	$113.9	$113.8	$90.6	— %
Total cost of solids utilization (millions)	$43.6	$43.5	$37.3	0.3 %
Number of full-time equivalent employees:				
Collection	269	269	268	— %
Treatment	376	376	371	— %
Solids Utilization	40	40	41	— %
National Pollutant Discharge Elimination System design average and maximum flow (million gallons per day) level of treatment by water reclamation plant:				
Stickney WRP - Secondary	1,200/1,440	1,200/1,440	1,200/1,440	
Calumet WRP - Secondary	354/430	354/430	354/430	
O'Brien WRP - Secondary	333/450	333/450	333/450	
Kirie WRP - Secondary	52/110	52/110	52/110	
Egan WRP - Tertiary	30/50	30/50	30/50	
Hanover Park WRP - Tertiary	12/22	12/22	12/22	
Lemont WRP - Secondary	2.3/4	2.3/4	2.3/4	

Outputs:	**2027 Budgeted**	**2026 Budgeted**	**2025 Actual**	**2026-2027 % Change**
Amount of wastewater collected and treated by water reclamation plant:				
Stickney WRP (million gallons)	240,000	240,000	225,895	— %
Calumet WRP (million gallons)	100,000	100,000	73,833	— %
O'Brien WRP (million gallons)	79,000	79,000	69,292	— %
Kirie WRP (million gallons)	12,700	12,700	10,994	— %
Egan WRP (million gallons)	6,642	7,582	6,642	(12.4)%
Hanover Park WRP (million gallons)	3,950	3,950	2,411	— %
Fox River Water Reclamation District (contract agreement)	2,200	2,200	2,200	— %
Lemont WRP (million gallons)	1,000	1,000	951	— %

Outputs:	**2027 Budgeted**	**2026 Budgeted**	**2025 Actual**	**2026-2027 % Change**
Dry tons of biosolids utilized by area:				
North Service Area	1,000	1,000	1,440	— %
Calumet Service Area	24,500	24,500	24,500	— %
Stickney Service Area	91,500	94,500	85,820	(3.2)%

Outcomes:

Achievement of water reclamation plant pollution permit requirements by water reclamation plant:	**2025**	**2024**	**2023**	**2022**
Stickney WRP	100.00 %	100.00 %	100.00 %	100.00 %
Calumet WRP	100.00 %	99.91 %	99.91 %	100.00 %
O'Brien WRP	100.00 %	100.00 %	100.00 %	100.00 %
Kirie WRP	100.00 %	100.00 %	100.00 %	100.00 %
Egan WRP	100.00 %	100.00 %	100.00 %	100.00 %
Hanover Park WRP	100.00 %	100.00 %	100.00 %	100.00 %
Lemont WRP	100.00 %	100.00 %	100.00 %	100.00 %

Stormwater Management Fund

The Stormwater Management Fund is used to fund operational costs directly related to the Stormwater Management Program and pay-as-you-go infrastructure projects. It is also used to leverage taxpayer dollars through partnerships with local agencies to fund local Green Infrastructure and stormwater projects. The 2027 Budget for the Stormwater Management Fund is $98.6 million, an increase of $1.8 million, or 1.9 percent, from the 2026 Adjusted Budget. Property taxes are the primary funding source for the Stormwater Management Fund. Illinois law limits the tax rate of this fund to five cents per $100 of EAV. The estimated tax rate for the Stormwater Management Fund in 2027 is 3.13 cents, an increase of 0.11 cents from the 2026 Adjusted Tax Rate. An equity transfer to the Bond Redemption & Interest Fund is planned in the amount of $9.5 million to pay the principal and interest on three Stormwater Alternate Revenue Bonds and two State Revolving Fund loans.

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





Left and Right: 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.

The District has made significant investments in developing over 290 capital stormwater projects since it assumed the authority for stormwater management in 2004. In addition to providing flood protection for thousands of homes, businesses and critical infrastructure, the District is currently completing design or construction of several regional stormwater projects throughout the county. In addition, there are dozens of active partnerships through intergovernmental agreements with local governmental organizations to address local flooding through the use of green and traditional gray infrastructure improvements, as well as through the acquisition of flood-prone residential structures.

The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects. 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.

To date, the Board of Commissioners has approved over 30 regional projects for design and construction. A comprehensive narrative and exhibits detailing the Stormwater Management Fund, including a listing and description of the proposed projects are provided in Section VI and on an interactive online budget dashboard (mwrd.openbook.questica.com).

Capital Improvement Program

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

The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program (CIP). Capital projects involve the acquisition, improvement, replacement, remodeling, completing, altering, constructing, and enlarging of District facilities. Included are all fixtures which are permanently attached to and made a part of such structures and non-structural improvements. The current CIP has a total estimated cost of $1.8 billion, which includes 2027 project awards, land acquisition, project support, future project awards, and the construction value remaining on projects currently under construction. The District's ambitious CIP addresses the modernization of aging infrastructure, prepares for changing effluent permit conditions, and also addresses stormwater management capital projects.

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



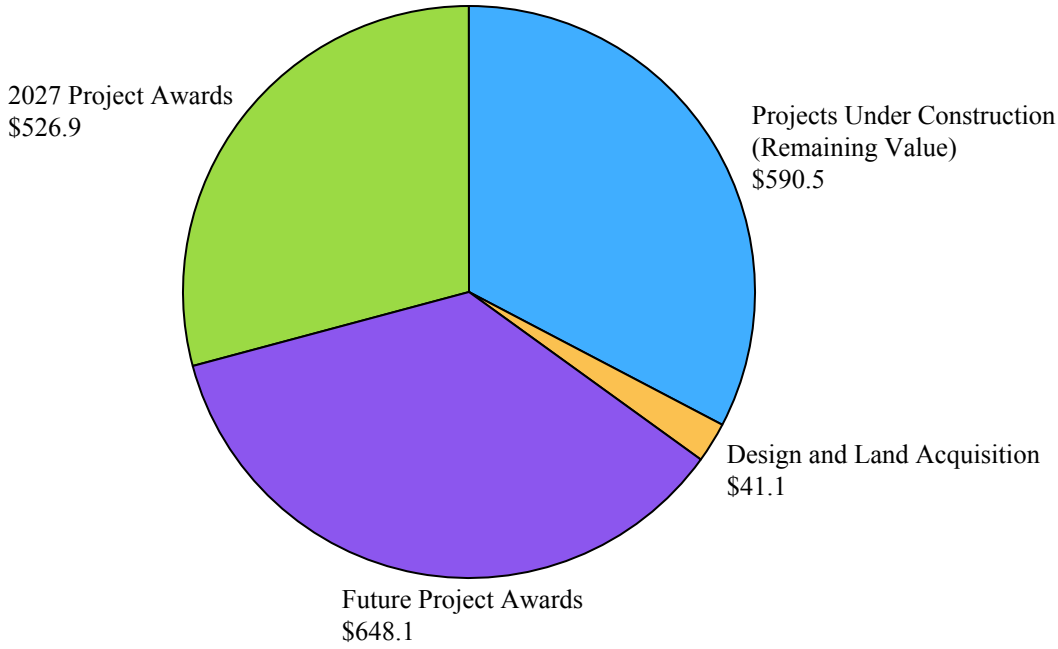


Left and Right: Known as wing storage, this underground detention structure is constructed from large box culverts and is located under residential streets fronting 330-foot half-block sections where major utilities are absent. These box culverts, that are as large as 12 feet by 12 feet, are designed to temporarily capture excess stormwater and help prevent street and basement flooding when capacity of local sewers is exceeded. The box culverts attach to the local trunk sewer at the downstream end, while connecting to each other under the street.

The District prioritizes capital projects based on asset criticality, condition, and regulatory compliance. Capital projects are assigned to the Construction Fund, Stormwater Management Fund, or CIBF based on the nature of the project, dollar magnitude, and the useful life of the improvement. The Construction Fund and Stormwater Management Fund are pay-as-you-go capital funds. Projects are financed by a tax levy or other funding sufficient to pay for project costs as they are constructed.

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

Capital Improvement Program (millions $)



Construction Fund

The Construction Fund appropriation for 2027 totals $52.0 million, a decrease of $22.8 million, or 30.5 percent, from the 2026 Adjusted Budget. Capital projects in the Construction Fund are primarily supported by property taxes but will also be supported by a $10.0 million allocation of PPRT and $5.0 million TIF surplus distributions in 2027. The 2027 tax levy planned for the Construction Fund is $7.0 million, reflecting no change from the 2026 Adjusted Levy. A complete listing of proposed projects, projects under construction, and projects scheduled for 2027 award, can be found in the Capital Budget (Section V) and on an interactive online budget dashboard (mwrd.openbook.questica.com).

Capital Improvements Bond Fund

The 2027 appropriation for the Capital Improvements Bond Fund is $404.9 million, a decrease of $295.1 million, or 42.2 percent, from the 2026 Adjusted Budget. The decrease in appropriation reflects the timing in the award of major projects. The 2027 appropriation includes construction costs for capital projects to be awarded in the amount of $370.9 million, while the remaining $34.0 million includes funding for the acquisition of easements, bond issuance costs, allowances for contract change orders, and legal and other design services relating to capital projects. An appropriation for the open value of existing contracts is also carried forward from the prior year. A complete listing of proposed projects, projects under construction, and projects scheduled for 2027 award can be found in the Capital Budget (Section V) and on an interactive online budget dashboard (mwrd.openbook.questica.com).

Retirement Fund and OPEB Trust Fund

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

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

- In 2012, a statutory change increased the employee contributions by one percent per year for three years for employees who were members before January 1, 2011. The increased contribution will remain in place until the fund reaches a 90 percent funding ratio.
- A legislative change effective January 1, 2022 allowed the District to identify surplus revenues to contribute to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2026 appropriation includes $10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519, and the 2027 appropriation includes a $6.3 million transfer of surplus revenue from the Corporate Fund and $14.0 million from the 2025 Property Tax Levy Adjustment Public Act 102-0519.
- On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to $600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.
- The Retirement Fund's funded ratio is 56.5 percent, as of December 31, 2025. The District's Funding Policy Goal for the Retirement Fund is to be 100 percent funded by 2050.

The 2027 appropriation for the Retirement Fund is $114.5 million, an increase of $13.7 million, or 13.6 percent, compared to the 2026 Adjusted Budget. The 2027 tax supported appropriation for the Retirement Fund is $96.9 million, which is comprised of $19.7 million from the District's Personal Property Replacement Tax allocation and $77.2 million in 2026 property tax levy receipts. The 2027 property tax levy of $79.7 million is an increase of $2.4 million, or 3.2 percent, compared to the 2026 Adjusted Levy. The appropriation is based on a statutorily required formula that bases the District levy, and subsequent appropriations, on employee contributions made in previous years. The District's statutory tax levy calculation multiplier is 4.19 of employee contributions. A detailed explanation of the fund's fiscal status, participation, and income is presented in Section VII of this budget document.

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

The funding policy included a 100 percent target funding level, an advance funding period of 12 years, and a defined advance funding amount of $5.0 million to be contributed in each of the 12 years from 2015 through 2026. Since the District achieved its advanced funding goal of over 100 percent in 2025, no additional advance funding contributions are expected. As a result of the District's advance funding efforts and additional contributions made in prior years, the OPEB Trust has accumulated sufficient resources to begin supporting current retiree health care costs. Beginning in 2027, the District will utilize annual reimbursements of up to $10.0 million from the OPEB Trust to offset eligible retiree health care costs, including Retiree HMO and PPO Medical Insurance, the Retiree Pharmacy Plan, and the Retiree Medicare Advantage Plan. These reimbursements will reduce the impact of retiree health care costs on the District's annual operating budget and are anticipated to continue in future years.

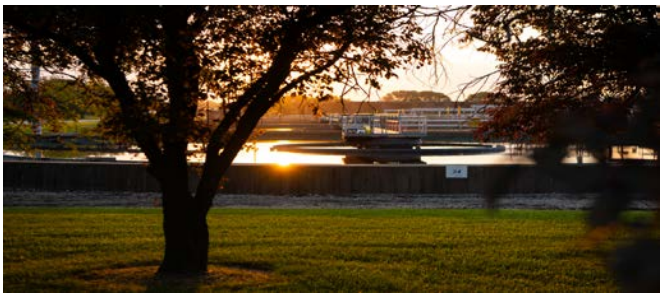
Through December 31, 2026, $167.4 million will have been contributed by the District to the OPEB Trust. While authorized by statute, there is currently no legal requirement for the District to partially or fully fund the OPEB Trust. The actuarial accrued asset for OPEB was $43.2 million as of December 31, 2025, based on the most recent actuarial valuation. The policies adopted by the District are cautious by design and will provide ample opportunity for adjustment. Future direction may also be changed significantly by national health care policies.

Reserve Claim Fund

The Reserve Claim Fund acts as the District's insurance fund. The District is partially self-insured and utilizes this fund for emergency repairs and claims against the District. District policy is to annually levy a half-cent annual tax rate to provide funds for current claims and to accumulate a fund reserve towards the statutorily authorized limit of $108.1 million.

The 2027 appropriation of $50.0 million is an increase of $1.8 million, or 3.6 percent, from the 2026 Adjusted Budget. The practice is to fund toward the maximum fund balance allowable. This estimate is reviewed and adjusted annually.

A historical profile of the resources available in the fund is provided in Section VII of this budget document. The levy increase by $1.5 million in 2027.

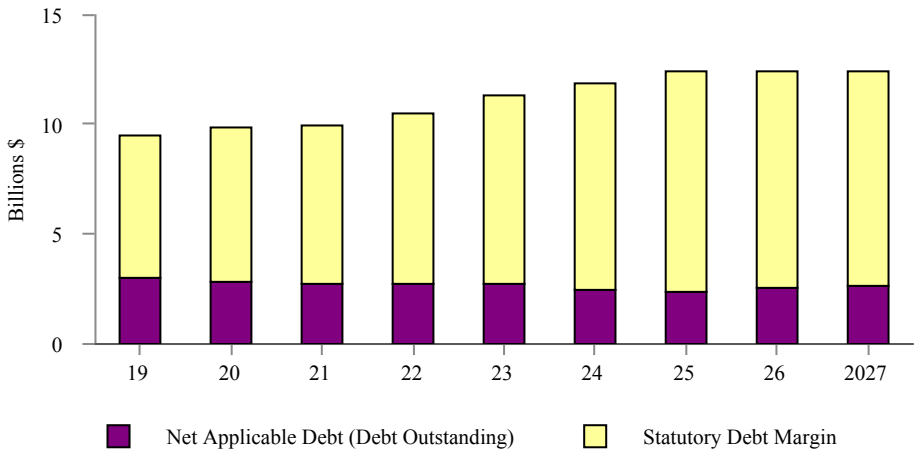


The Stickney Water Reclamation Plant (WRP) is one of seven wastewater treatment facilities owned and operated by the Metropolitan Water Reclamation District of Greater Chicago (District). Serving the City of Chicago and 128 Cook County communities, the District is the wastewater treatment and stormwater management agency.

Bond Redemption & Interest Fund

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

Net Debt and Statutory Debt Margin



The SRF Loan Fund provides low-interest loans to finance qualifying projects. Upon project completion, District bonds are issued at the same low-interest rate. The current interest rate for new loans to the District is 2.4 percent. The District has authorized approximately $2.8 billion of SRF loans since the program's inception. The District expects to receive $50.0 million in 2027 and approximately $50.0 million annually from SRF loans for the next several years.

The 2027 appropriation for the Bond Redemption & Interest Fund totals $265.8 million, an increase of $16.2 million, or 6.5 percent, compared to the 2026 Adjusted Budget. In 2022, the District prepaid the balance on five existing SRF loans totaling $43.0 million with a projected savings of $12.7 million over 15 years. A debt service graph is found on page 60 that displays debt service from 2019 through 2031 and one on page 396 that displays debt service from 2027 through retirement. The 2027 tax levy for this fund is $279.7 million, an increase of $2.4 million, or 0.9 percent, from the 2026 Adjusted Levy.

Non-Referendum Bonding Authority

The 1995 Tax Extension Limitation Law (Tax Cap), together with subsequent amendments to the statute, limit the District's ability to issue debt. The District has authority to issue bonds without seeking voter approval via referendum through the year 2034, effective January 1, 2020. The statutory debt limit is equal to 5.75 percent of the District's EAV. The District's 2025 EAV is $216.2 billion, setting the District's statutory debt limit at $12.4 billion. Outstanding debt applicable to the debt limit as of December 31, 2026, totals $2.6 billion. The debt margin is $9.8 billion. The 2026 debt service extension base limit is $211.5 million.

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

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

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

Basis of Budgeting and Accounting

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

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

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

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

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

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

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

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

Financial Policies, Objectives, and Accomplishments

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

Budgetary Policies

To protect the strong financial position of the District, ensure uninterrupted services, and stabilize annual tax levies, the Board adopted the following policies on December 21, 2006 to enhance and maintain budgetary fund balances. The General Corporate Fund policy was amended on December 10, 2009. The Bond Redemption & Interest Funds Investment Income policy was amended on November 3, 2011. The Stormwater Management Fund policy was adopted on December 10, 2009 and amended on November 3, 2011 and January 7, 2016.

General Corporate Fund

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

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

Stormwater Management Fund

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

Capital Improvements Bond Fund Investment Income

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

Bond Redemption & Interest Funds Investment Income

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

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

Abatement of Interest Rate Subsidies from Build America Bond Issuances

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

Capital Improvements Bond Fund Accumulated Income

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

Annual Budget

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

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

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

Retirement Fund

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

Policy Objectives:

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

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

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

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

Implementation of Funding Policy:

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

Benchmarks:

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

Budgetary Objectives

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

Budgetary Accomplishments

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

The District has effectively institutionalized a financing strategy that avoids short-term financing of District operations. For 2027, the Working Cash Funds have sufficient balances to provide the desired level of financing without imposing a tax levy.

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

For the 42nd consecutive year, the GFOA of the United States and Canada has presented the Distinguished Budget Presentation Award for the District's 2026 Annual Budget. The entire 2027 Budget is available at mwrd.org.

Investment and Cash Management Policy

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

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

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

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

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

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

Investment Objectives

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

Investment Accomplishments

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

2017	$ 8,555,000	2022	$ 10,513,000	
2018	14,829,000	2023	32,031,000	
2019	17,844,000	2024	42,902,000	
2020	7,941,000	2025	48,204,000	
2021	3,471,000	2026	38,732,000	(Estimated)
		Total	$ 225,022,000	

Bonded Debt Policy

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

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

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

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

Bonded Debt Objectives

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

Bonded Debt Accomplishments

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

The primary reason for downgrades in ratings is the pressure on the District's tax base due to the significant debt burden and pension liabilities for major governmental agencies in Cook County, reflecting Moody's and Standard & Poor's Global's opinion on the affordability of possible tax increases by other agencies and how this could impact Cook County residents. In

addition, Moody's changed its pension rating methodology in April 2013 and implemented different assumptions to estimate the unfunded pension liability that is currently required by governmental accounting standards.

Bond Rating History

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

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

Financial and Accounting Policies

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

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

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

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

Financial and Accounting Objectives

- District financial information is available through the Annual Comprehensive Financial Report, Budget Report, Grantor Agency Reports, and supplementary information.
- District financial reports are prepared in compliance with GAAP to fulfill the District's duty to be publicly accountable while allowing users to assess that accountability.
- District financial reports are designed to assist users in evaluating the District's ongoing operations and assessing the level of services provided and our ability to meet obligations as they become due.
- The annual audit performed by independent certified public accountants ensures compliance with generally accepted accounting principles including GASB statements. In addition to meeting the requirements as set forth in the State of Illinois Compiled Statutes, Chapter 70, 2605/5.12, the audit will also ensure compliance with the Federal Single Audit Act regulations in OMB Circular A-133.
- GASB 87 was implemented in 2021 as required in order to improve lease reporting. Going forward, leases will be accounted for and reported as financings for the right to use an underlying asset. As the District is the lessor for hundreds of leases and easements, the new reporting model will have a substantial impact on the District's reporting for leases.

- The Internal Auditing Section assists the Executive Director by furnishing independent and objective analyses, appraisals, and recommendations for improvement concerning the activities reviewed.
- On July 13, 2006, the Board adopted a policy to address GASB 45, requiring reporting of the future liability for maintaining Other Postemployment Benefits (OPEB), primarily retiree health insurance benefits. GASB 45 was superseded by GASB 75. The OPEB Trust Fund implemented GASB 74 (for post-retirement plan) in 2017 and the District implemented GASB 75 (for employer) in 2018.
- An irrevocable trust, the Metropolitan Water Reclamation District Retiree Health Care Trust, was established to fund the future OPEB liability with the following operating parameters. On October 2, 2014, the funding policy was amended by the Board with the following parameters:
    - 100 percent maximum funding level;
    - 12 year funding period;
    - $5 million funding in each of the 12 years 2015 through 2026, with no further advance funding contributions required after 2026. Beginning in 2027, cash to be withdrawn from the Trust to fund claims and insurance premiums will be determined by the plan's actuary with the funding percentage to be maintained at 100 percent for all future years.
    - On November 19, 2009, the Board adopted the OPEB Trust Investment Policy designed to control risk and provide guidance in establishing a prudent investment strategy for the Trust. The policy was subsequently revised most recently on November 15, 2018 to allow for new asset allocation targets structured to provide competitive performance while minimizing the potential for losses. The current policy allows for a range of exposure to four aggregate asset classes including domestic equities, international equities, fixed income securities, along with money market funds and cash.

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

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

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

- Net pension liability
- Annual pension expense

Financial Accomplishments

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the year ended December 31, 2025, and for the MWRD Retiree Health Care Trust for the year ended December 31, 2025. This is the 51st consecutive year and 19th consecutive year that the District has received these prestigious awards, respectively. The Annual Comprehensive Financial Reports are available at mwrd.org. The external audit of the District's 2025 financial statements, completed on May 8, 2026, includes an unmodified opinion. In 2026, the Internal Auditing Section completed 18 audits.

Policy Development and The Budget Process

Policy Development and the Budget Process

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

Planning and Policy Development Activities of the Board of Commissioners

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

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

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

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

Strategic Plan

The 2021-2025 Strategic Plan sunsetted at the end of 2025 and a new Strategic Plan was approved in September 2026. 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 under each Pillar. Working groups drafted the key results to be sought under each objective, and executive leadership ensured their clarity, feasibility, and alignment with the MWRD's vision, mission, and values. This process positions the MWRD to deliver measurable progress across critical priorities in 2026-2030. The 2026-2030 Strategic Plan will emphasize core infrastructure and forward-looking resilience with priorities on wastewater treatment and stormwater management.

Planning Activities by Staff

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

Policy Development and The Budget Process

Committees and Task Forces Planning

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

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

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

The Budget Process and Budget Procedures

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

The 2027-2031 Five-Year Financial Forecast is prepared prior to the Executive Director's Budget Recommendations and reflects the best estimates of revenues, fund equity, and appropriation needs available at the time. The forecast is presented to the Executive Director. Subject to his review and approval, it is then included in the Budget. The projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the Annual Budget. It contributes to making the budget a comprehensive financial plan of District operations, past, present, and future. It summarizes the tax impact of the District's strategic goals and objectives.

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

Policy Development and The Budget Process

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

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

CALENDAR FOR 2027 BUDGET

Executive Director's Budget Recommendations
Submitted to Board of Commissioners .....Tuesday, October 13, 2026

Committee on Budget and Employment Hearings at 1:00 P.M. .....Thursday, November 5, 2026
(Friday, November 6, 2026, if necessary)

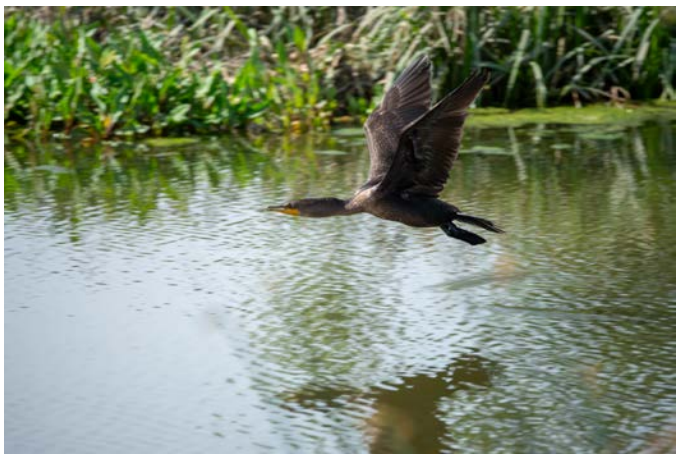
Committee on Budget and Employment Submits Tentative Budget
to Board of Commissioners for Public Display .....Thursday, November 19, 2026

Board of Commissioners Holds a Public Hearing
on the Budget .....Thursday, December 3, 2026

Board of Commissioners Adopts the Budget .....Thursday, December 10, 2026

Board of Commissioners Amends the Adopted Budget .....Thursday, December 17, 2026

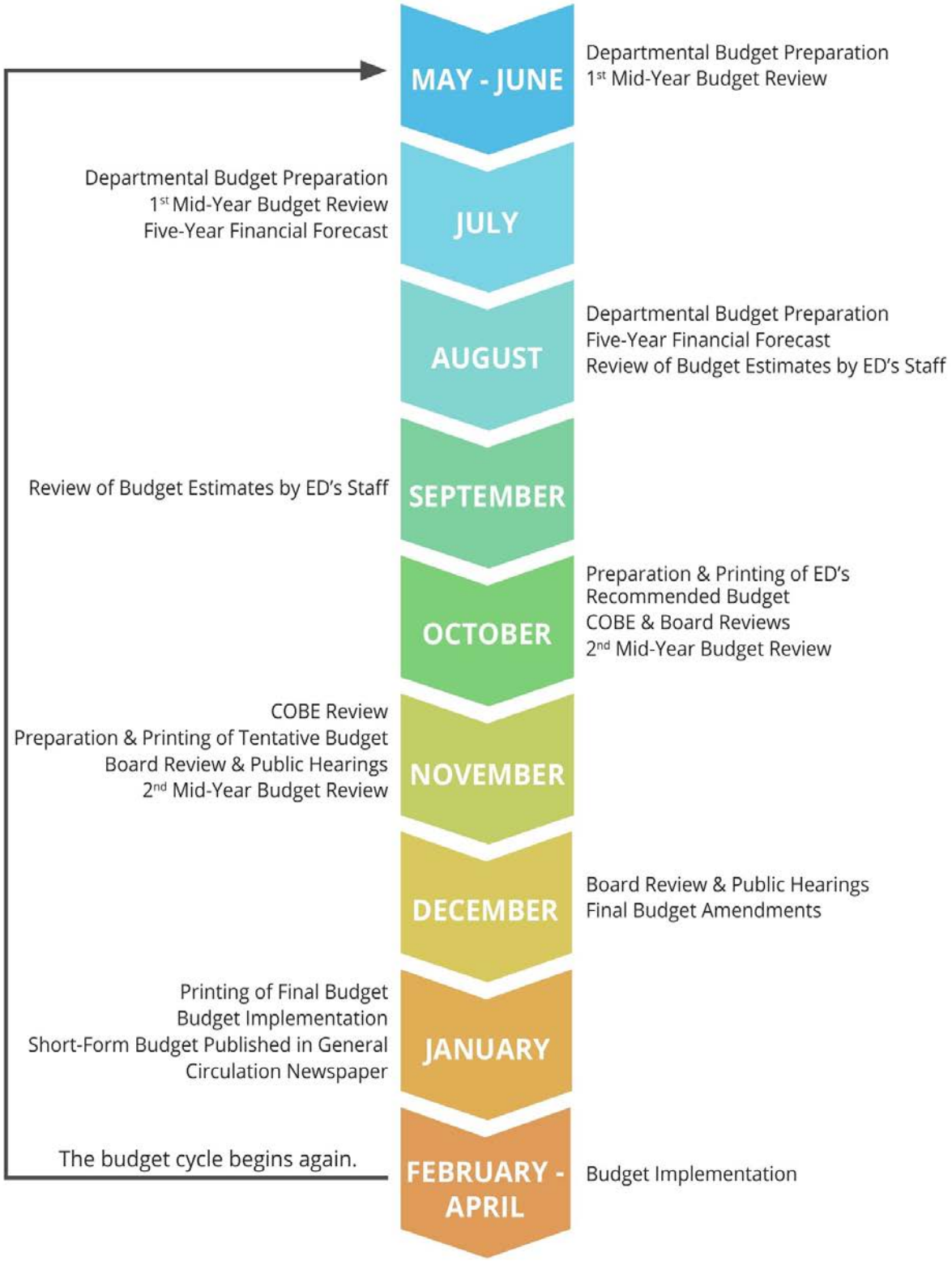




Left and Right: After the construction of the diversion channel, a second phase of work will begin on a stormwater park and pond along with conveyance improvements along Midlothian Creek. The MWRD will stabilize 1,990 linear feet of streambank along Midlothian Creek, controlling erosion by cutting back both banks and providing a stable slope with native plants appropriate to the moisture and soil conditions. The flood-control pond has 28.5-acre feet of storage capacity at the 100-year flood elevation and will be constructed east of Kedzie between 135th and 137th streets and north of Midlothian Creek. The Robbins Heritage Park will include a naturalized wetland detention area and channel improvements to resemble a park-like setting in central Robbins.

BUDGET CYCLE FOR 2026 - 2027

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



COBE - Committee on Budget and Employment
ED - Executive Director

APPROPRIATION ORDINANCE NUMBER O26-008

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

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

Section 1. That this Ordinance be and the same is hereby termed the "Annual Appropriation Ordinance of the Metropolitan Water Reclamation District of Greater Chicago for the fiscal year beginning January 1, 2027, and ending December 31, 2027."

Section 2. That the amounts hereinafter set forth or so much thereof as may be authorized by law and as may be needed, and not exceeding the aggregate sum allocated to and expendable by each department or principal division, be and the same are hereby appropriated for the payment of: (a) interest coupons on bonds; (b) sinking fund requirements for the payment of the principal of said bonds; (c) the Metropolitan Water Reclamation District Retirement Fund; (d) Construction Fund purposes; (e) Capital Improvements Bond Fund purposes; (f) Reserve Claim Fund; (g) Stormwater Management Fund purposes; and (h) all other corporate purposes of the Metropolitan Water Reclamation District of Greater Chicago during the fiscal year beginning January 1, 2027, and ending December 31, 2027.

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

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

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

The Executive Director is authorized to transfer appropriations between line items within an object class of expenditure within a department. Transfers of appropriations between objects of expenditure or between departments must be presented for approval to the Board of Commissioners in accordance with applicable statutes.

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

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

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

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

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

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

APPROPRIATION ORDINANCE NUMBER O26-008

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 (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

NOTE PAGE

SECTION II
BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS

This section includes a broad overview of the 2027 Budget with comparisons to past years and the projection of future District needs.

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

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

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

Having looked at the budget plan for 2027 and compared it to previous years, this section also provides a projection of the future: the comprehensive Five-Year Financial Forecast for 2027 - 2031.

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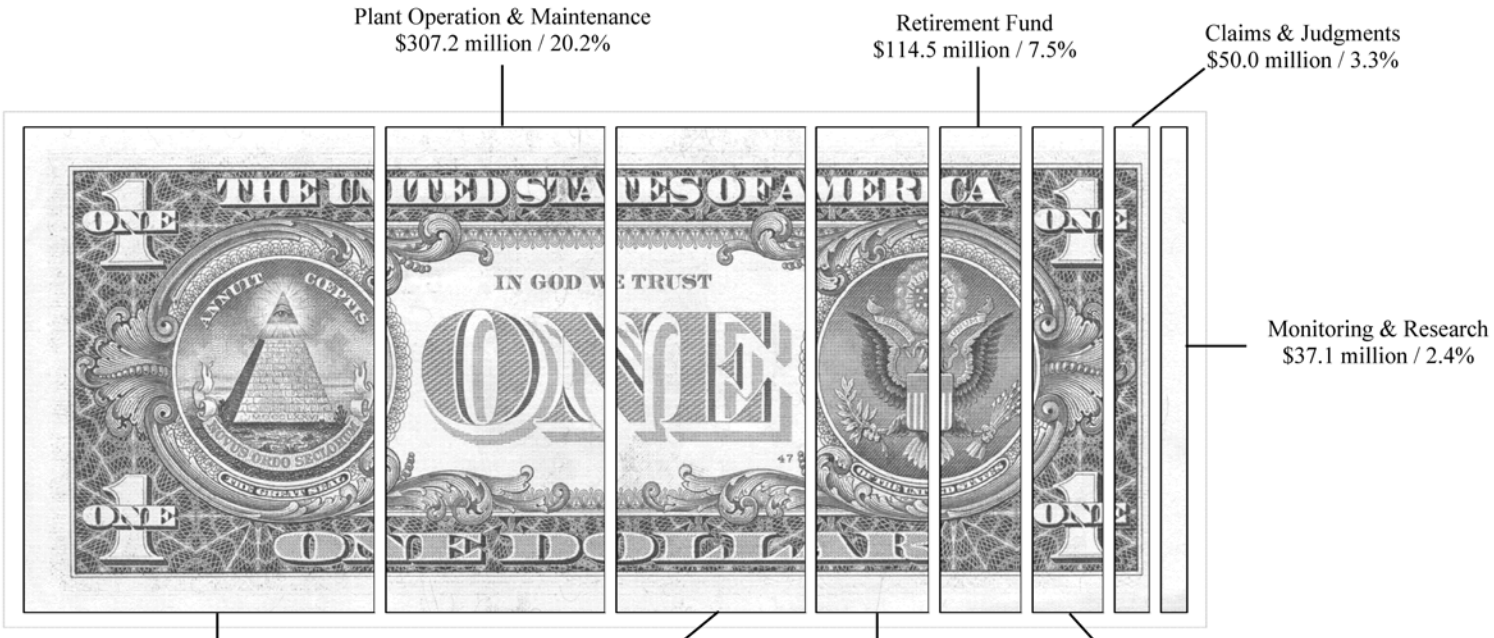
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WHERE THE MONEY COMES FROM: $1,524.6 MILLION



* $703.1 of the $782.0 Net Assets Appropriable detailed in the analysis on the following page will be appropriated as revenue for 2027.

WHERE THE MONEY GOES: $1,524.6 MILLION



SUMMARY OF NET ASSETS APPROPRIABLE
at January 1, 2027
(In Millions)

	FUND							
CURRENT ASSETS	**CORPORATE**	**CAPITAL IMPROVEMENTS BOND**	**CONSTRUCTION**	**STORMWATER MANAGEMENT**	**RETIREMENT**	**BOND REDEMPTION & INTEREST**	**RESERVE CLAIM**	**TOTAL**
Cash & Investments	$ 189.4	$ 580.6	$ 24.9	$ 41.6	$ —	$ 71.5	$ 45.0	$ 952.8
Restricted Cash	—	—	—	—	—	—	—	—
Deposit with Escrow Agent	—	—	—	—	—	—	—	—
Taxes Receivable	310.4	—	6.8	65.1	74.5	267.6	5.8	730.2
Prior Year Taxes Receivable	2.4	—	0.2	0.5	—	1.9	0.1	5.1
Replacement Tax	—	—	—	—	—	—	—	—
Grants	—	0.8	—	—	—	—	—	0.8
State Revolving Fund Loans Receivable	—	16.0	—	—	—	—	—	16.0
Total	$ 502.2	$ 597.4	$ 31.8	$ 107.3	$ 74.5	$ 341.0	$ 50.8	$ 1,704.9
CURRENT LIABILITIES, DESIGNATIONS AND RESTRICTIONS								
Unpaid Bill and Contingent Liabilities	$ 33.8	$ 210.0	$ 2.2	$ 14.9	$ —	$ —	$ 2.0	$ 262.9
Due to Working Cash Funds	305.6	—	6.7	64.1	—	—	—	376.4
Liabilities for Restricted Assets	—	195.6	—	—	—	—	—	195.6
Principal and Interest	—	—	—	—	—	88.0	—	88.0
Total	$ 339.4	$ 405.6	$ 8.8	$ 79.0	$ —	$ 88.0	$ 2.0	$ 922.9
***Net Assets Appropriable**	$ 162.8	$ 191.8	$ 22.9	$ 28.2	$ 74.5	$ 253.0	$ 48.8	$ 782.0
Budget Reserve	$ (78.9)	$ —	$ —	$ —	$ —	$ —	$ —	$ (78.9)
Budget Reserve for Transfer to the Retirement Fund	(6.3)	—	—	—	6.3	—	—	—
Property Tax Levy Adjustment to Retirement Fund	(14.0)	—	—	—	14.0	—	—	—
Net Assets Appropriated	$ 63.6	$ 191.8	$ 22.9	$ 28.2	$ 94.8	$ 253.0	$ 48.8	$ 703.1
Equity Transfer for Stormwater Bond Payment	$ —	$ —	$ —	$ (9.5)	$ —	$ 9.5	$ —	$ —
Equity Transfer to Stormwater Management Fund	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —

* Net Assets Appropriable = Current Assets - Current Liabilities

Note: Amounts are rounded.

ESTIMATED TAX RATE

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

Upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2027.

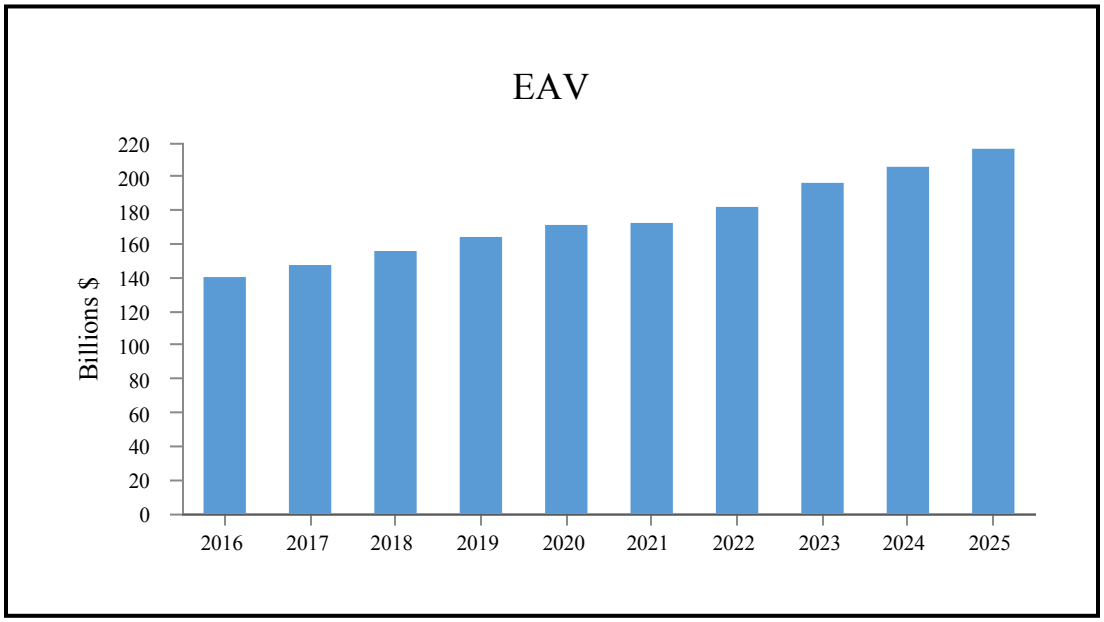
Gross Corporate Fund	14.51 ¢
Construction Fund	0.30
Stormwater Management Fund	3.13
Retirement Fund	3.44
Reserve Claim Fund	0.32
Subtotal	21.70 ¢
Bond Redemption & Interest Fund:	
Capital Improvements Bonds - Series:	
2016 Qualified Energy Conservation Limited Tax Series F	0.01 ¢
2009 Limited Tax Series	1.54
2021 Limited Tax Series A	0.45
2021 Unlimited Tax Series B	0.07
2024 Limited Tax Series A	0.72
2024 Unlimited Tax Series B	0.04
2026 Limited Tax Series A	0.29
2026 Unlimited Tax Series B	0.03
State Revolving Fund Bonds - Series:	
Various	4.27 ¢
Refunding Bonds - Series:	
2007 Unlimited Tax Series B	0.22 ¢
2007 Limited Tax Series C	0.23
2021 Limited Tax Series C	0.32
2021 Unlimited Tax Series D	0.07
2021 Unlimited Taxable Series E	0.39
2021 Alternate Revenue Unlimited Taxable Series F	0.09
2024 Limited Tax Series C	0.78
2024 Unlimited Tax Series D	0.33
2024 Alternate Revenue Unlimited Tax Series E ***	0.05
2026 Unlimited Tax Series C	1.82
2026 Limited Tax Series D	0.22
2026 Alternate Revenue Unlimited Tax Series E ***	0.16
Subtotal Bond Redemption & Interest Fund	12.10 ¢
TOTAL ESTIMATED TAX RATE - 2027	**33.80 ¢**

TAXABLE PROPERTY WITHIN THE DISTRICT
(Equalized Assessed Valuation)

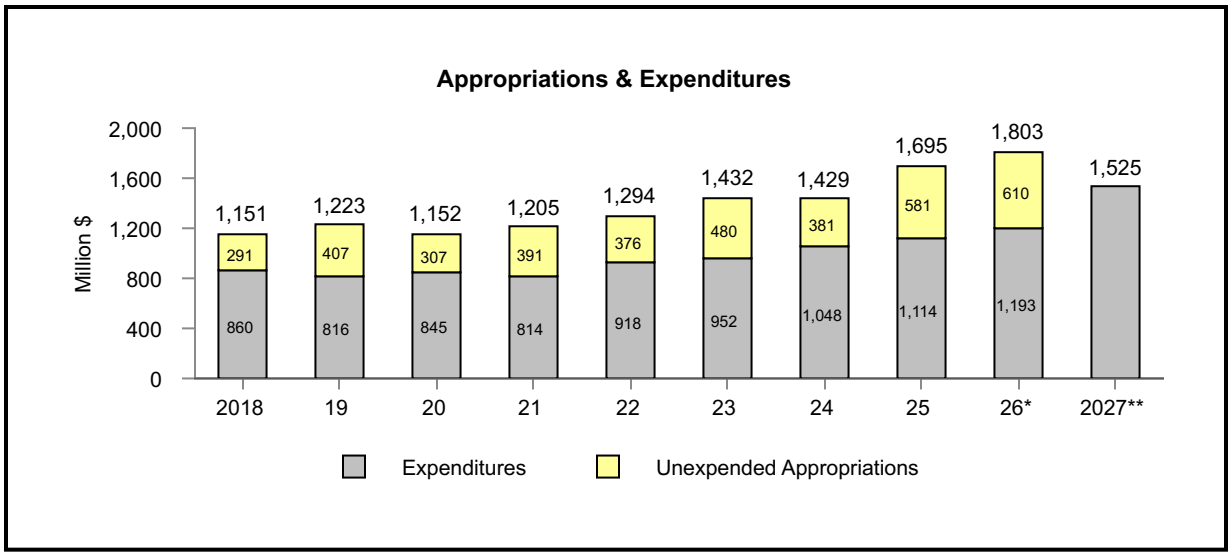
The equalized assessed valuation (EAV) of the Metropolitan Water Reclamation District increased by 5.2 percent from 2024 to 2025, showing sustained growth for the twelfth straight year. The boundaries of the District encompass 93.3 percent of the area of Cook County. The District is located in one of the strongest and most economically diverse geographical areas of the country. The growth in commercial, industrial, and residential sectors in both downtown Chicago and the suburbs contributes to the strong base and the growth in the value of properties located within the District. The Cook County Assessor is responsible for all taxable real property within Cook County except for railroad property and pollution control facilities, which are assessed directly by the State of Illinois.

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

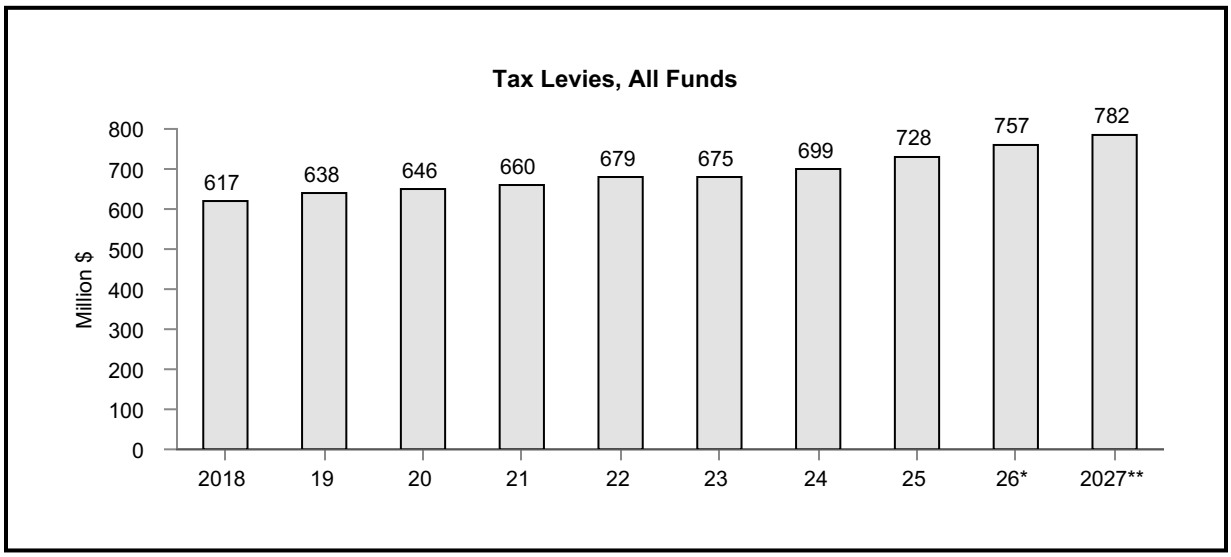
The equalized assessed valuation of the District is very important due to the primary reliance of the District on the property tax to fund current operations and future capital programs.



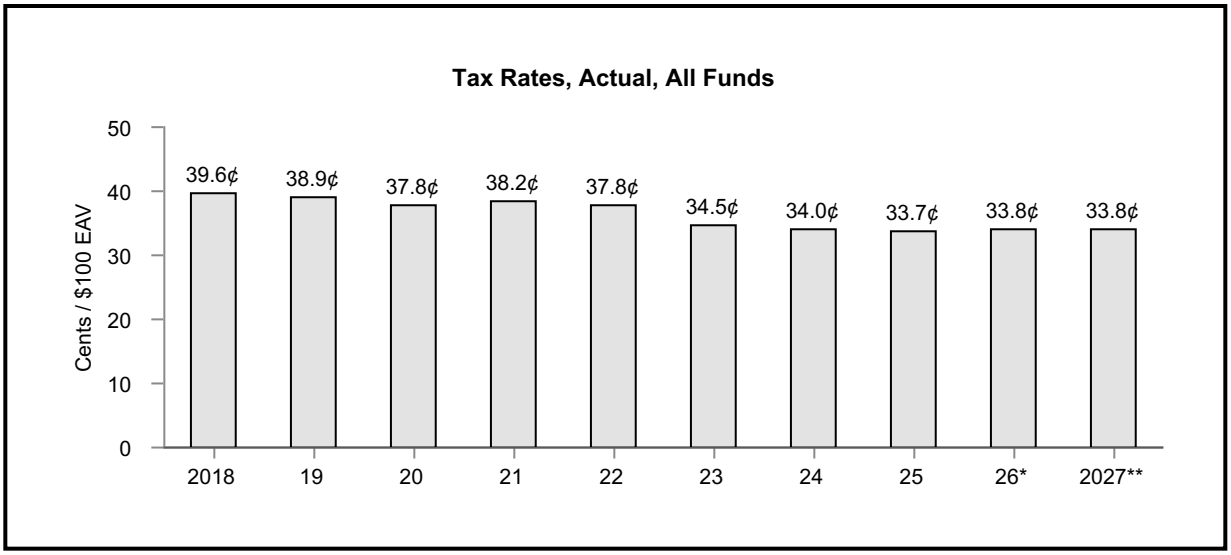
Year	Real Property	Railroad Property and Pollution Control Facilities	Total
2016	$140.40 billion	$350.47 million	$140.75 billion
2017	147.58 billion	362.43 million	147.95 billion
2018	155.39 billion	397.83 million	155.79 billion
2019	163.65 billion	407.72 million	164.05 billion
2020	170.46 billion	431.03 million	170.89 billion
2021	172.31 billion	430.15 million	172.74 billion
2022	181.14 billion	500.29 million	181.64 billion
2023	195.15 billion	533.51 million	195.69 billion
2024	204.90 billion	545.74 million	205.45 billion
2025	215.59 billion	568.97 million	216.16 billion



*Adjusted
**Estimated
Note: Amounts are rounded.



*Adjusted
**Estimated



*Adjusted
**Estimated using 2025 EAV

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.

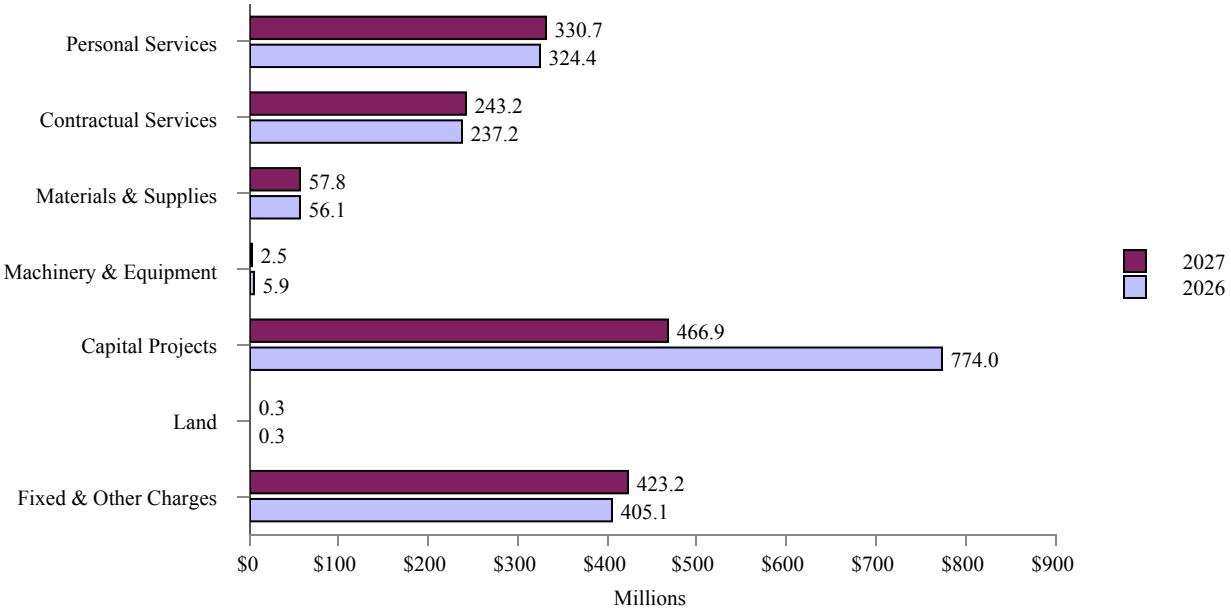
COMPARATIVE STATEMENT OF TAX RATES
2027-2025 ALL FUNDS

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 ¢

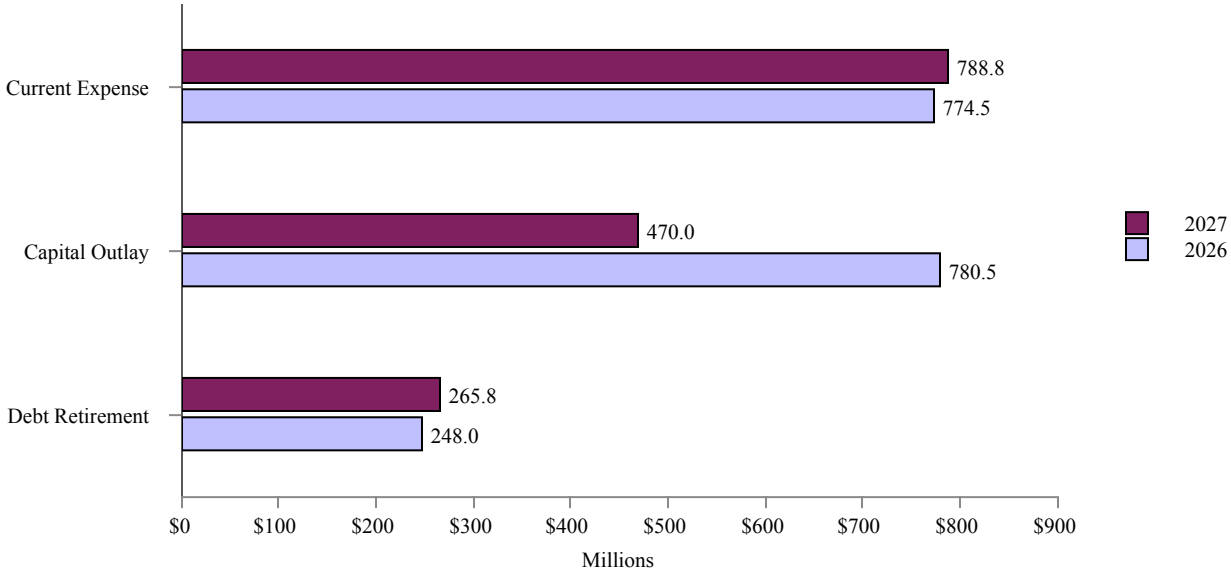
NOTES:
* As Adjusted reflects the 2025 EAV ($216,156,834,239) estimated to increase 3.5 percent, plus any subsequent supplemental levies.
** 2027 reflects an estimated 3.5 percent increase in EAV from the 2026 estimate.
*** As part of the plan of financing, it is intended and anticipated that tax revenues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

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE



Note: Amounts are rounded.

COMPARATIVE APPROPRIATIONS BY MAJOR CHARACTER OF EXPENDITURE



Note: Amounts are rounded.

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE 2027-2026 ALL FUNDS

ORGANIZATION or FUND	YEAR	TOTAL	PERSONAL SERVICES	CONTRACTUAL SERVICES	MATERIALS & SUPPLIES	MACHINERY & EQUIPMENT	CAPITAL PROJECTS	LAND	FIXED & OTHER CHARGES
Board of Commissioners	2027	$ 6,248,900	$ 5,592,600	$ 646,300	$ 10,000	$ —	$ —	$ —	$ —
	2026	$ 6,233,300	$ 5,267,500	$ 951,300	$ 14,500	$ —	$ —	$ —	$ —
General Administration	2027	26,401,900	17,722,100	8,283,700	382,300	13,800	—	—	—
	2026	25,500,200	16,823,600	8,231,400	341,400	103,800	—	—	—
Monitoring & Research	2027	37,074,500	34,770,600	1,372,500	583,600	347,800	—	—	—
	2026	37,215,700	33,712,800	2,082,600	631,400	788,900	—	—	—
Procurement & Materls. Management	2027	11,823,600	6,972,300	323,600	4,527,700	—	—	—	—
	2026	11,884,900	6,688,000	477,400	4,649,500	70,000	—	—	—
Human Resources	2027	73,059,500	63,190,700	9,525,100	343,700	—	—	—	—
	2026	75,515,400	66,171,700	9,016,500	327,200	—	—	—	—
Information Technology	2027	25,067,400	11,045,400	12,015,200	1,925,300	81,500	—	—	—
	2026	22,807,300	10,868,700	11,072,500	823,100	43,000	—	—	—
Law	2027	8,994,400	6,958,100	1,254,100	22,200	—	—	—	760,000
	2026	9,132,600	6,990,300	1,288,300	19,800	—	—	—	834,200
Finance	2027	4,429,100	4,152,700	270,400	6,000	—	—	—	—
	2026	4,477,400	4,029,900	421,100	26,400	—	—	—	—
Maint. & Operations:									
General Division	2027	18,587,000	14,835,500	3,177,800	573,700	—	—	—	—
	2026	18,385,900	14,287,000	3,478,800	620,100	—	—	—	—
North Service Area	2027	62,197,200	32,857,800	23,338,500	5,875,900	125,000	—	—	—
	2026	61,742,500	31,496,400	24,034,800	5,786,300	425,000	—	—	—
Calumet Service Area	2027	70,784,900	25,911,300	29,206,600	14,694,000	973,000	—	—	—
	2026	73,512,800	25,043,700	28,571,300	17,121,200	2,776,600	—	—	—
Stickney Service Area	2027	155,665,300	52,463,300	73,987,300	28,291,800	922,900	—	—	—
	2026	148,240,100	50,290,200	71,027,100	25,281,800	1,641,000	—	—	—
TOTAL Maintenance & Operations	2027	$ 307,234,400	$ 126,067,900	$ 129,710,200	$ 49,435,400	$ 2,020,900	$ —	$ —	$ —
	2026	$ 301,881,300	$ 121,117,300	$ 127,112,000	$ 48,809,400	$ 4,842,600	$ —	$ —	$ —
Engineering	2027	38,466,300	29,210,400	8,952,300	297,600	6,000	—	—	—
	2026	38,172,100	27,982,500	9,943,100	246,500	—	—	—	—
TOTAL Corporate Fund	2027	$ 538,800,000	$ 305,682,800	$ 172,353,400	$ 57,533,800	$ 2,470,000	$ —	$ —	$ 760,000
	2026	$ 532,820,200	$ 299,652,300	$ 170,596,200	$ 55,889,200	$ 5,848,300	$ —	$ —	$ 834,200
Construction Fund	2027	51,959,500	—	8,911,400	—	—	43,048,100	—	—
	2026	74,711,400	—	4,210,300	—	—	70,501,100	—	—
Capital Improvements Bond Fund	2027	404,928,400	—	3,490,000	—	—	400,447,700	300,000	690,700
	2026	701,627,900	—	9,590,000	—	—	685,245,100	300,000	6,492,800
Stormwater Management Fund	2027	98,574,200	15,002,500	58,425,800	283,800	10,000	23,452,100	—	1,400,000
	2026	96,748,200	14,754,300	52,776,000	233,000	10,000	18,274,900	—	10,700,000
Bond Redemption & Interest Fund	2027	265,823,300	—	—	—	—	—	—	265,823,300
	2026	248,020,300	—	—	—	—	—	—	248,020,300
Retirement Fund	2027	114,461,000	—	—	—	—	—	—	114,461,000
	2026	100,776,000	—	—	—	—	—	—	100,776,000
Reserve Claim Fund	2027	50,035,100	10,000,000	—	—	—	—	—	40,035,100
	2026	48,273,800	10,000,000	—	—	—	—	—	38,273,800
GRAND TOTAL	2027	$ 1,524,581,500	$ 330,685,300	$ 243,180,600	$ 57,817,600	$ 2,480,000	$ 466,947,900	$ 300,000	$ 423,170,100
	2026	$ 1,802,977,800	$ 324,406,600	$ 237,172,500	$ 56,122,200	$ 5,858,300	$ 774,021,100	$ 300,000	$ 405,097,100
PERCENTAGES	2027	100.0%	21.7%	16.0%	3.8%	0.2%	30.6%	—%	27.8%
	2026	100.0%	18.0%	13.2%	3.1%	0.3%	42.9%	—%	22.5%

Note: Percentages are rounded.

COMPARATIVE APPROPRIATIONS BY CHARACTER OF EXPENDITURE 2027-2026 ALL FUNDS

ORGANIZATION OR FUND	YEAR	TOTAL	CURRENT EXPENSE	CAPITAL OUTLAY	DEBT RETIREMENT
Board of Commissioners	2027	$ 6,248,900	$ 6,248,900	$ —	$ —
	2026	$ 6,233,300	$ 6,233,300	$ —	$ —
General Administration	2027	26,401,900	26,388,100	13,800	—
	2026	25,500,200	25,396,400	103,800	—
Monitoring & Research	2027	37,074,500	36,726,700	347,800	—
	2026	37,215,700	36,426,800	788,900	—
Procurement & Materials Management	2027	11,823,600	11,823,600	—	—
	2026	11,884,900	11,814,900	70,000	—
Human Resources	2027	73,059,500	73,059,500	—	—
	2026	75,515,400	75,515,400	—	—
Information Technology	2027	25,067,400	24,985,900	81,500	—
	2026	22,807,300	22,764,300	43,000	—
Law	2027	8,994,400	8,994,400	—	—
	2026	9,132,600	9,132,600	—	—
Finance	2027	4,429,100	4,429,100	—	—
	2026	4,477,400	4,477,400	—	—
Maintenance & Operations:					
General Division	2027	18,587,000	18,587,000	—	—
	2026	18,385,900	18,385,900	—	—
North Service Area	2027	62,197,200	62,072,200	125,000	—
	2026	61,742,500	61,317,500	425,000	—
Calumet Service Area	2027	70,784,900	69,811,900	973,000	—
	2026	73,512,800	70,736,200	2,776,600	—
Stickney Service Area	2027	155,665,300	154,742,400	922,900	—
	2026	148,240,100	146,599,100	1,641,000	—
TOTAL Maintenance & Operations	2027	$ 307,234,400	$ 305,213,500	$ 2,020,900	$ —
	2026	$ 301,881,300	$ 297,038,700	$ 4,842,600	$ —
Engineering	2027	38,466,300	38,460,300	6,000	—
	2026	38,172,100	38,172,100	—	—
TOTAL Corporate Fund	2027	$ 538,800,000	$ 536,330,000	$ 2,470,000	$ —
	2026	$ 532,820,200	$ 526,971,900	$ 5,848,300	$ —
Construction Fund	2027	51,959,500	8,911,400	43,048,100	—
	2026	74,711,400	4,210,300	70,501,100	—
Capital Improvements Bond Fund	2027	404,928,400	3,930,700	400,997,700	—
	2026	701,627,900	15,832,800	685,795,100	—
Stormwater Management Fund	2027	98,574,200	75,112,100	23,462,100	—
	2026	96,748,200	78,463,300	18,284,900	—
Bond Redemption & Interest Fund	2027	265,823,300	—	—	265,823,300
	2026	248,020,300	—	—	248,020,300
Retirement Fund	2027	114,461,000	114,461,000	—	—
	2026	100,776,000	100,776,000	—	—
Reserve Claim Fund	2027	50,035,100	50,035,100	—	—
	2026	48,273,800	48,273,800	—	—
GRAND TOTAL	2027	$ 1,524,581,500	$ 788,780,300	$ 469,977,900	$ 265,823,300
	2026	$ 1,802,977,800	$ 774,528,100	$ 780,429,400	$ 248,020,300
PERCENTAGES	2027	100%	52%	31%	17%
	2026	100%	43%	43%	14%

Note: Percentages are rounded.

2027 - 2026 PROGRAM APPROPRIATION - ALL FUNDS BY DEPARTMENT AND MAJOR PROGRAM

(In Millions)

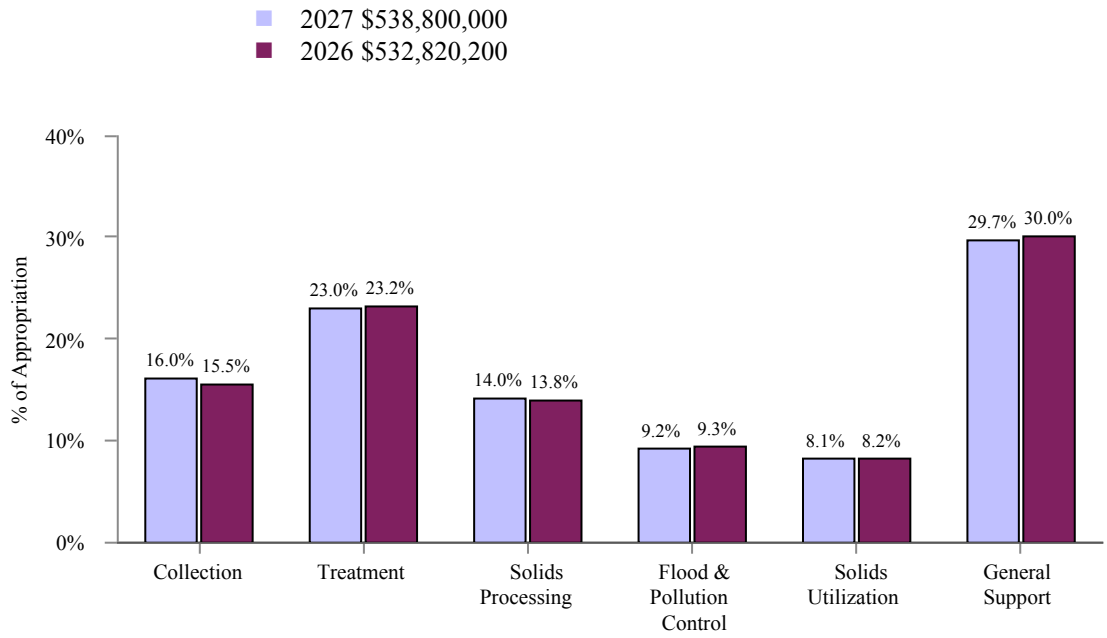
	MAJOR PROGRAM													
	COLLECTION		TREATMENT		SOLIDS PROCESSING		SOLIDS UTILIZATION		FLOOD & POLLUTION CONTROL		GENERAL SUPPORT		TOTAL	
DEPARTMENT	**2027**	**2026**	**2027**	**2026**	**2027**	**2026**	**2027**	**2026**	**2027**	**2026**	**2027**	**2026**	**2027**	**2026**
Board of Commissioners	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 6.2	$ 6.2	$ 6.2	$ 6.2
General Administration	—	—	—	—	—	—	—	—	—	—	26.4	25.5	26.4	25.5
Monitoring & Research	—	—	—	—	—	—	—	—	37.1	37.2	—	—	37.1	37.2
Procurement & Materials Management	—	—	—	—	—	—	—	—	—	—	11.8	11.9	11.8	11.9
Human Resources	—	—	—	—	—	—	—	—	—	—	73.1	75.5	73.1	75.5
Information Technology	—	—	—	—	—	—	—	—	—	—	25.1	22.8	25.1	22.8
Law	—	—	—	—	—	—	—	—	0.8	0.6	8.2	8.5	9.0	9.1
Finance	—	—	—	—	—	—	—	—	0.4	0.3	4.1	4.1	4.4	4.5
Maintenance & Operations	73.4	69.3	113.9	113.8	67.2	65.8	43.6	43.5	6.4	6.5	2.8	3.0	307.2	301.9
Engineering	12.8	13.5	10.2	9.4	8.2	7.8	0.3	0.3	4.7	5.0	2.3	2.3	38.5	38.2
Total Corporate Fund	$ 86.2	$ 82.7	$124.0	$123.2	$ 75.4	$ 73.6	$ 43.9	$ 43.8	$ 49.3	$ 49.6	$160.0	$159.8	$ 538.8	$ 532.8
Construction and Capital Improvements Bond Funds	$ 106.8	$ 102.6	$162.8	$527.6	$ 94.5	$ 96.3	$ 9.0	$ 1.3	$ 82.2	$ 41.5	$ 1.6	$ 7.1	$ 456.9	$ 776.3
Stormwater Management Fund	—	—	—	—	—	—	—	—	98.4	96.6	0.2	0.2	98.6	96.7
Miscellaneous (Debt Service, Retirement, and Reserve Funds)	—	—	—	—	—	—	—	—	—	—	430.3	397.1	430.3	397.1
GRAND TOTAL	$ 193.0	$ 185.3	$286.8	$650.9	$169.9	$169.9	$ 52.9	$ 45.0	$229.8	$187.7	$592.1	$564.2	$1,524.6	$1,803.0

Notes: Totals are rounded.

APPROPRIATION DISTRIBUTION BY MAJOR PROGRAM

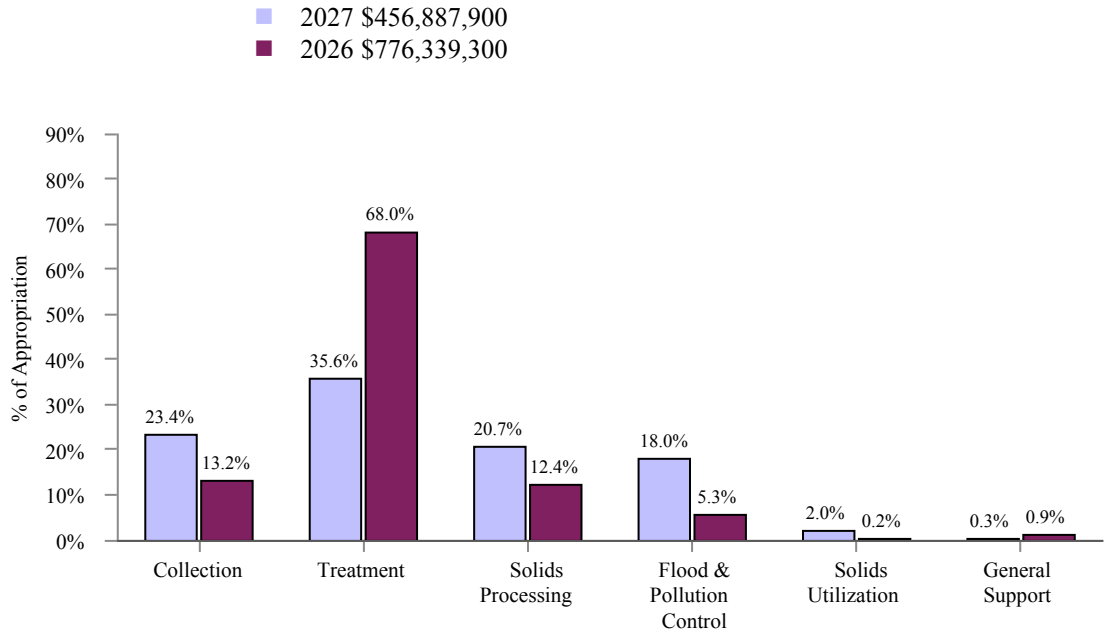
To comply with Illinois Statute, it is necessary to prepare budget estimates and appropriate funds according to programs, as well as organizational units, performance principles, and unit cost data. The two charts on this page show the relationship of major objectives or functions within the Corporate, Construction, and Capital Improvements Bond Funds. The charts compare major program appropriations to the total fund appropriations for 2027 and 2026, as shown on the following page.

Corporate Fund



Note: Percentages are rounded.

Capital Improvements Bond & Construction Funds



Note: Percentages are rounded.

2027 - 2026 PROGRAM APPROPRIATION COMPARISON
ALL FUNDS

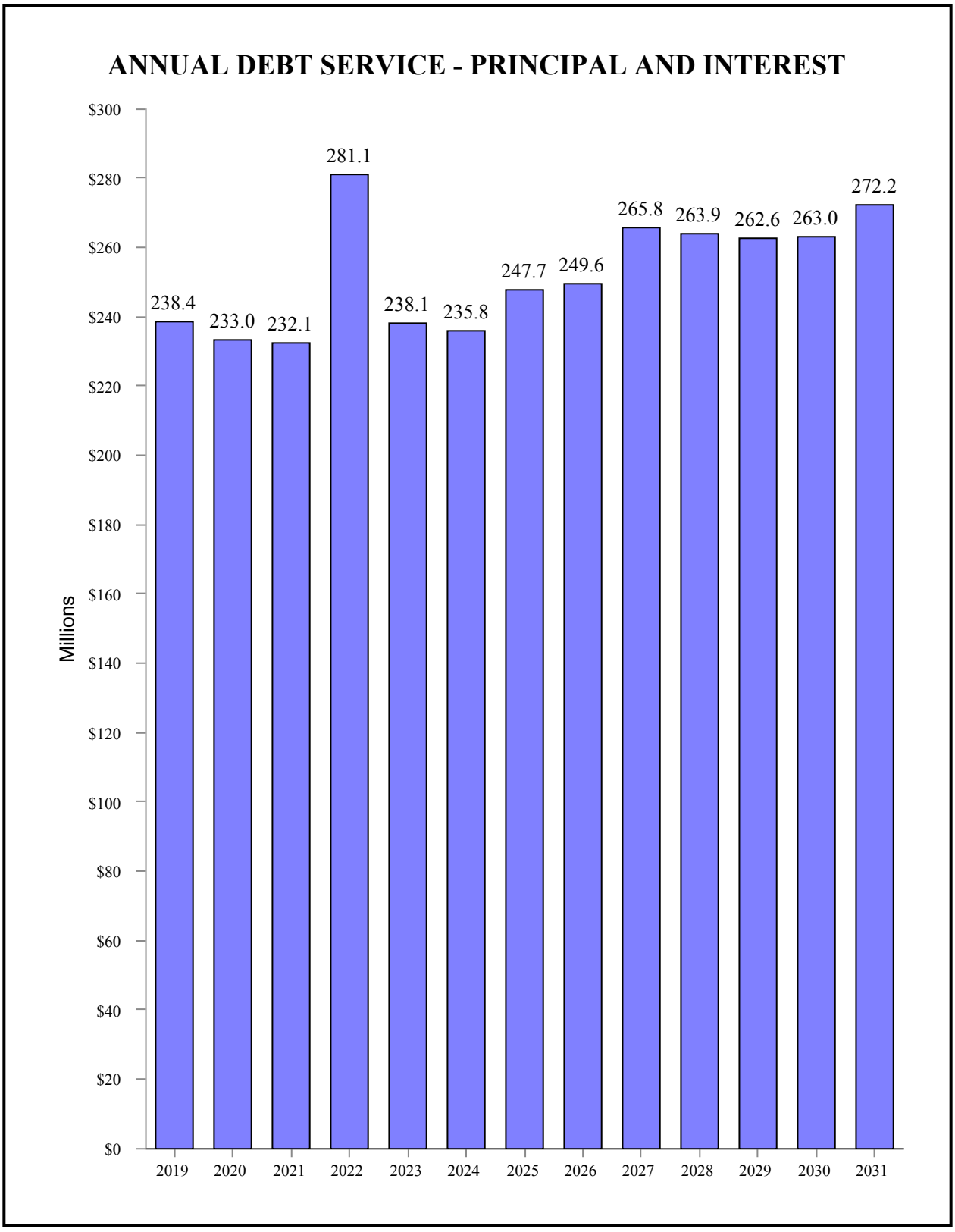
PROGRAM OBJECTIVE

NUMBER	NAME	2027 BUDGET	2026 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS 2027	FTE POSITIONS 2026
1000	Collection	$ 193,036,552	$ 185,341,810	$ 7,694,742	4.2	303	302
2000	Treatment	286,784,801	650,870,676	(364,085,875)	(55.9)	446	443
3000	Solids Processing	169,902,934	169,887,006	15,928	—	255	256
4000	Flood & Pollution Control	229,848,928	187,661,178	42,187,750	22.5	442	449
5000	Solids Utilization	52,917,265	45,043,290	7,873,975	17.5	43	43
7000	General Support (Debt, Retirement, Law, etc.)	592,091,020	564,173,840	27,917,180	4.9	463	464
	TOTAL	$ 1,524,581,500	$ 1,802,977,800	$ (278,396,300)	(15.4)	1,952	1,957

SUMMARY BY FUND

FUND	2027 BUDGET	2026 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS 2027	FTE POSITIONS 2026
Corporate Fund	$ 538,800,000	$ 532,820,200	$ 5,979,800	1.1	1,852	1,855
Construction & Capital Improvements Bond Funds	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	100	102
Retirement Fund	114,461,000	100,776,000	13,685,000	13.6	—	—
Bond Redemption & Interest Fund	265,823,300	248,020,300	17,803,000	7.2	—	—
Reserve Claim Fund	50,035,100	48,273,800	1,761,300	3.6	—	—
TOTAL	$ 1,524,581,500	$ 1,802,977,800	$ (278,396,300)	(15.4)	1,952	1,957

The 2027 appropriation for the Construction and Capital Improvements Bond Funds is $456,887,900, a decrease of $319,451,400, or 41.1 percent, from 2026 due to project schedules.



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

Bonds to be sold in the future are not included in this chart, but are included on pages 72 and 78.

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2026

BOND SERIES	DATE OF MATURITY	INTEREST RATES	AMOUNT PAYABLE
Capital Improvements Bonds - Series:			
2009 Limited Tax Series	2038	5.7%	$ 600,000,000
2016 Qualified Energy Conservation Limited Tax Series F	2036	4.0%	4,000,000
2021 Limited Tax Series A	2051	4.0% to 5.0%	113,935,000
2021 Unlimited Tax Series B	2036	5.0%	30,000,000
2024 Limited Tax Series A	2044	5.0%	253,305,000
2024 Unlimited Tax Series B	2043	5.0%	18,150,000
2026 Limited Tax Series A	2046	5.0% to 5.3%	123,950,000
2026 Unlimited Tax Series B	2037	5.0%	13,780,000
SUBTOTAL - Capital Improvements Bonds:			$ 1,157,120,000
Refunding Bonds - Series:			
2007 Unlimited Tax Series B	2035	5.3%	$ 91,845,000
2007 Limited Tax Series C	2033	5.3%	96,800,000
2021 Limited Tax Series C	2032	5.0%	92,430,000
2021 Unlimited Tax Series D	2031	5.0%	31,555,000
2021 Unlimited Taxable Series E	2033	1.6% to 2.7%	80,950,000
2021 Alternate Revenue Unlimited Taxable Series F *	2041	0.6% to 3.1%	30,915,000
2024 Limited Tax Series C	2028	5.0%	32,285,000
2024 Unlimited Tax Series D	2033	5.0%	23,305,000
2024 Alternate Revenue Unlimited Tax Series E *	2037	5.0%	6,930,000
2026 Unlimited Tax Series C	2045	5.0%	191,360,000
2026 Limited Tax Series D	2031	5.0%	17,980,000
2026 Alternate Revenue Unlimited Tax Series E *	2045	5.0%	41,020,000
SUBTOTAL - Refunding Bonds:			$ 737,375,000
State Revolving Fund Bonds - Series:			
14F SRF L175342	2039	1.75%	$ 54,928,433
16C SRF L175367	2039	1.76%	23,243,025
16D SRF L175460	2038	1.75%	4,879,471
14O SRF L175305 *	2038	1.75%	2,088,818
14R SRF L175517 *	2041	1.84%	31,892,447
04A SRF L172485	2027	2.50%	1,549,789
04B SRF L172488	2027	2.50%	1,810,455
04C SRF L172493	2027	2.50%	85,259
04D SRF L172494	2027	2.50%	81,761
04E SRF L172495	2028	2.50%	756,920
04F SRF L172496	2031	—%	894,305
04G SRF L172611	2027	2.50%	132,824
04H SRF L172849	2029	2.50%	8,521,407
07A SRF L172625	2030	2.50%	9,229,396
07B SRF L172850	2030	2.50%	7,001,547
07C SRF L172770	2031	—%	15,000,000
07D SRF L172763	2030	2.50%	2,105,124
09A SRF L173074	2032	1.25%	13,959,200
09B SRF L173064	2031	—%	1,723,004
09C SRF L173063	2031	—%	503,807
09D SRF L174558	2031	2.30%	12,227,940
09E SRF L173005	2031	1.25%	10,922,940
09F SRF L174557	2032	1.25%	19,000,776
09G SRF L173075	2032	1.25%	8,816,835
09H SRF L173800	2031	—%	165,566
09I SRF L174675	2031	1.25%	2,753,465

* Alternate Revenue Bond

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2026

BOND SERIES	DATE OF MATURITY	INTEREST RATES	AMOUNT PAYABLE
State Revolving Fund Bonds - Series (continued):			
12A SRF L174710	2034	2.30%	$ 3,278,261
12B SRF L174712	2034	2.30%	2,807,577
12C SRF L174621	2031	2.00%	3,863,725
12D SRF L174988	2032	1.93%	10,077,862
12E SRF L174709	2035	1.93%	2,748,025
12F SRF L174989	2032	1.93%	22,535,797
12G SRF L174923	2038	1.93%	21,726,829
12H SRF L174924	2032	1.93%	9,350,269
12I SRF L175222	2036	2.21%	2,804,502
12J SRF L175172	2035	2.00%	1,306,781
12K SRF L174925	2031	2.00%	3,825,324
12L SRF L175161	2031	2.21%	10,174,030
12M SRF L175168	2037	2.21%	7,553,972
12N SRF L175164	2036	2.00%	1,527,462
12O SRF L175166	2035	2.00%	2,398,828
14A SRF L173076	2031	2.21%	21,349,373
14B SRF L175171	2036	2.21%	1,510,437
14C SRF L174559	2031	2.30%	5,610,441
14D SRF L175263	2038	1.86%	8,224,391
14E SRF L173062	2038	1.86%	29,450,331
14G SRF L175152	2038	1.86%	13,213,127
14H SRF L175355	2036	1.86%	693,648
14I SRF L175223	2038	1.86%	6,251,379
14J SRF L175219	2036	2.21%	2,426,701
14K SRF L175366	2038	1.86%	3,305,049
14L SRF L175368	2038	1.75%	3,447,038
14M SRF L175372	2038	1.75%	921,606
14N SRF L175371	2038	1.75%	877,779
14P SRF L175369	2038	1.56%	2,602,054
14Q SRF L175539	2040	1.76%	2,287,327
16A SRF L174555	2038	1.75%	83,144,676
16B SRF L172129	2040	1.84%	3,256,759
16G SRF L174708	2041	2.00%	13,262,271
16H SRF L172130	2041	2.00%	11,109,009
16I SRF L173798	2042	2.00%	21,940,291
16K SRF L172741	2040	2.00%	2,402,773
16N SRF L175578	2044	1.35%	8,368,389
16O SRF L173801	2044	1.35%	3,155,270
16P SRF L172744	2042	1.35%	7,291,249
21B SRF L175574	2045	1.24%	25,722,528
21C SRF L172742	2044	1.11%	10,804,094
21D SRF L175523	2044	1.11%	18,711,658
21E SRF L175569	2043	1.11%	7,396,864
21F SRF L173807	2045	1.81%	5,855,869
21G SRF L174620	2044	1.11%	24,537,624
21H SRF L176359	2045	1.81%	5,924,328
21I SRF L174711	2046	1.81%	38,984,973
21K SRF L176201	2050	1.67%	572,941
21N SRF L175165	2044	1.61%	13,547,641
SUBTOTAL - State Revolving Fund Bonds:			$ 748,413,643
TOTAL OUTSTANDING BONDS:			$ 2,642,908,643

* Alternate Revenue Bond

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2026

CALCULATION OF ESTIMATED STATUTORY DEBT MARGIN

Debt Applicable to Debt Limit:		
Outstanding Bonds	$ 2,642,908,643	
Less: Alternate Revenue Bonds Outstanding	(112,846,265)	
Bond Anticipation Notes - Principal	30,000,000	
Bond Anticipation Notes - Interest	250,000	
Capital Lease - Biosolids Facility	10,071,664	
Liabilities of Tax Financed Funds	3,000,000	$ 2,573,384,042
Less Applicable Assets:		
Cash and Investments - Bond Redemption & Interest Fund	$ (71,487,577)	
Interest on Bonds Payable in Next Twelve Months	108,958,200	$ 37,470,623
NET DEBT APPLICABLE TO LIMIT:		$ 2,610,854,665
Statutory Debt Limit 5.75% of 2025 EAV		$ 12,429,017,969
Less Net Debt Applicable to Limit		2,610,854,665
ESTIMATED STATUTORY DEBT MARGIN:		$ 9,818,163,304

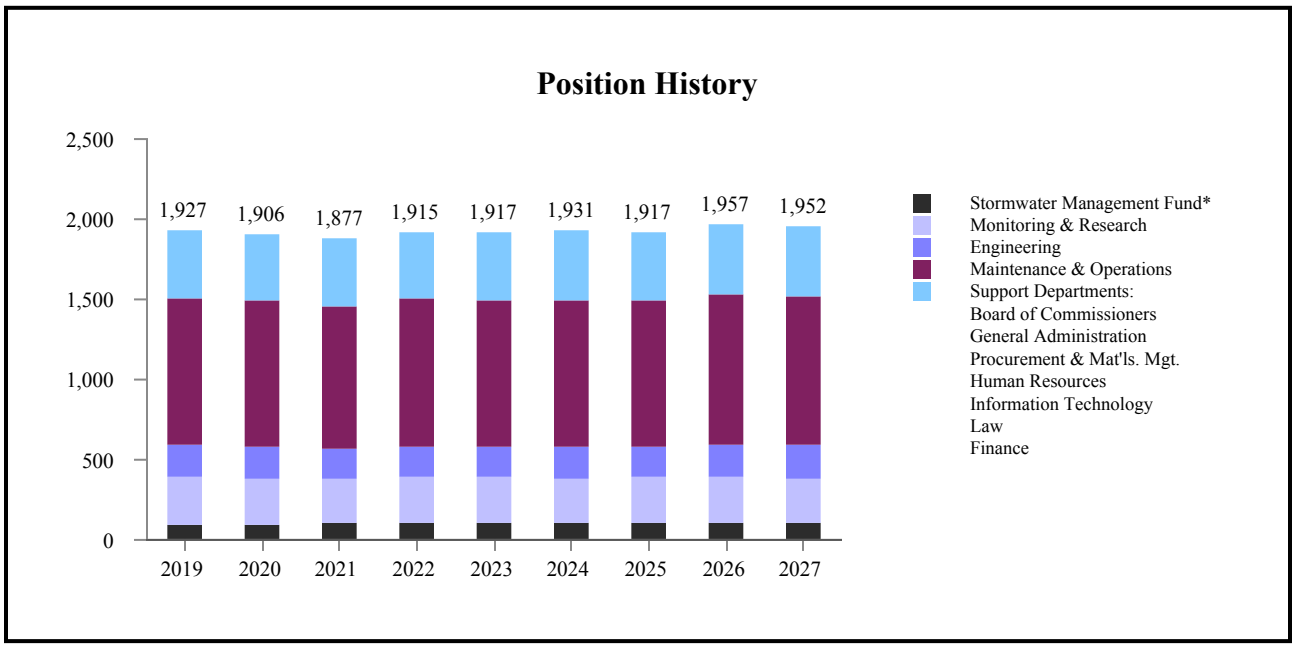
ACCOUNT SUMMARY COMPARISON
2027 - 2026 ALL FUNDS

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	281	285	286	(4)	(1.4)
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	1,852	1,855	1,819	(3)	(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	1,952	1,957	1,917	(5)	(0.3)

PERSONAL SERVICE APPROPRIATIONS



*In 2027, 100 positions for the Maintenance & Operations and Engineering Departments are budgeted in the Stormwater Management Fund, while the operations remain within the departments.

The exhibit above shows the actual staffing from 2019 to 2025, along with the budgeted positions for 2026 and 2027. The 2022 budget included an increase due to an operating department reorganization. While hiring slowed during the COVID-19 global pandemic, the 2024 budget sees filled positions returning to pre-pandemic levels. In 2025, following a re-evaluation, the 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

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

The exhibit below provides the personal service appropriations for 2026 and 2027, and the actual expenditures for personal services in 2025. The District has introduced a number of initiatives in an effort to control cost increases, including active management of employee health benefit costs.

Personal Service Summary - All Funds

	2025 Actual Exp.	2026 Adj. Approp.	2027 Budgeted	Increase (Decrease) 2027-2026 Dollars	Percent
Salaries of Regular Employees	$ 221,619,966	$ 241,676,000	$ 251,821,100	$ 10,145,100	4.2 %
Compensation Plan Adjustments	2,372,553	2,432,900	2,028,100	$ (404,800)	(16.6)%
Compensation for Paid Overtime	6,169,982	5,912,500	5,919,100	$ 6,600	0.1 %
Social Security & Medicare Contributions	3,284,749	3,515,100	3,718,000	$ 202,900	5.8 %
Employee Claims	4,145,201	10,100,000	10,100,000	$ —	— %
Other Employee Personal Services*	1,747,355	2,957,500	2,838,500	$ (119,000)	(4.0)%
District Contribution for 401(a) Retirement Plan	1,080,953	2,365,500	2,636,400	$ 270,900	11.5 %
Health & Life Insurance Premiums**	61,313,007	55,180,200	51,624,100	$ (3,556,100)	(6.4)%
Total	$ 301,733,764	$ 324,139,700	$ 330,685,300	$ 6,545,600	2.0 %

* Includes Tuition, Training, and Nonbudgeted Salaries

** Includes Other Postemployment Benefits Distribution

NOTE PAGE

FIVE-YEAR FINANCIAL FORECAST

2027 - 2031

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

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

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

Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET CHICAGO, ILLINOIS 60611-3154 312.751.5600

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October 13, 2026

SUBJECT: **FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031**

Dear Sir:

I have reviewed the Five-Year Financial Forecast prepared for the fiscal years 2027 - 2031 and offer the following report and summary. These projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the 2027 annual Budget. They also contribute to making the Budget a comprehensive financial plan of District operations, present and future.

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

OVERVIEW

The Consumer Price Index (CPI) and the real estate market are primary drivers of the District's revenue. The District continues to be challenged by inflationary pressures in rising personnel, health care, technology, and construction costs, and higher electrical energy prices. The 2027 budget projects steady income, driven by the stabilization of Personal Property Replacement Tax (PPRT) allocations and the ongoing influence of interest rates on the real estate market. CPI is estimated to end 2026 at 3.5 percent, while growth is estimated to slow through 2031 without falling into recession. Actual results will be closely monitored, and mid-year adjustments will be implemented if necessary.

Inflationary pressures on expenditures are incorporated into the 2027 budget across all operating and capital funds but are expected to follow CPI in the subsequent years. Significantly, the budget for personnel services increased by $9.9 million and is expected to grow from 2028 through 2031. Chemical costs are projected to increase by an average of 6.1 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. Health care costs are projected to increase an average of 7.0 percent annually through 2031. 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, maintain strict control over expenditure growth, and assess options to stabilize chemical costs while actively pursuing a biosolids strategy to normalize the biosolids program. Over the next decade, evolving permit requirements will impact both capital and operating expenditures.

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

EXPENDITURES: DEPARTMENTAL GUIDELINES AND METHODOLOGY

The Budget Office asked each department to project its needs for the years 2027 - 2031. The projections were made in current dollars. Salary growth was projected by the Budget Office using conservative growth assumptions and holding staff steady. The Human Resources Department directly projected health and life insurance costs based on current multi-year agreements and industry trends. Electrical energy was adjusted for operating needs and contractual rates.

REVENUE AND FINANCING ASSUMPTIONS

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

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

- CPI is projected to be 3.5 percent for 2026, 2.2 percent for 2027 and 2028, fall to 2.1 percent in the following year, then remain near the Federal Reserve's long-run target rate of 2.0 percent. New property is assumed to be 1.0 percent for 2027 - 2031;
- The Aggregate Levy is projected to be at the tax cap in 2027 and total property levies are projected to increase by an average rate of 2.4 percent annually over the five-year period;
- A PPRT provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes which were once received from these sources. These revenues are received directly from the State of Illinois. Revenue from this source is estimated at $59.7 million for 2027, an increase of $2.5 million, or 4.4 percent, from the 2026 Original Budget and is expected to level off near $65.0 million for the years 2028 - 2031;
- The Corporate Fund expenditure rate is expected to be around 90.0 percent from 2027 - 2031;
- Tax collections will be 96.5 percent of what is levied, allowing for loss in collections, Property Tax Appeal Board decisions, circuit court decisions, and other tax refunds;
- The annual Equalized Assessed Valuation (EAV) projection is based on the 2025 amount as provided by the Cook County Clerk, with estimated growth of 3.5 percent in 2026 and 3.5 percent annually from 2027 - 2031;
- Following a $145.0 million bond sale in 2026, a Capital Improvements bond sale valued at $250.0 million is planned for 2028, followed by $250.0 million in 2030;
- The District is expecting to receive approximately $50.0 million annually from 2027 - 2031 in State Revolving Fund loans;
- The District received statutory authority to sell up to $600.0 million in Pension Obligation Bonds. Provided market conditions are favorable, the District may issue $65.0 million in Pension Obligation Bonds for each year 2027-2031 as a supplemental employer contribution, but no sale is included in the forecast and is not anticipated in 2027.

REVENUE AND APPROPRIATION FORECASTS BY FUND

Total District appropriations are summarized in the exhibit on page 74 and detailed in Table I on page 75. The year-to-year variation is largely due to the schedule of awards for major capital projects.

Key assumptions made in the appropriation forecasts:

- The District continues to be challenged by inflationary pressures, driven by rising technology and construction costs, and higher electrical energy prices. Over the long term, these costs are projected to normalize and align with modest economic growth for the projection period;
- Health care costs are projected to increase an average of 7.0 percent annually through 2031. Beginning in 2027, these 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;
- Salaries, wages, and other personal services costs are projected to increase by an average of 2.5 percent annually, which results in an increase of $25.7 million in the Corporate Fund and $1.6 million in the Stormwater Management Fund over five years.

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

Corporate Fund

Tax levy projections for the Corporate Fund are expected to increase by an average of 3.3 percent annually from 2027 through 2031. Property tax revenues account for 60.2 percent of the 2027 Corporate Fund projected revenue. The PPRT allocation to the Corporate Fund is expected to be $30.0 million in 2027 and remain flat through 2031.

Other significant funding sources include industrial user charge fees, investment income, and land rentals. The revenue from the user charge system, which by design recovers costs attributable to industrial users, is estimated at $51.2 million for 2027, and is projected to increase by an average rate of 4.0 percent annually from 2027 through 2031.

Appropriations

The Corporate Fund, the District's general fund, includes all appropriations for day-to-day operations. Appropriations for this fund are expected to increase an average of 2.9 percent annually from 2027 through 2031. This relative stability of appropriations is attributed to revenue estimates, as well as planned control of growth and stability in staffing levels. Operating cost increases on expenditures, primarily the result of wage growth and rising technology and construction costs, are incorporated into the 2027 Budget across all operating and capital funds and are expected to follow CPI in the subsequent years.

Operational Cost Increases

In addition to increases in salaries and benefits, there are two expenditure categories that will impact the District's operating costs over the next five years. Energy costs, including electricity and natural gas, have seen significant increases in recent years. These costs are projected to experience a highly mixed but generally elevated outlook for 2027 and expected to increase an average of 1.0 percent annually from 2027 through 2031. Global market conditions and their impact on the District's costs will be monitored closely.

Over the next ten years, regulatory permit requirements for phosphorus and nitrogen may impact operational costs including both capital and chemical needs. Chemical costs are projected to increase by an average of 6.1 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. The budget for biosolids is expected to remain stable from 2027 through 2031, with an annual growth of 1.0 percent. The District is assessing options to stabilize chemical costs and is actively pursuing a biosolids strategy to normalize the biosolids program.

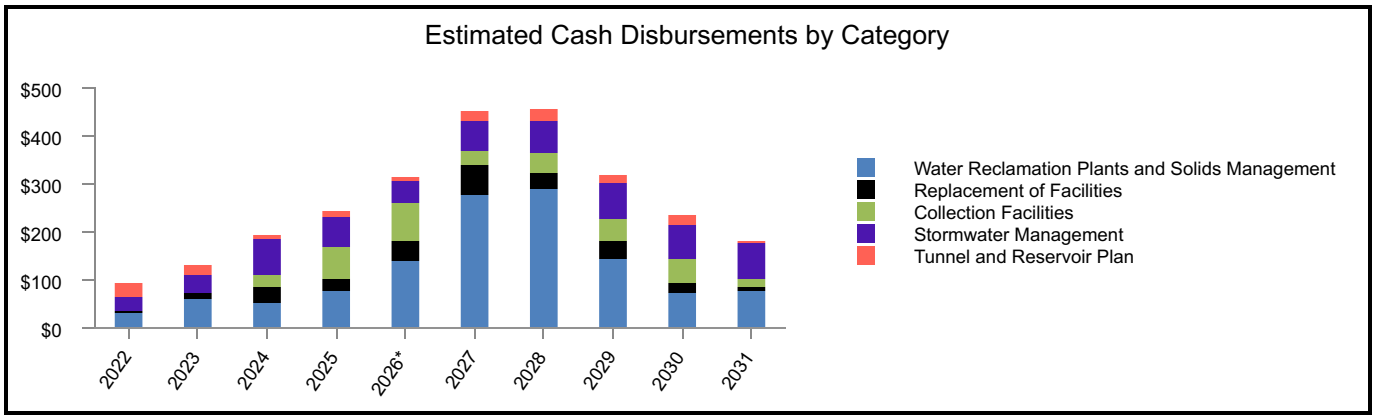
Employee and Retiree Health Care Benefits

The District’s long-term benefits strategy continues to focus on rising health care costs. Employee and retiree benefits constitute approximately 9.3 percent of the Corporate Fund budget and are projected to increase an average of 7.0 percent annually over the next five years. As a result of the District’s advance funding efforts and additional contributions made in prior years to the Other Postemployment Benefits (OPEB) Trust, the OPEB Trust has accumulated sufficient resources to begin supporting current retiree health care costs. Beginning in 2027, the District will utilize annual reimbursements of up to $10.0 million from the OPEB Trust to offset eligible retiree health care costs, including Retiree HMO and PPO Medical Insurance, the Retiree Pharmacy Plan, and the Retiree Medicare Advantage Plan. These reimbursements will reduce the impact of retiree health care costs on the District’s annual operating budget and are anticipated to continue in future years.

Capital Improvement Program

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

The table below shows the Estimated Cash Disbursements by Category for construction projects and reflects the current project schedule, showing that several large projects will be under construction in 2027 and 2028.



*Estimated 2026 Year-End

The tax levy for the Construction Fund is $7.0 million in 2027 and is projected to remain flat through 2031. Additionally, $10.0 million from the District's PPRT disbursement will be allocated to the Construction Fund in 2027 and $10.0 million in 2028 - 2031 to allow for additional project funding. Appropriations for this fund lapse at year-end and uncompleted projects must be reappropriated. Initial estimates and schedules have been analyzed and compared to bond issuance authority and funding availability.

The Stormwater Management Fund levy is planned to increase by $5.0 million in 2027, while the District continues to aggressively pursue an influx of federal funding to supplement project funding. 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.

Retirement Fund

The 2027 appropriation for the Retirement Fund is $114.5 million, an increase of $13.7 million from 2026 to 2027, and continues to include $20.3 million in advance funding in alignment with the District's Strategic Plan. The appropriation is expected to be stable from 2028 through 2031. Due to a change in legislation, beginning in 2013, the tax levy is based on the fund's actuarially determined contribution requirement, but shall not exceed an amount equal to employee contributions of two years prior, multiplied by 4.19. The previous multiplier was 2.19, and employee contributions for employees who were fund members before January 1, 2011 increased one percent per year from nine percent in 2012 to 12.0 percent in 2015.

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

The average annual increase projected for 2027 - 2031 is 2.9 percent for the Retirement Fund property tax levy. The Fund also receives a portion of the District's PPRT distribution from the State of Illinois equal to 20.9 percent of the total Retirement Fund revenues.

Debt Service Fund

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

A complete discussion of the District's planned phosphorus removal projects can be found in the Capital Improvement Plan. As a result of the planned borrowing, Debt Service Fund appropriations are expected to increase an average of 3.6 percent annually over the next five years. The projected debt for the District from 2027 through 2031 appears on page 78. The District's outstanding bonds and ability to issue additional bonds are on pages 394 - 399.

Planned Bond Sales

in $ Millions	Limited	Unlimited
2027	—	—
2028	$ 225.0	$ 25.0
2029	—	—
2030	$ 225.0	$ 25.0
2031	—	—

Reserve Claim Fund

The tax levy for the Reserve Claim Fund is projected to be $7.5 million in 2027 and remain flat at $7.5 million from 2028 through 2031. The appropriation for the Reserve Claim Fund is expected to grow slowly between 2027 and 2031 from $50.0 million to $58.0 million. The Reserve Claim Fund is the District's self-insurance fund, and the annual appropriation equals all available resources in the fund. The projected annual appropriation is based on average annual expenditures of $5.0 million remaining steady. Expenditures related to Workers' Compensation claims are expected to remain stable. Beginning in 2015, the District purchased insurance coverage for roughly $12.7 billion in assets.

SUPPORTING EXHIBITS

The data presented to illustrate the projected financial status of the District is divided into five segments: Summary of All Funds, Corporate Fund, Capital Improvement Program, Debt Service Funds, and Program Distribution within Fund.

The graphs on page 74, and the table on page 75, summarize the projected appropriations, property tax rates, and tax levies for all funds for the years 2027 through 2031. Historical comparisons can be made by reviewing the actual appropriations, tax rates, and levies for the years 2018 through 2027 on page 51.

Table II, on page 76, provides detailed revenue and tax rate projections, as well as appropriations by department and major categories for the Corporate Fund for 2027 through 2031. Corporate Fund appropriations and expenditures for the years 2018 through 2027 can be found on page 117.

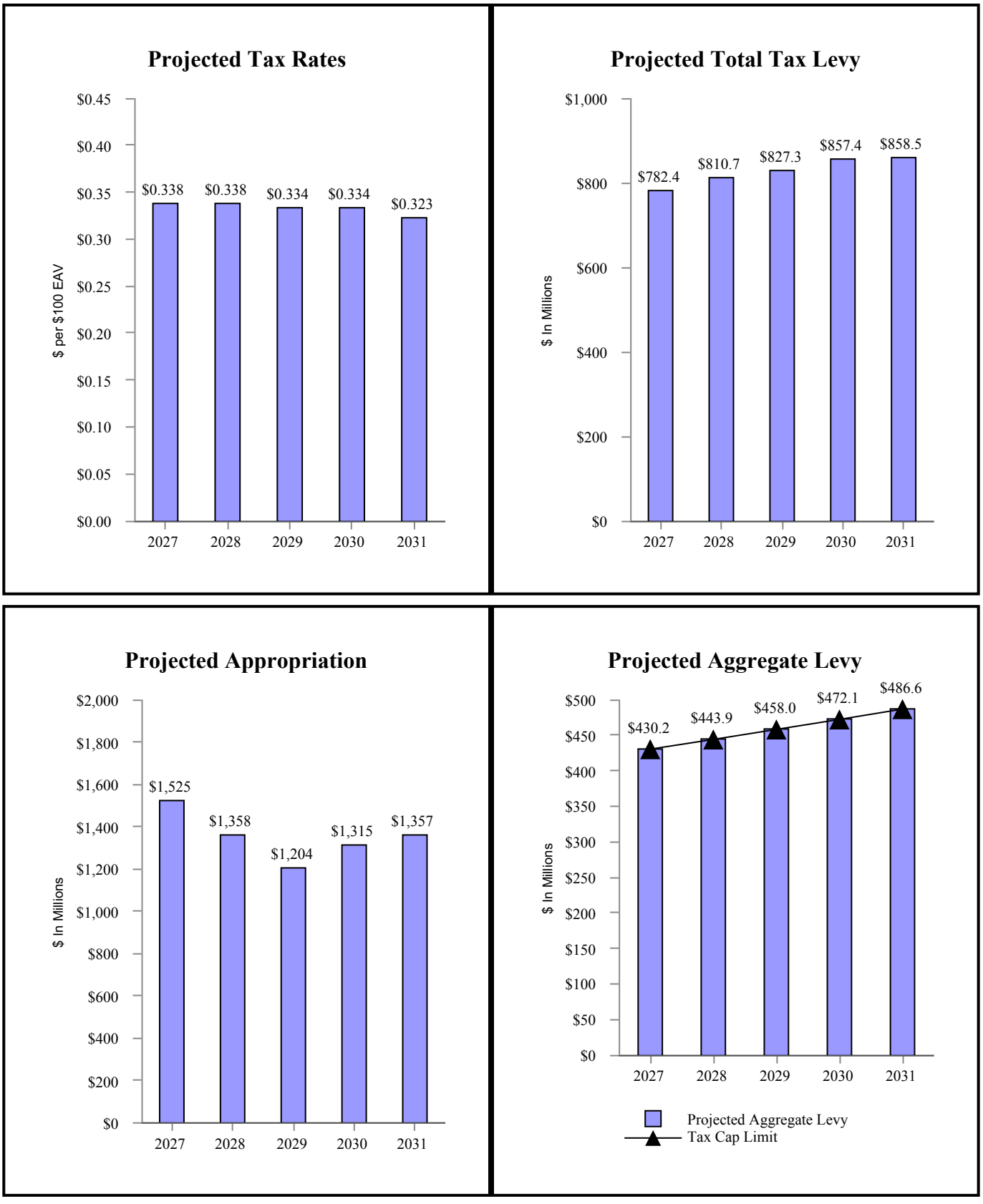
Projections for revenues, tax rates, and appropriations for the Construction Fund for the years 2027 through 2031, appear on page 77, and projected appropriable resources and appropriations for the Capital Improvements Bond Fund appear on page 78. The exhibits on page 79 present appropriation projections by major programs. A summary of actual and projected construction expenditures for both funds, for the years 2022 through 2031, can be found in the Capital Improvement Program Section, on page 332.

Respectfully submitted,



Irene Green
Budget Officer

FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031



FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031 TABLE I

ALL FUNDS

Projected Tax Rates	**2027**	**2028**	**2029**	**2030**	**2031**
Corporate	$ 0.1451	$ 0.1449	$ 0.1448	$ 0.1444	$ 0.1440
Construction	0.0030	0.0029	0.0028	0.0027	0.0026
Stormwater Management	0.0313	0.0303	0.0312	0.0302	0.0310
Debt Service	0.1208	0.1228	0.1176	0.1199	0.1089
Retirement	0.0344	0.0342	0.0340	0.0338	0.0336
Reserve Claim	0.0032	0.0031	0.0030	0.0029	0.0028
Total ($ in cents)	$ 0.3379	$ 0.3383	$ 0.3335	$ 0.3340	$ 0.3231
Percentage Change	— %	0.12 %	(1.41)%	0.13 %	(3.25)%

Projected tax rate per $100 Equalized Assessed Valuation (EAV). Based on 2025 EAV of $216.2 billion increasing 3.5% for 2026 and 3.5% increase annually thereafter.

Projected Tax Levies	**2027**	**2028**	**2029**	**2030**	**2031**
Corporate	$ 336,035	$ 347,367	$ 359,073	$ 370,702	$ 382,702
Construction	7,000	7,000	7,000	7,000	7,000
Stormwater Management	72,500	72,500	77,500	77,500	82,500
Debt Service- Existing	279,705	277,352	277,191	277,736	262,001
Debt Service- Proposed	—	16,982	14,594	30,061	27,417
Retirement	79,658	82,016	84,402	86,856	89,369
Reserve Claim	7,500	7,500	7,500	7,500	7,500
Total Levy ($ in thousands)	$ 782,399	$ 810,717	$ 827,259	$ 857,355	$ 858,490
Percentage Change	3.39 %	3.62 %	2.04 %	3.64 %	0.13 %
Aggregate Levy ($ in thousands)	$ 430,193	$ 443,883	$ 457,974	$ 472,058	$ 486,571
Percentage Change	4.44 %	3.18 %	3.17 %	3.08 %	3.07 %

Projected Annual Appropriations	**2027**	**2028**	**2029**	**2030**	**2031**
Corporate	$ 538,800	$ 558,460	$ 574,263	$ 588,573	$ 603,210
Capital Improvements Bond	404,928	236,439	49,040	146,254	142,381
Construction	51,960	44,692	40,800	35,063	32,740
Stormwater Management	98,574	103,840	111,026	110,819	116,044
Debt Service- Existing	265,823	263,900	262,563	262,563	272,209
Debt Service- Proposed	—	1,594	12,566	12,301	26,313
Retirement	114,461	97,193	100,070	102,981	105,975
Reserve Claim	50,035	51,535	54,035	56,035	58,035
Total Appropriation ($ in thousands)	$ 1,524,582	$ 1,357,653	$ 1,204,364	$ 1,314,589	$ 1,356,906

Projected Positions	**2027**	**2028**	**2029**	**2030**	**2031**
Corporate	1,852	1,850	1,849	1,848	1,848
Stormwater Management	100	100	100	100	100
Total Positions	1,952	1,950	1,949	1,948	1,948

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031 TABLE II

CORPORATE FUND						% average annual change
Five-Year Revenue and Tax Rate Projections	**2027**	**2028**	**2029**	**2030**	**2031**	**2027-2031**
Property Taxes	$ 324,274	$ 335,209	$ 346,505	$ 357,728	$ 369,308	3.30 %
Personal Property Replacement Tax	30,000	30,000	30,000	30,000	30,000	— %
User Charge	51,200	53,400	55,600	57,800	60,000	4.04 %
Investment Income	7,638	7,996	6,935	7,956	7,853	1.21 %
Land Rentals	35,000	35,500	36,000	36,500	37,000	1.40 %
Miscellaneous	27,069	27,610	28,577	29,577	30,612	3.13 %
Net Assets Appropriable	162,787	153,048	145,734	138,257	133,987	(4.75)%
Budget Reserve	(99,168)	(84,303)	(75,088)	(69,244)	(65,550)	(9.76)%
Total Appropriable Resources ($ in thousands)	$ 538,800	$ 558,460	$ 574,263	$ 588,573	$ 603,210	2.86 %
Projected Equalized Assessed Valuation (EAV) (Based on 2025 EAV, assumes 3.5% increase for 2026, followed by 3.5% increase annually thereafter)	$ 231.55 billion	$ 239.66 billion	$ 248.04 billion	$ 256.73 billion	$ 265.71 billion	
Projected Tax Rate Cents per $100 EAV	14.5 ¢	14.5 ¢	14.5 ¢	14.4 ¢	14.4 ¢	
Gross Levy - assumes 3.5% uncollectible.	$ 336,035	$ 347,367	$ 359,073	$ 370,702	$ 382,702	
Projected Appropriations by Major Categories	**2027**	**2028**	**2029**	**2030**	**2031**	**2027-2031**
Employee Cost - Salaries	$ 252,788	$ 260,427	$ 266,575	$ 272,567	$ 278,531	2.45 %
Employee Cost - Health Care	50,158	53,659	57,404	61,411	65,698	6.98 %
Professional Services	7,724	7,801	7,879	7,958	8,037	1.00 %
Energy Cost	54,216	54,758	55,306	55,859	56,417	1.00 %
Chemicals	31,514	36,216	38,510	39,289	39,793	6.14 %
Materials & Supplies	23,736	23,974	24,214	24,456	24,700	1.00 %
Solids Utilization	28,135	28,416	28,701	28,988	29,277	1.00 %
Contracted Solids Disposal	5,400	6,210	6,353	6,382	6,500	4.90 %
Computer Systems & Telecommunications	13,951	14,090	14,231	14,374	14,517	1.00 %
Repairs to Structures & Equipment	33,726	34,063	34,403	34,747	35,095	1.00 %
Contractual Services	34,317	35,612	37,345	39,083	41,061	4.59 %
Machinery & Equipment	2,375	2,398	2,422	2,447	2,471	1.00 %
Real Estate Taxes	760	836	920	1,012	1,113	10.01 %
Total ($ in thousands)	$ 538,800	$ 558,460	$ 574,263	$ 588,573	$ 603,210	2.86 %
Projected Appropriations by Department	**2027**	**2028**	**2029**	**2030**	**2031**	**2027-2031**
Board of Commissioners	$ 6,249	$ 6,288	$ 6,444	$ 6,714	$ 6,844	2.31 %
General Administration	26,402	29,856	30,497	31,286	31,717	4.80 %
Monitoring & Research	37,075	37,919	39,086	40,358	41,705	2.99 %
Procurement & Materials Management	11,824	12,095	12,156	12,385	12,521	1.44 %
Human Resources	73,060	85,616	93,329	103,264	112,960	11.56 %
Information Technology	25,067	24,872	28,809	26,586	27,528	2.72 %
Law	8,994	9,398	9,655	10,109	10,379	3.65 %
Finance	4,429	4,632	4,715	4,942	5,025	3.22 %
Engineering	38,466	33,755	34,912	36,321	37,156	(0.62)%
Maintenance & Operations	307,234	314,029	314,660	316,608	317,375	0.82 %
Total ($ in thousands)	$ 538,800	$ 558,460	$ 574,263	$ 588,573	$ 603,210	2.86 %
Projected Appropriation Distribution by Program	**2027**	**2028**	**2029**	**2030**	**2031**	**2027-2031**
1000 Collection	$ 86,200	$ 78,054	$ 79,603	$ 81,516	$ 82,300	(1.03)%
2000 Treatment	124,032	133,230	130,043	133,145	134,726	2.15 %
3000 Solids Processing	75,442	73,825	76,603	79,545	80,453	1.65 %
4000 Flood & Pollution Control	43,887	50,009	51,365	52,826	54,680	5.75 %
5000 Solids Utilization	49,279	46,973	47,390	42,463	40,195	(4.88)%
7000 General Support	159,959	176,369	189,259	199,078	210,856	7.17 %
Total ($ in thousands)	$ 538,800	$ 558,460	$ 574,263	$ 588,573	$ 603,210	2.86 %

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031 TABLE III

CONSTRUCTION FUND					
Five-Year Revenue and Tax Rate Projections	**2027**	**2028**	**2029**	**2030**	**2031**
Property Taxes	$ 6,755	$ 6,755	$ 6,755	$ 6,755	$ 6,755
Personal Property Replacement Tax	10,000	10,000	10,000	10,000	10,000
Reimbursement	4,900	—	—	—	—
Investment Income & Miscellaneous Revenue	7,470	1,957	1,699	1,988	1,960
Net Assets Appropriable	22,835	25,980	22,346	16,320	14,025
Total Revenue & Appropriable Resources ($ in thousands)	$ 51,960	$ 44,692	$ 40,800	$ 35,063	$ 32,740
Projected Equalized Assessed Valuation (EAV)	$ 231.55 billion	$ 239.66 billion	$ 248.04 billion	$ 256.73 billion	$ 265.71 billion
(Based on 2025 EAV, assumes 3.5% increase for 2026, followed by 3.5% increase annually thereafter)					
Projected Tax Rate Cents per $100 of EAV	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢	0.3 ¢
Gross Levy - assumes 3.5% uncollectible rate.	7,000	7,000	7,000	7,000	7,000
Projected Appropriations	**2027**	**2028**	**2029**	**2030**	**2031**
Capital Projects	$ 43,048	$ 41,077	$ 31,200	$ 27,599	$ 27,259
Professional Services	8,911	3,615	9,600	7,464	5,481
Total ($ in thousands)	$ 51,960	$ 44,692	$ 40,800	$ 35,063	$ 32,740
Projected Appropriation Distribution by Program	**2027**	**2028**	**2029**	**2030**	**2031**
1000 Collection	$ 5,221	$ 7,185	$ 7,994	$ 2,097	$ 2,786
2000 Treatment	39,265	20,473	23,299	22,707	22,778
3000 Solids Processing	4,466	7,517	3,382	1,801	2,822
4000 Flood & Pollution Control	2,096	5,371	2,004	2,034	1,678
5000 Solids Utilization	—	3,291	3,007	6,164	2,207
7000 General Support	912	855	1,115	261	469
Total ($ in thousands)	$ 51,960	$ 44,692	$ 40,800	$ 35,063	$ 32,740
STORMWATER MANAGEMENT FUND					
Five-Year Revenue and Tax Rate Projections	**2027**	**2028**	**2029**	**2030**	**2031**
Property Taxes	$ 69,963	$ 69,963	$ 74,788	$ 74,788	$ 79,613
Investment Income & Miscellaneous Revenue	1,279	1,416	1,222	1,389	1,372
Sewer Permit Fees	1,000	1,100	1,200	1,300	1,400
Grants	8,688	22,211	22,211	22,211	22,211
Net Assets Appropriable	27,128	18,627	20,663	21,043	20,926
Equity Transfer (Debt Service for Alternate Revenue Bonds)	(9,483)	(9,476)	(9,057)	(9,911)	(9,478)
Total Revenue & Appropriable Resources ($ in thousands)	$ 98,574	$ 103,840	$ 111,026	$ 110,819	$ 116,044
Projected EAV	$ 231.55 billion	$ 239.66 billion	$ 248.04 billion	$ 256.73 billion	$ 265.71 billion
(Based on 2025 EAV, assumes 3.5% increase for 2026, followed by 3.5% increase annually thereafter)					
Projected Tax Rate Cents per $100 of EAV	3.1 ¢	3.0 ¢	3.1 ¢	3.0 ¢	3.1 ¢
Gross Levy - assumes 3.5% uncollectible rate.	$ 72,500	$ 72,500	$ 77,500	$ 77,500	$ 82,500
Projected Appropriations	**2027**	**2028**	**2029**	**2030**	**2031**
Employee Cost - Salaries	$ 13,536	$ 14,020	$ 14,435	$ 14,805	$ 15,148
Employee Cost - Health Care	1,466	1,568	1,678	1,795	1,920
Professional Services	729	1,934	2,472	2,729	2,087
Intergovernmental Agreements	38,305	17,933	21,188	24,800	24,500
Contractual Services	19,212	6,186	7,102	12,133	12,243
Capital Projects	24,852	61,968	63,880	54,111	59,670
Other Charges	474	232	272	445	475
Total ($ in thousands)	$ 98,574	$ 103,840	$ 111,026	$ 110,819	$ 116,044
Projected Appropriation Distribution by Program	**2027**	**2028**	**2029**	**2030**	**2031**
4000 Flood & Pollution Control	$ 98,574	$ 103,840	$ 111,026	$ 110,819	$ 116,044
Total ($ in thousands)	$ 98,574	$ 103,840	$ 111,026	$ 110,819	$ 116,044

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031 TABLE IV

CAPITAL IMPROVEMENTS BOND FUND*					
Appropriable Resources (Cash)	**2027**	**2028**	**2029**	**2030**	**2031**
Bond Sales - Limited	$ —	$ 225,000	$ —	$ 225,000	$ —
Bond Sales - Unlimited	—	25,000	—	25,000	—
State Revolving Loan Fund Receipts	50,000	50,000	50,000	50,000	50,000
Investment Income & Grant Revenue	29,752	28,373	22,247	23,373	18,223
Beginning Cash	597,373	315,260	278,495	131,285	315,802
Capital Improvement Reserve Funds	(195,599)	(197,555)	(199,531)	(201,526)	(203,541)
Total Assets Appropriable ($ in thousands)	$ 481,526	$ 446,078	$ 151,211	$ 253,132	$ 180,484
Expenditures	$ 361,865	$ 365,138	$ 219,456	$ 138,856	$ 81,940
Ending Cash ($ in thousands)	$ 315,260	$ 278,495	$ 131,285	$ 315,802	$ 302,085
Projected Appropriations by Major Categories	**2027**	**2028**	**2029**	**2030**	**2031**
Professional Consulting Services	$ 3,375	$ 7,700	$ 2,200	$ 2,200	$ 2,200
Capital Projects	400,998	227,063	46,725	142,800	140,066
Other Charges	556	1,677	115	1,254	115
Total ($ in thousands)	$ 404,928	$ 236,439	$ 49,040	$ 146,254	$ 142,381
Projected Appropriation Distribution by Program	**2027**	**2028**	**2029**	**2030**	**2031**
1000 Collection	$ 101,615	$ 94,525	$ 1,600	$ 9,850	$ 51,475
2000 Treatment	123,488	86,000	25,050	109,200	43,530
3000 Solids Processing	89,995	1,010	10	21,010	15,760
4000 Flood & Pollution Control	80,110	53,093	18,455	4,805	31,366
5000 Solids Utilization	9,030	—	3,675	—	—
7000 General Support	691	1,812	250	1,389	250
Total ($ in thousands)	$ 404,928	$ 236,439	$ 49,040	$ 146,254	$ 142,381

*The Capital Improvements Bond Fund is appropriated on an obligation basis. Expenditures are expected to be disbursed over the term of the projects funded.

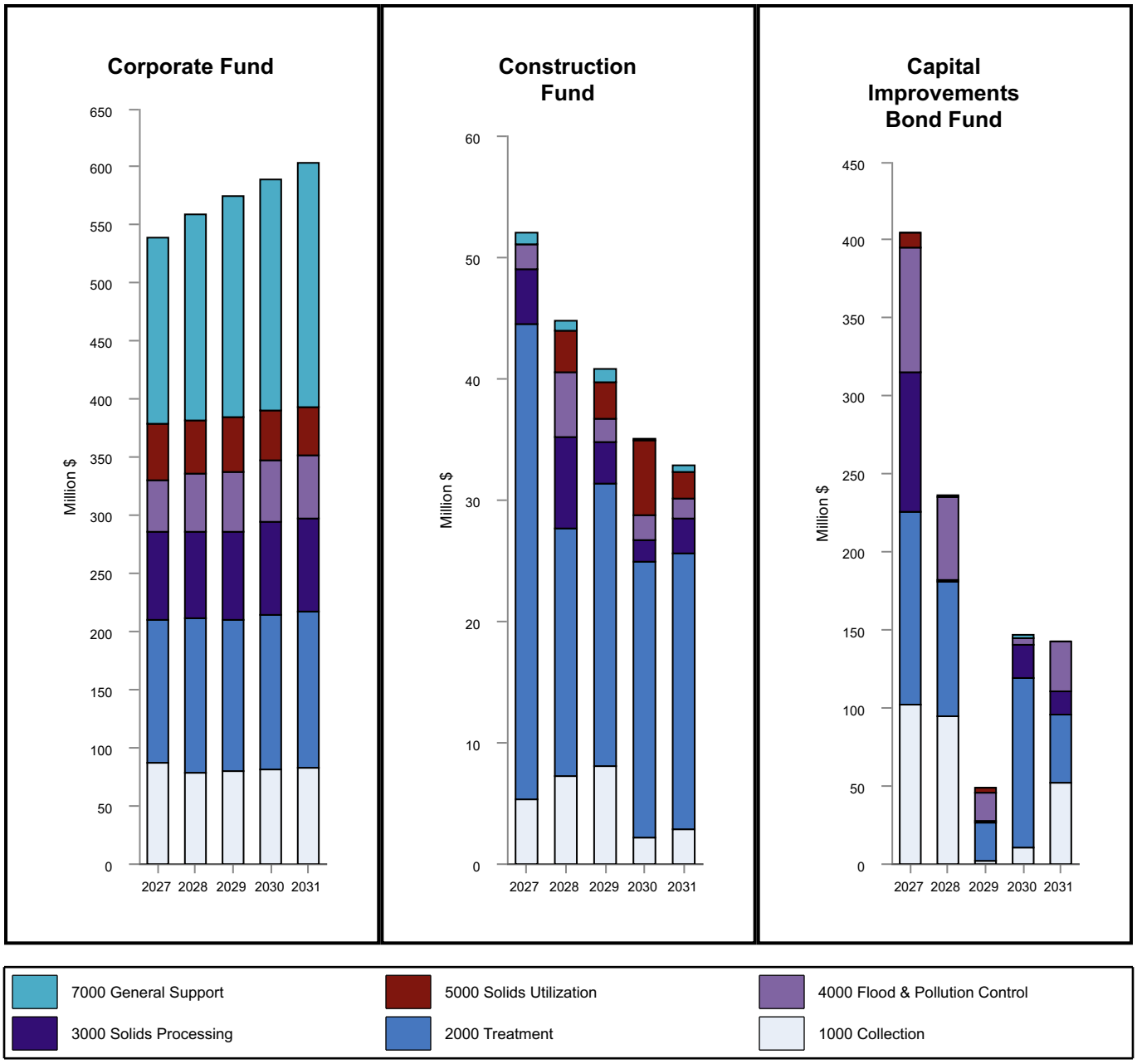
DEBT SERVICE FUNDS					
Projected Debt					
EXISTING DEBT	**2027**	**2028**	**2029**	**2030**	**2031**
January 1 Debt	$ 2,642,909	$ 2,536,047	$ 2,675,108	$ 2,558,307	$ 2,680,958
Annual Current Debt Retirement	(156,861)	(159,964)	(163,850)	(169,741)	(184,925)
Net Debt	$ 2,486,047	$ 2,376,083	$ 2,511,257	$ 2,388,566	$ 2,496,032
PROPOSED FUTURE DEBT	**2027**	**2028**	**2029**	**2030**	**2031**
Annual Sale of Bonds:					
Capital Bonds - Limited	$ —	$ 225,000	$ —	$ 225,000	$ —
Capital Bonds - Unlimited	—	25,000	—	25,000	—
State Revolving Fund Bond Issues	50,000	50,000	50,000	50,000	50,000
Future Debt Retirement	—	(975)	(2,950)	(7,608)	(14,450)
Proposed New Debt ($ in thousands)	$ 50,000	$ 299,025	$ 47,050	$ 292,392	$ 35,550
PROJECTED DEBT OUTSTANDING	$ 2,536,047	$ 2,675,108	$ 2,558,307	$ 2,680,958	$ 2,531,582
Gross Levy for Existing Debt	$ 279,705	$ 277,352	$ 277,191	$ 277,736	$ 262,001
Gross Levy for Future Debt	$ —	$ 16,982	$ 14,594	$ 30,061	$ 27,417
Total Debt Levy	$ 279,705	$ 294,334	$ 291,784	$ 307,797	$ 289,418
Tax Rate (cents)	12.1 ¢	12.3 ¢	11.8 ¢	12.0 ¢	10.9 ¢
Projected Stormwater Alternate Revenue Abatement**	$ (9,483)	$ (9,476)	$ (9,057)	$ (9,911)	$ (9,478)
Projected Levy After Abatement	$ 270,222	$ 284,858	$ 282,727	$ 297,886	$ 279,940
Projected Equalized Assessed Valuation (EAV)***	$ 231.55 billion	$ 239.66 billion	$ 248.04 billion	$ 256.73 billion	$ 265.71 billion

**As part of the plan of financing, tax revenues deposited in the Stormwater Management Fund are transferred to the Bond Redemption and Interest Fund for payment of Alternate Revenue Bonds.

***Assumes a 3.5% increase in 2026 and 3.5% increase annually thereafter.

Note: Numbers are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2027 - 2031 **APPROPRIATIONS**



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

NOTE PAGE

SECTION III
FINANCIAL STATEMENTS BY FUND

This section includes an explanation of the District's fund structure, the accounting basis employed, and the relationships among the various funds. The financial statements are first presented in summary, with an overall financial narrative, then with summary statements of revenue and expenditures for 2025 through the Budget Year 2027. Consolidated statements of taxes receivable and historical data on tax levies are included. Major fund category narratives are presented for the Corporate Fund, Capital Funds, and Other Funds, which discuss revenue sources, trends in revenue and expenditures, fiscal/financial policies, and other elements of these funds. Estimated balance sheets, statements of appropriable revenue, and statements of financial sources are then presented individually for each fund.

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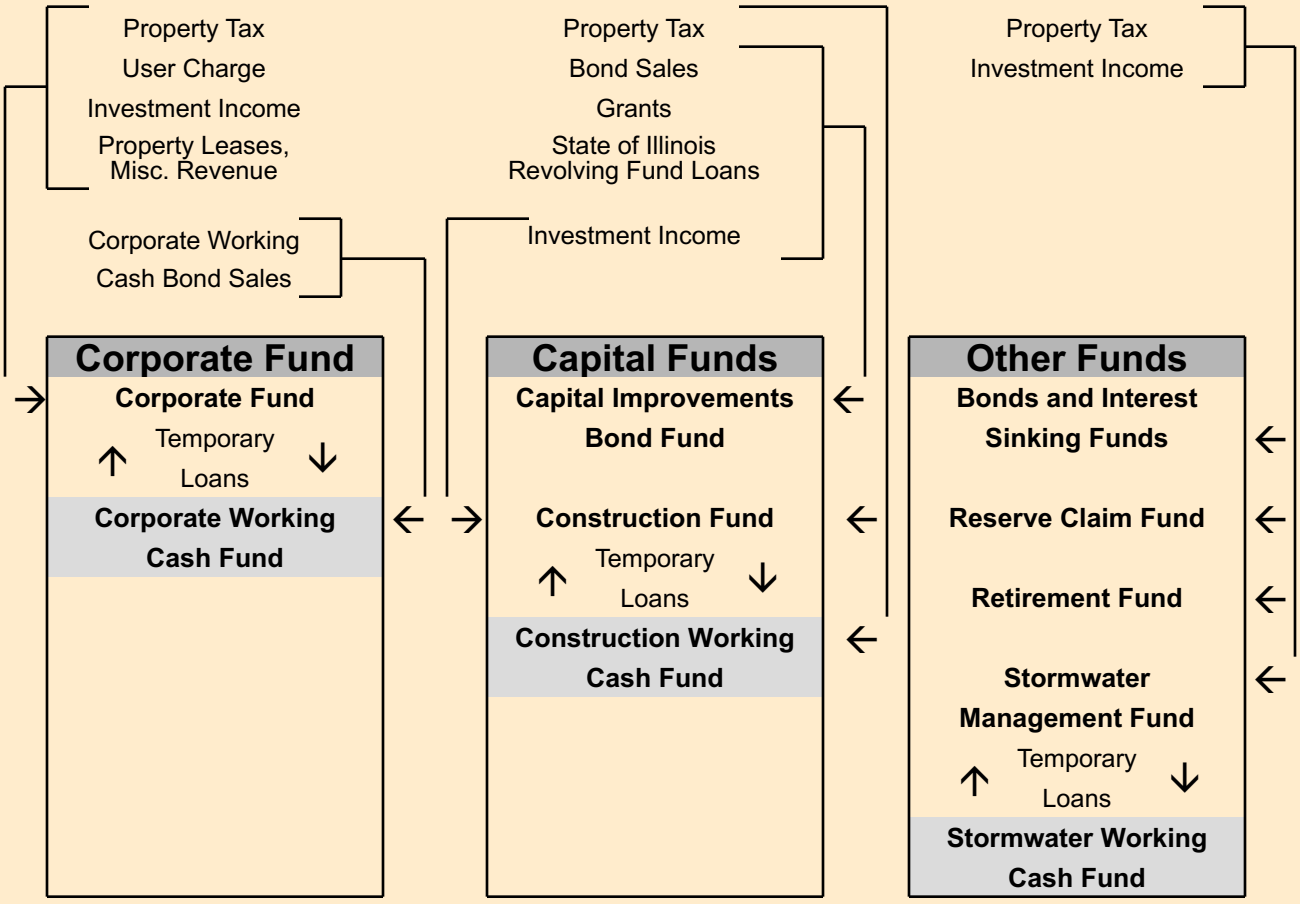
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District's Flow of Funds Structure

Revenue Sources



Uses of Funds

General Operational Expenditures

Permanent Facilities

Environmental Facilities

Stormwater Management Projects

Other Capital Expenditures

Principal and Interest on Bond Issues

Payments for Claims and Damages

Employee Pension Payments

Stormwater Management Expenditures

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

FINANCIAL NARRATIVE

FUND STRUCTURE, PURPOSE, AND ACCOUNTING BASIS

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

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

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

BASIS OF BUDGETING AND ACCOUNTING

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

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

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

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

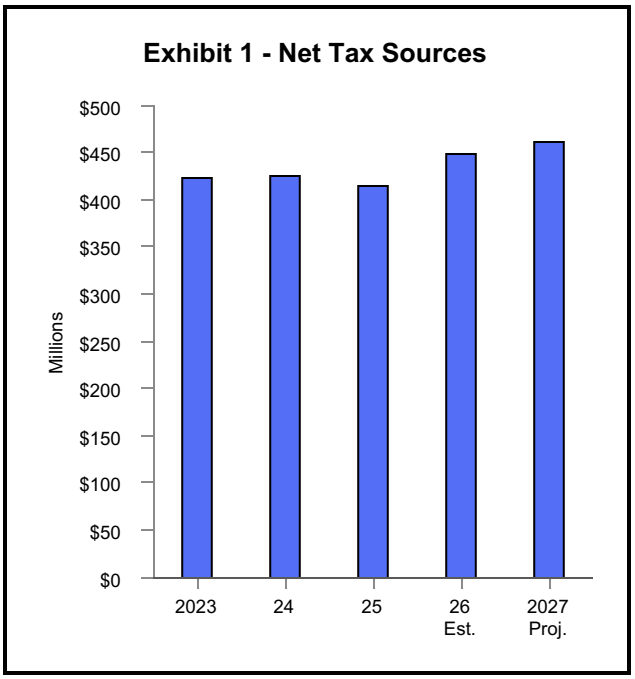
The District is a special district government created by the State of Illinois. Its powers and authority, regarding revenue sources, are generally restricted to those powers granted by applicable state statutes. The following exhibits, 1 - 6, are derived from the summary of revenue and expenditures found on pages 85 - 88 of the 2027 Budget and similar summaries in prior years' budgets. This section contains a summary of all District funds.

TAX SOURCES

The main source of revenue for the District is ad valorem property taxes. The District's 2027 property tax levy is $782.4 million, an increase of $25.7 million, or 3.4 percent, from 2026. The authority to levy property taxes for the various funds generally specifies a tax rate limit per hundred dollars of property value, which when applied, yields a maximum amount of money which can be levied or collected against property owners. All District funds, except for the District's Capital Improvements Bond Fund, derive their revenues primarily from property taxes, of which approximately 65.7 percent of the 2027 appropriation is supported by property taxes. Taxes levied in one year are collected in the next year, and Working Cash Funds for the Corporate, Construction, and Stormwater Management Funds provide temporary financing while awaiting property tax receipts. The estimates are detailed on page 93. Net Tax Sources displayed in Exhibit 1 on the next page reflect property tax and personal property replacement tax revenue for the Corporate, Construction, Retirement and Stormwater Management Funds. The estimate for uncollectible taxes for 2027 is 3.5 percent, based on an annual review of prior years' tax collections.

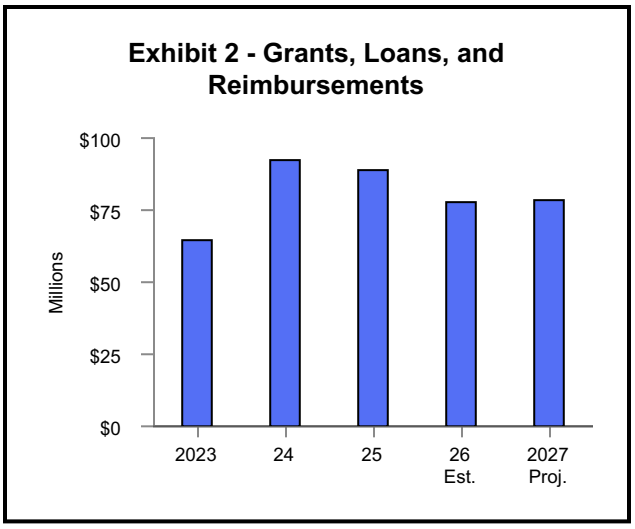
A Personal Property Replacement Tax (PPRT) provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes once received from a tax levy on personal property. PPRT revenue, received directly from the State of Illinois, is estimated at $59.7 million for 2027, an increase of $2.5 million from the 2026 Original Budget, or 4.4 percent. PPRT revenue is projected to stabilize over the next five years.

Exhibit 1 presents revenue from net tax sources for the years 2023 - 2027. Beginning in 1995, the Illinois Tax Cap laws limit increases in property tax levies in the aggregate to the lesser of 5.0 percent or the change in the national Consumer Price Index (CPI). The 2026 CPI increase is projected to be 3.5 percent for the 2027 levies, while a 1.0 percent increase is projected for new development and newly annexed properties. The 2027 property tax levy subject to the tax cap is a 4.4 percent increase from the 2026 aggregate levy. The Stormwater Management Fund and the payment of bond principal and interest are exempt from the tax cap extension limitations.



GRANTS, LOANS, AND REIMBURSEMENTS

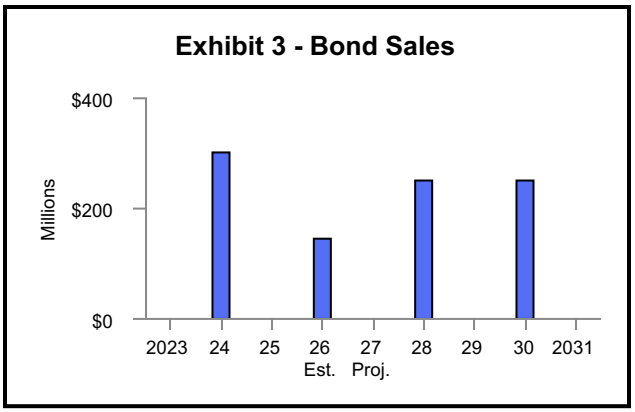
Federal and state grants and loans contribute to finance the District's capital programs. For 2027, $50.0 million in Wastewater/Stormwater State Revolving Fund (SRF) loan revenue and $23.4 million in federal and state grants are budgeted to fund capital projects. The District has been successful in obtaining grant funding and will continue to pursue grants for stormwater and other projects. In 2024, the District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured $10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and $20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. Exhibit 2 shows the grants, loans, and reimbursements for the years 2023 - 2027. The District anticipates receiving an annual allocation of up to $50.0 million in SRF loans in each of the next four years.



BOND SALES

The District's Capital Improvement Program is financed primarily with SRF loans and general obligation bond sales. Exhibit 3 shows a $250.0 million bond sale planned for 2028 and a $250.0 million bond sale planned for 2030, both will include $225.0 million in Limited General Obligation Bonds and $25.0 million in Unlimited General Obligation Bonds to fund an aggressive Capital Improvement Program.

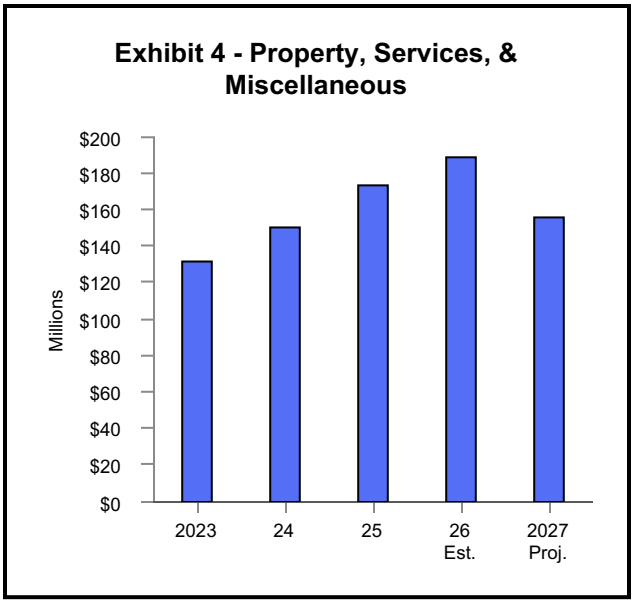
The Capital Funds narrative on page 102 provides a more detailed discussion. The statement of outstanding bonds and estimated statutory debt margin on pages 61 - 63 shows the District's strong position. The Five-Year Financial Forecast on pages 70 and 78 details future bond sale projections.



PROPERTY, SERVICES, AND MISCELLANEOUS

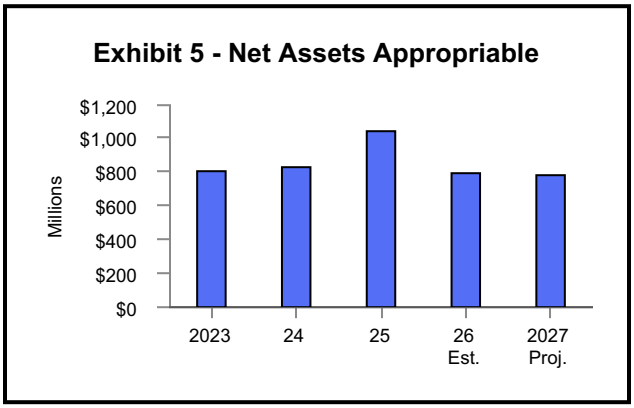
Exhibit 4 summarizes revenue from property, services, and miscellaneous items. A major revenue source is the user charge system, which imposes a surcharge above property tax payments for commercial, industrial, and tax-exempt users of the sewage systems. Estimated User Charge revenues in 2027 are $51.2 million, an increase of $11.2 million from the 2026 Budget.

Land rentals, investment income, sewer permit fees, connection impact fees, and other revenues will provide an estimated $104.2 million in 2027. Estimates for land rental revenues are based on existing and renegotiated leases. Investment income is based on projections of cash flow and interest rates for 2027. Interest rates on short-term securities reflect current market conditions for 2027. Investments are predominately short-term in nature. Sewer permit revenue estimates are based on anticipated projects and 2026 rates. Connection impact fees were established in 1998 to require new service areas to contribute to the past investment in the District's infrastructure.



NET ASSETS APPROPRIABLE

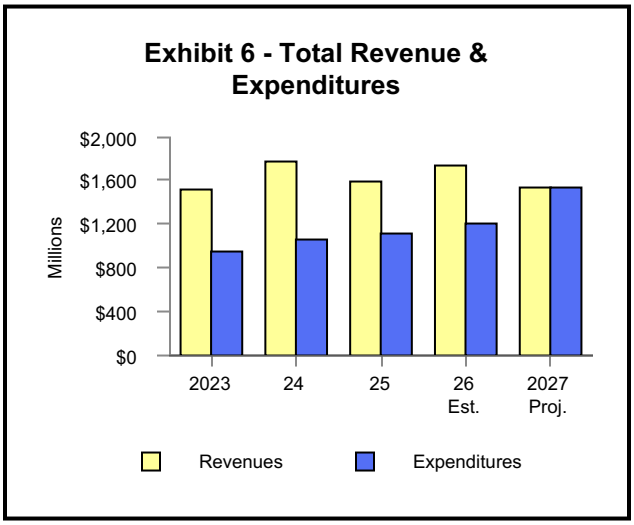
Exhibit 5 shows the trend in net assets appropriable, which is primarily impacted by bond sales, expenditures for capital projects, and the reservation of future years' principal and interest payments in the debt service funds. Beginning in 2005, a portion of the projected Corporate Fund net assets was left unappropriated to maintain a fiscally sound fund balance. Positive results from 2023 through 2027 are attributed to delayed spending in the Corporate Fund which has provided a strong budgetary reserve. Additionally, supply chain disruptions and labor costs have impacted capital project expenditures in the capital project funds.



TOTAL REVENUES AND EXPENDITURES

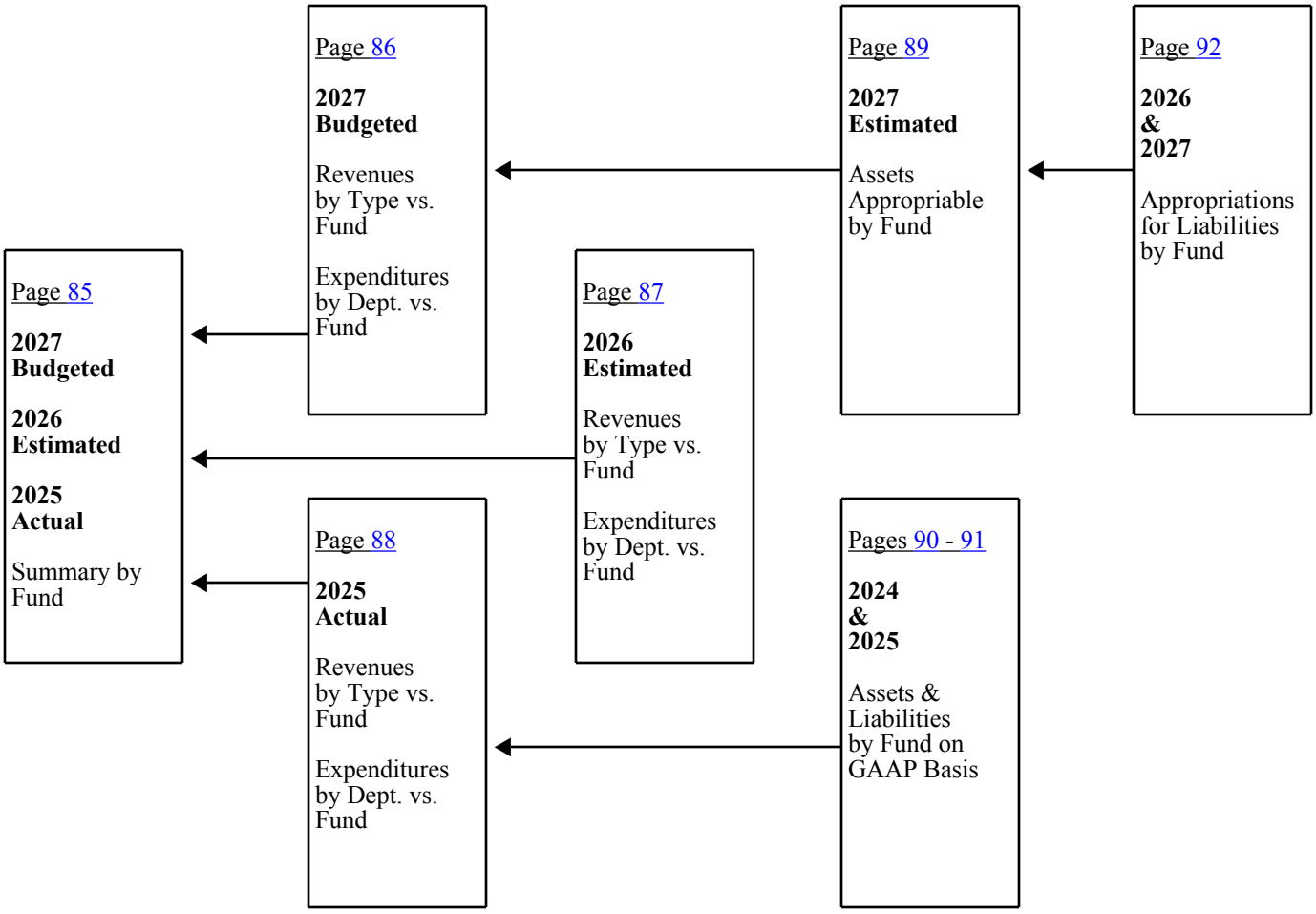
Exhibit 6 displays the relationship between revenues and expenditures. The 2027 Budget includes a $14.0 million transfer from the statutory 2025 Property Tax Levy Adjustment to maintain the Retirement Fund's funded ratio. Within the Corporate Fund, the 2027 Budget includes $8.1 million in computer software licenses and maintenance, projected to grow over the next five years, and $6.0 million for the on-going sediment removal at TARP reservoirs project.

For 2027, a portion of the Corporate Fund projected net assets will remain unappropriated to ensure a fiscally responsible fund balance.



SUMMARY FINANCIAL STATEMENTS

Summary financial statements presented on pages 85 - 88 provide comparisons of revenues and expenditures for all funds for the years 2025 - 2027. These statements provide a financial summarization by fund of the 2027 Budget as proposed, the estimated status at 2026 fiscal year-end, and the actual results of operations for fiscal year 2025. The relationships among the pages are diagrammed below.



The table of taxes receivable on page 93 provides detailed data on property tax levies and tax receipts from 2022 to 2026. While 2022 through 2024 show high levels of collection, delayed refunds continue to be processed through the Property Tax Appeal Board and the Circuit Court. Estimated refunds affecting levy years prior to 2022 are summarized.

Specific details about all revenue sources, assets, liabilities, and appropriable revenue are presented in the various funds' financial narratives and statements on pages 95 - 116.

ALL FUNDS
SUMMARY OF REVENUE, EXPENDITURES, AND NET ASSETS APPROPRIABLE (b)
2027 BUDGETED, 2026 ESTIMATED, AND 2025 ACTUAL

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL
2027 BUDGETED								
Net Assets Appropriable (b)	$ 162,786.7	$ 191,774.2	$ 22,939.5	$ 28,215.1	$ 74,511.5	$ 252,988.2	$ 48,795.1	$ 782,010.3
Net Assets Appropriated	$ 63,618.8	$ 191,774.2	$ 22,939.5	$ 28,215.1	$ 74,511.5	$ 252,988.2	$ 48,795.1	$ 682,842.4
Revenue	475,181.2	213,154.2	29,020.0	70,359.1	39,949.5	12,835.1	1,240.0	841,739.1
Appropriation	$ 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
2026 ESTIMATED								
Beginning Net Assets Appropriable as adjusted (c)	$ 75,939.8	$ 297,635.3	$ 53,245.3	$ 9,194.1	$ 71,794.7	$ 234,345.5	$ 48,061.1	$ 790,215.8
Revenue	493,869.3	220,586.0	18,420.0	73,939.8	28,981.3	15,287.8	2,216.0	853,300.2
Adjustment for 2026 receipts (a)	83,439.0	—	105.0	12,783.9	—	—	—	96,327.9
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)
Ending Net Assets Appropriable	$ 162,786.7	$ 287,851.2	$ 22,939.5	$ 28,215.1	$ —	$ —	$ 44,954.5	$ 546,747.0
2025 ACTUAL								
Beginning Net Assets Appropriable as adjusted (c)	$ 214,491.0	$ 347,383.1	$ 57,230.4	$ 52,007.6	$ 88,736.0	$ 219,137.5	$ 56,107.1	$ 1,035,092.7
Revenue	340,194.6	103,927.9	24,423.9	39,122.2	30,000.0	15,483.5	2,342.0	555,494.1
Expenditures	(478,745.9)	(153,675.6)	(28,409.0)	(81,935.7)	(118,736.0)	(234,621.0)	(17,780.4)	(1,113,903.6)
Ending Net Assets Appropriable	$ 75,939.8	$ 297,635.3	$ 53,245.3	$ 9,194.1	$ —	$ —	$ 40,668.7	$ 476,683.2

Adjusted NAA 1/1/2026	$ 159,378.8	$ 53,350.3	$ 21,978.0
Adjustment (a)	$ 83,439.0	$ 105.0	$ 12,783.9

(a) Adjustment to NAA required due to current 2026 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 01/01/2026 for the Corporate (pages 98 - 99), Construction (pages 106 - 107), and Stormwater Management (pages 109 - 110) Funds. The adjustment is reflected in the 2026 revenues.

(b) This statement is a summary presentation of pages 86 - 88, separating current revenue and NAA from the revenue category. 2027 Net Assets Appropriable includes prior year uncollected property taxes.

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

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

ALL FUNDS
SUMMARY OF REVENUE AND EXPENDITURES
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.

ALL FUNDS
SUMMARY OF REVENUE AND EXPENDITURES
2025 ACTUAL
(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
REVENUE								
Net Assets Appropriable	$ 214,491.0	$ 347,383.1	$ 57,230.4	$ 52,007.6	$ 88,736.0	$ 219,137.5	$ 56,107.1	$ 1,035,092.7
Reserve for Transfer to Retirement Fund	(30,000.0)	—	—	—	30,000.0	—	—	—
Adjustment for Receipts	(91,404.5)	—	(1,871.8)	(20,129.5)	—	—	—	(113,405.8)
Net Property Taxes	299,675.0	—	6,755.0	60,312.5	—	—	—	366,742.5
Personal Property Replacement Tax	30,995.3	—	16,600.0	—	—	—	—	47,595.3
Working Cash Borrowings Adjustment	(6,170.3)	—	(105.0)	(937.5)	—	—	—	(7,212.8)
Reimbursements	—	—	—	544.6	—	—	—	544.6
Grants (Federal & State)	217.0	12,727.5	—	5,764.7	—	—	—	18,709.2
Investment Income	11,562.5	19,331.9	3,039.7	2,032.1	—	6,237.0	2,341.6	44,544.8
State Revolving Fund Loans	—	69,305.5	—	—	—	—	—	69,305.5
Property & Services	35,759.5	—	—	766.1	—	—	—	36,525.6
User Charge	48,296.9	—	—	—	—	—	—	48,296.9
TIF Differential Fee & Impact Fee	35,790.4	—	—	—	—	—	—	35,790.4
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,233.7)	—	9,233.7	—	—
Miscellaneous	5,472.8	2,563.0	6.0	3.0	—	12.8	0.4	8,058.0
TOTAL REVENUE	$ 554,685.6	$ 451,311.0	$ 81,654.3	$ 91,129.9	$ 118,736.0	$ 234,621.0	$ 58,449.1	$ 1,590,586.9
EXPENDITURES								
Board of Commissioners	$ 5,151.1	$ —	$ —	$ —	$ —	$ —	$ —	$ 5,151.1
General Administration	22,354.6	—	—	—	—	—	—	22,354.6
Monitoring & Research	33,028.4	—	—	—	—	—	—	33,028.4
Procurement & Materials Management	10,003.0	—	—	—	—	—	—	10,003.0
Human Resources	76,999.6	—	—	—	—	—	—	76,999.6
Information Technology	24,073.5	—	—	—	—	—	—	24,073.5
Law	7,654.5	—	—	—	—	—	—	7,654.5
Finance	4,122.9	—	—	—	—	—	—	4,122.9
Engineering	31,749.6	153,675.6	28,409.0	—	—	—	—	213,834.3
Maintenance & Operations	263,608.6	—	—	—	—	—	—	263,608.6
Stormwater Management Fund	—	—	—	81,935.7	—	—	—	81,935.7
Retirement Fund	—	—	—	—	118,736.0	—	—	118,736.0
Bond Redemption & Interest Fund	—	—	—	—	—	234,621.0	—	234,621.0
Reserve Claim Fund	—	—	—	—	—	—	17,780.4	17,780.4
TOTAL EXPENDITURES	$ 478,745.9	$ 153,675.6	$ 28,409.0	$ 81,935.7	$ 118,736.0	$ 234,621.0	$ 17,780.4	$ 1,113,903.6

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

SUMMARY OF ESTIMATED ASSETS APPROPRIABLE FOR THE CORPORATE, CAPITAL IMPROVEMENTS BOND, RETIREMENT, CONSTRUCTION, STORMWATER MANAGEMENT, BOND REDEMPTION & INTEREST, AND RESERVE CLAIM FUNDS FOR THE YEAR 2027

DESCRIPTION	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
2027 Revenue	$ 475,181,200	$ 213,154,209	$ 29,020,000	$ 79,842,200	$ 19,699,500	$ 3,352,000	$ 1,239,955	$ 821,489,064
Resources Available at 01/01/2027 (a)	502,216,711	597,373,491	31,776,600	107,259,900	74,511,500	340,990,141	50,795,145	1,704,923,488
Total Resources	$ 977,397,911	$ 810,527,700	$ 60,796,600	$ 187,102,100	$ 94,211,000	$344,342,141	$ 52,035,100	$ 2,526,412,552
Liabilities and Designations at 01/01/2027	(339,430,000)	(405,599,300)	(8,837,100)	(79,044,800)	—	(88,001,941)*	(2,000,000)	(922,913,141)
Equity Transfer	(20,250,000)	—	—	—	20,250,000	—	—	—
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,483,100)	—	9,483,100	—	—
Budget Reserve	(78,917,911)	—	—	—	—	—	—	(78,917,911)
ASSETS APPROPRIABLE	$ 538,800,000	$ 404,928,400	$ 51,959,500	$ 98,574,200	$114,461,000	$265,823,300	$ 50,035,100	$ 1,524,581,500

* Liabilities for the Bond Redemption & Interest Fund are for future Years' Principal and Interest.
(a) Resources Available includes prior year uncollected property taxes.

GAAP Basis Statement From 2025 Annual Comprehensive Financial Report - Exhibit A-1
Governmental Funds Balance Sheets / Statements of Net Position

December 31, 2025 (with comparative amounts for prior year)

Metropolitan Water Reclamation District of Greater Chicago

(in thousands of dollars)	General Corporate Fund		Debt Service Fund		Capital Improvement Bond Funds	
	2025	2024	2025	2024	2025	2024
Assets and deferred outflows of resources						
Assets:						
Cash	$ 27,524	$ 13,022	$ 3,449	$ 1,614	$ 7,366	$ 4,047
Certificates of deposit	9,501	16,891	—	—	31,837	8,036
Investments (note 4)	218,257	357,411	53,880	115,166	458,577	526,202
Prepaid expenses	8,910	8,595	—	—	—	—
Taxes receivable, net (note 5)	404,653	296,291	319,082	236,520	—	—
Lease receivable (note 14)	369,501	355,201	—	—	—	—
Other receivables, net (note 5)	12,321	10,414	—	—	17,420	15,331
Due from other funds (note 12)	589	531	—	—	—	—
Restricted deposits	342	331	—	6,108	18,354	20,120
Inventories	39,030	38,476	—	—	—	—
Capital assets not being depreciated/amortized (note 6)	—	—	—	—	—	—
Capital assets being depreciated/amortized, net (note 6)	—	—	—	—	—	—
Net OPEB Asset	—	—	—	—	—	—
Total assets	1,090,628	1,097,163	376,411	359,408	533,554	573,736
Deferred outflows of resources:						
Loss on prior debt refunding	—	—	—	—	—	—
Deferred outflows for pension and OPEB related amounts	—	—	—	—	—	—
Total deferred outflows of resources	—	—	—	—	—	—
Total assets and deferred outflows of resources	$ 1,090,628	$ 1,097,163	$ 376,411	$ 359,408	$ 533,554	$ 573,736
Liabilities, deferred inflows of resources, and fund balances/net position						
Liabilities:						
Accounts payable and other liabilities (note 5)	$ 61,439	$ 49,497	$ —	$ —	$ 30,543	$ 24,616
Due to Pension Trust Fund (note 12)	—	—	—	—	—	—
Due to other funds (note 12)	—	—	—	—	—	—
Accrued interest payable	—	—	—	—	—	—
Unearned revenue	3,193	3,259	—	—	18,353	20,120
Long-term liabilities: (note 11)						
Due within one year	—	—	—	—	—	—
Due in more than one year	—	—	—	—	—	—
Total liabilities	64,632	52,756	—	—	48,896	44,736
Deferred inflows of resources:						
Unavailable tax revenue (note 5)	322,809	248,573	256,728	198,429	—	—
Deferred inflows related to leases	359,601	346,695	—	—	—	—
Other unavailable revenue (note 5)	—	—	—	—	953	953
Gain on prior debt refunding	—	—	—	—	—	—
Deferred inflows for pension and OPEB related amounts	—	—	—	—	—	—
Total deferred inflows of resources	682,410	595,268	256,728	198,429	953	953
Fund balances:						
Nonspendable (note 1r.)	47,940	47,071	—	—	—	—
Restricted for (note 1r.)	326,652	333,112	119,683	160,979	296,334	348,553
Assigned	—	—	—	—	187,371	179,494
Unassigned (Deficit)	(31,006)	68,956	—	—	—	—
Total fund balances	343,586	449,139	119,683	160,979	483,705	528,047
Total liabilities, deferred inflows, and fund balances	$ 1,090,628	$ 1,097,163	$ 376,411	$ 359,408	$ 533,554	$ 573,736
Net position:						
Net investment in capital assets						
Restricted						
Unrestricted (Deficit)						
Total net position						

See accompanying notes to the basic financial statements.

GAAP Basis Statement From 2025 Annual Comprehensive Financial Report - Exhibit A-1
Governmental Funds Balance Sheets / Statements of Net Position

December 31, 2025 (with comparative amounts for prior year)

Metropolitan Water Reclamation District of Greater Chicago

Retirement Fund		Other Governmental / Nonmajor Funds		Total Governmental Funds		Adjustments (Note 2a)		Statements of Net Position	
2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
$ —	$ —	$ 7,364	$ 3,624	$ 45,703	$ 22,307	$ —	$ —	$ 45,703	$ 22,307
—	—	9,089	6,047	50,427	30,974	—	—	50,427	30,974
—	—	95,420	144,367	826,134	1,143,146	—	—	826,134	1,143,146
—	—	—	10	8,910	8,605	—	—	8,910	8,605
103,497	78,855	86,947	62,242	914,179	673,908	—	—	914,179	673,908
—	—	—	—	369,501	355,201	—	—	369,501	355,201
—	—	7,816	1,185	37,557	26,930	—	—	37,557	26,930
—	—	—	—	589	531	(589)	(531)	—	—
—	—	—	—	18,696	26,559	—	—	18,696	26,559
—	—	—	—	39,030	38,476	—	—	39,030	38,476
—	—	—	—	—	—	6,303,032	6,286,813	6,303,032	6,286,813
—	—	—	—	—	—	1,593,346	1,603,780	1,593,346	1,603,780
—	—	—	—	—	—	14,703	—	14,703	—
103,497	78,855	206,636	217,475	2,310,726	2,326,637	7,910,492	7,890,062	10,221,218	10,216,699
—	—	—	—	—	—	304,476	426,597	304,476	426,597
—	—	—	—	—	—	304,476	426,597	304,476	426,597
$ 103,497	$ 78,855	$ 206,636	$ 217,475	$ 2,310,726	$ 2,326,637	$ 8,214,968	$ 8,316,659	$10,525,694	$10,643,296
$ —	$ —	$ 28,438	$ 23,286	$ 120,420	$ 97,399	$ —	$ —	$ 120,420	$ 97,399
28,057	19,976	—	—	28,057	19,976	78,224	112,006	106,281	131,982
—	—	589	531	589	531	(589)	(531)	—	—
—	—	—	—	—	—	14,410	14,888	14,410	14,888
—	—	—	—	21,546	23,379	—	—	21,546	23,379
—	—	—	—	—	—	171,690	168,854	171,690	168,854
—	—	—	—	—	—	4,078,964	4,244,817	4,078,964	4,244,817
28,057	19,976	29,027	23,817	170,612	141,285	4,342,699	4,540,034	4,513,311	4,681,319
75,440	58,879	70,301	52,218	725,278	558,099	(725,278)	(558,099)	—	—
—	—	—	—	359,601	346,695	—	—	359,601	346,695
—	—	7,816	—	8,769	953	(8,769)	(953)	—	—
—	—	—	—	—	—	6,036	7,523	6,036	7,523
—	—	—	—	—	—	53,655	60,025	53,655	60,025
75,440	58,879	78,117	52,218	1,093,648	905,747	(674,356)	(491,504)	419,292	414,243
—	—	—	10	47,940	47,081	(47,940)	(47,081)		
—	—	109,515	141,430	852,184	984,074	(852,184)	(984,074)		
—	—	—	—	187,371	179,494	(187,371)	(179,494)		
—	—	(10,023)	—	(41,029)	68,956	41,029	(68,956)		
—	—	99,492	141,440	1,046,466	1,279,605	(1,046,466)	(1,279,605)		
$ 103,497	$ 78,855	$ 206,636	$ 217,475	$ 2,310,726	$ 2,326,637				
		Net position:							
		Net investment in capital assets				5,282,321	5,257,048	5,282,321	5,257,048
		Restricted				931,626	904,903	931,626	904,903
		Unrestricted (Deficit)				(620,856)	(614,217)	(620,856)	(614,217)
		Total net position				$ 5,593,091	$ 5,547,734	$ 5,593,091	$ 5,547,734

Notes reference the 2025 Annual Comprehensive Financial Report of the District - Available on the internet at mwrd.org/what-we-do/financial-reports.

APPROPRIATION FOR LIABILITIES - BY FUND
JANUARY 1, 2027 AND 2026

CORPORATE FUND	2027	2026
Unpaid Bills:		
Accrued Salaries & Wages	$ 7,500,000	$ 10,408,000
Security & Bid Deposits	4,500,000	4,500,000
Payroll Withholding & Miscellaneous	830,000	700,000
Contractual Services	21,000,000	32,795,000
Due to Corporate Working Cash Fund	305,600,000	293,504,700
Total Liabilities of Corporate Fund	$ 339,430,000	$ 341,907,700
CONSTRUCTION FUND		
Unpaid Bills:		
Contracts Payable	$ 587,100	$ 1,100,000
Contractual Services	1,600,000	1,599,969
Due to Construction Working Cash Fund	6,650,000	6,650,000
Total Liabilities of Construction Fund	$ 8,837,100	$ 9,349,969
CAPITAL IMPROVEMENTS BOND FUND		
Unpaid Bills:		
Contractual Services	$ 15,000,000	$ 13,000,000
Contracts Payable	195,000,000	225,000,000
Total Liabilities of Capital Improvements Bond Fund	$ 210,000,000	$ 238,000,000
RESERVE CLAIM FUND		
Accounts Payable & Other Liabilities	$ 2,000,000	$ 1,450,000
BOND REDEMPTION & INTEREST FUND		
Future Payment of Principal & Interest	$ 88,001,941	$ 160,499,911
STORMWATER MANAGEMENT FUND		
Accrued Salaries & Wages	$ —	$ —
Vouchers Payable	11,419,800	15,612,686
Contracts Payable	3,500,000	3,500,000
Due to Stormwater Working Cash Fund	64,125,000	59,375,000
Total Liabilities of Stormwater Management Fund	$ 79,044,800	$ 78,487,686
TOTAL LIABILITIES JANUARY 1, 2027 AND 2026	$ 727,313,841	$ 829,695,266

STATEMENT OF TAXES RECEIVABLE FOR 2026 AND PRIOR YEARS AT JANUARY 1, 2027 INCLUDING THE ESTIMATED COLLECTIONS FOR THE YEAR 2027

YEAR	FUND	TAX EXTENSION	COLLECTED THRU 12/31/26	%	UNCOLLECTED AT 12/31/26	RESERVE $	%	ESTIMATED NET TAXES RECEIVABLE	CASH ESTIMATED IN 2027
2026	Corporate	$ 321,709,200	$ —	— %	$ 321,709,200	$ 11,259,822	3.5 %	$ 310,449,378	$ 310,449,378
	Bond Redemption & Interest	277,310,590	—	— %	277,310,590	9,705,871	3.5 %	267,604,719	267,604,719
	Retirement	77,214,000	—	— %	77,214,000	2,702,490	3.5 %	74,511,500	74,511,500
	Construction	7,000,000	—	— %	7,000,000	245,000	3.5 %	6,755,000	6,755,000
	Stormwater Management	67,500,000	—	— %	67,500,000	2,362,500	3.5 %	65,137,500	65,137,500
	Reserve Claim	6,000,000	—	— %	6,000,000	210,000	3.5 %	5,790,000	5,790,000
	Total	$ 756,733,790	$ —	— %	$ 756,733,790	$ 26,485,683	3.5 %	$ 730,248,097	$ 730,248,097
2025	Corporate	$ 310,547,658	$ 291,914,799	94.0 %	$ 18,632,859	$ 10,869,168	3.5 %	$ 7,763,691	$ 7,686,055
	Bond Redemption & Interest	251,438,456	236,352,149	94.0 %	15,086,307	8,800,346	3.5 %	6,285,961	6,223,102
	Retirement	74,398,700	69,934,778	94.0 %	4,463,922	2,603,955	3.5 %	—	—
	Construction	7,000,000	6,580,000	94.0 %	420,000	245,000	3.5 %	175,000	173,250
	Stormwater Management	62,500,000	58,750,000	94.0 %	3,750,000	2,187,500	3.5 %	1,562,500	1,546,875
	Reserve Claim	7,500,000	7,050,000	94.0 %	450,000	262,500	3.5 %	187,500	185,625
	Levy Adjust. PA 102-0519	14,117,627	13,270,569	94.0 %	847,058	—	— %	847,058	838,587
	Total	$ 727,502,441	$ 683,852,295	94.0 %	$ 43,650,146	$ 24,968,468	3.4 %	$ 16,821,710	$ 16,653,493
2024	Corporate	$ 299,539,093	$ 290,694,595	97.0 %	$ 8,844,498	$ 10,483,868	3.5 %	$ —	$ (2,096,774)
	Bond Redemption & Interest	245,112,564	237,875,120	97.0 %	7,237,444	8,578,940	3.5 %	—	(1,715,788)
	Retirement	72,726,700	70,579,297	97.0 %	2,147,403	2,545,435	3.5 %	—	—
	Construction	7,000,000	6,793,311	97.0 %	206,689	245,000	3.5 %	—	(49,000)
	Stormwater Management	57,500,000	55,802,196	97.0 %	1,697,804	2,012,500	3.5 %	—	(402,500)
	Reserve Claim	7,500,000	7,278,547	97.0 %	221,453	262,500	3.5 %	—	(52,500)
	Levy Adjust. PA 102-0519	10,072,253	9,774,849	97.0 %	297,404	—	— %	—	(70,506)
	Total	$ 699,450,610	$ 678,797,916	97.0 %	$ 20,652,694	$ 24,128,242	3.4 %	$ —	$ (4,387,067)
2023	Corporate	$ 292,761,841	$ 284,478,636	97.2 %	$ 8,283,205	$ 10,246,664	3.5 %	$ —	$ (2,049,333)
	Bond Redemption & Interest	236,178,027	229,495,766	97.2 %	6,682,261	8,266,231	3.5 %	—	(1,653,246)
	Retirement	70,845,000	68,840,560	97.2 %	2,004,440	2,479,575	3.5 %	—	—
	Construction	7,000,000	6,801,947	97.2 %	198,053	245,000	3.5 %	—	(49,000)
	Stormwater Management	52,500,000	51,014,601	97.2 %	1,485,399	1,837,500	3.5 %	—	(367,500)
	Reserve Claim	7,500,000	7,287,800	97.2 %	212,200	262,500	3.5 %	—	(52,500)
	Levy Adjust. PA 102-0519	8,356,975	8,120,528	97.2 %	236,447	—	— %	—	(58,499)
	Total	$ 675,141,843	$ 656,039,839	97.2 %	$ 19,102,004	$ 23,337,470	3.5 %	$ —	$ (4,230,078)
2022	Corporate	$ 284,556,152	$ 281,009,970	98.8 %	$ 3,546,182	$ 9,959,465	3.5 %	$ —	$ (853,668)
	Bond Redemption & Interest	239,055,810	236,076,660	98.8 %	2,979,150	8,366,953	3.5 %	—	(717,167)
	Retirement	72,053,900	71,155,953	98.8 %	897,947	2,521,887	3.5 %	—	—
	Construction	7,000,000	6,912,765	98.8 %	87,235	245,000	3.5 %	—	(21,000)
	Stormwater Management	57,926,000	57,204,117	98.8 %	721,883	2,027,410	3.5 %	—	(173,778)
	Reserve Claim	7,500,000	7,406,534	98.8 %	93,466	262,500	3.5 %	—	(22,500)
	Levy Adjust. PA 102-0519	11,267,295	11,126,880	98.8 %	140,415	—	— %	—	(78,871)
	Total	$ 679,359,157	$ 670,892,880	98.8 %	$ 8,466,277	$ 23,383,215	3.4 %	$ —	$ (1,866,985)
Prior Years' Levies	Corporate								$ (284,556)
	Bond Redemption & Interest								(239,056)
	Retirement								—
	Construction								(7,000)
	Stormwater Management								(57,926)
	Reserve Claim								(7,500)
	Levy Adjust. PA 102-0519								—
	Total								$ (596,038)
RECAPITULATION BY FUND									
	Corporate	$ 1,509,113,944	$ 1,148,098,000		$ 361,015,944	$ 52,818,988		$ 318,213,069	$ 312,851,101
	Bond Redemption & Interest	1,249,095,447	939,799,695		309,295,752	43,718,341		273,890,681	269,502,564
	Retirement	367,238,300	280,510,588		86,727,712	12,853,341		74,511,500	74,511,500
	Construction	35,000,000	27,088,023		7,911,977	1,225,000		6,930,000	6,802,250
	Stormwater Management	297,926,000	222,770,914		75,155,086	10,427,410		66,700,000	65,682,671
	Reserve Claim	36,000,000	29,022,881		6,977,119	1,260,000		5,977,500	5,840,625
	Levy Adjust. PA 102-0519	43,814,150	42,292,827		1,521,323	—		847,058	630,711
	Total	$ 3,538,187,841	$ 2,689,582,929		$ 848,604,912	$ 122,303,079		$ 747,069,808	$ 735,821,423

STATEMENT OF PERSONAL PROPERTY REPLACEMENT TAXES FOR 2027 AND PRIOR YEARS AT JANUARY 1, 2027*

YEAR	FUND	BUDGETED RECEIVABLE	ACTUAL/ESTIMATED COLLECTED THROUGH 2026
2027	Corporate	$ 30,000,000	$ —
	Retirement	19,699,500	—
	Construction	10,000,000	—
	Total	$ 59,699,500	$ —
2026	Corporate	$ 28,518,700	$ 37,132,154
	Retirement	18,981,300	18,981,300
	Construction	9,700,000	9,700,000
	Total	$ 57,200,000	$ 65,813,454
2025	Corporate	$ 30,995,300	$ 21,762,587
	Retirement	18,554,700	18,554,700
	Construction	16,600,000	16,600,000
	Total	$ 66,150,000	$ 56,917,287
2024	Corporate	$ 47,445,300	$ 27,662,119
	Retirement	18,074,600	18,074,600
	Construction	25,000,000	25,000,000
	Total	$ 90,519,900	$ 70,736,719
2023	Corporate	$ 56,925,400	$ 77,136,312
	Retirement	18,383,000	18,383,000
	Construction	25,000,000	25,000,000
	Total	$ 100,308,400	$ 120,519,312

*NOTE: Beginning in 2026, Personal Property Replacement Tax will be allocated in the budget year, with the priority being first to the Retirement Fund, followed by the Construction Fund, and then the Corporate Fund. In 2025 and prior years, the revenue was recorded as collected against the prior year's tax estimate or budgeted receivable. Actual receipts for years 2023-2025 are shown here in the year collected.

CORPORATE FUND FINANCIAL NARRATIVE

The Corporate Fund is the general fund of the District and used to account for the general operations and expenditures. The 2027 Budget is $538.8 million, an increase of $6.0 million, or 1.1 percent, from the 2026 Adjusted Budget. Property taxes are the major source of revenue for the Corporate Fund. In 2027, the net property tax levy will provide 60.2 percent of the fund's projected revenue. The property tax levy for 2027 is $336.0 million, an increase of $14.3 million, or 4.5 percent, from the 2026 Adjusted Levy.

The Corporate Fund allocation of Personal Property Replacement Tax (PPRT) revenue is budgeted at $30.0 million for 2027, an increase of $1.5 million compared to the 2026 Original Budget of $28.5 million. From 2021 to 2023, the District's positive Corporate Fund results were driven by PPRT over-performance. As anticipated in the 2026 Budget, PPRT disbursements have slowed and are projected to normalize in the second half of 2026. The District projected PPRT revenue received in 2026 to be $37.1 million, a $8.6 million positive variance to the budgeted receivable. Actual performance of PPRT will be monitored closely and adjusted in the future to be reflective of economic and policy direction. PPRT receipts have been highly variable over the last several years due to changes in the State of Illinois allocations to local governments and changes in tax laws. PPRT is allocated first to the Retirement Fund to pay 20.9 percent of the Retirement Fund total levy. In 2025 and 2026, the District allocated $16.6 million and $9.7 million, respectively, and plans to allocate $10.0 million in 2027 to the Construction Fund to fund small capital projects.

Non-Tax Revenue

Corporate Fund non-tax revenue is projected to be $126.0 million for 2027, an increase of $4.5 million, or 3.7 percent, from the 2026 Budget which can be primarily attributed to an increase of $11.2 million in user charge revenue; offset by a decrease of $4.5 million in TIF surplus and a decrease of $2.8 million in investment income. Overall, 2026 non-tax revenue is projected to end the year at $161.1 million, exceeding the 2026 Budget by $39.6 million, or 32.6 percent.

The Corporate Fund receives significant funding from user charge revenue, estimated at $51.2 million in 2027, an increase of $11.2 million from the 2026 Budget. The state economy significantly impacts the food processing and metal finishing industries, two major categories of user charge payers. Another major segment of user charge payers is government-operated airports and water filtration facilities. The revenues from these sources are affected by weather conditions rather than the general economy. The 2026 year-end estimated revenue is $48.0 million. User charge rates and revenues parallel changes in the District's operations, maintenance, and replacement costs. User charge rates are based on the United States Environmental Protection Agency’s approved program that ensures each user pays its proportionate share of costs for the treatment of its wastewater. Large commercial, industrial, and tax-exempt users are charged fees based on the volume and strength of biochemical oxygen demand and suspended solids in their effluents, with credit given for the operations, maintenance, and replacement portion of any property taxes paid. Residential and small commercial/industrial classes pay only through their property taxes. This rate method ensures that the costs of providing service to these users are fully recovered. The user charge rate history appears in the Appendix.

In 2027, land rental is estimated at $35.0 million, an increase of $2.1 million from the 2026 Budget. Real estate income for the District has trended upwards in recent years. Expiring leases are reviewed and necessary environmental or other types of property remediation are performed, when possible, well ahead of lease expiration to expedite re-leasing at current market rates. Investment income is budgeted for 2027 at $7.6 million, a decrease of $2.8 million from the 2026 Budget, reflecting current market conditions.

2025 and 2026 Projected Year-End Results

The Corporate Fund ended 2025 with a planned spend down of budgetary reserves. Expenditures increased by $22.9 million from 2024 to 2025, attributed primarily to increases in personnel and health care costs. The 2025 expenditures totaled $478.7 million compared to $455.8 million in 2024. The 2025 revenue collections ended the year below the 2025 budget due to delayed property tax disbursements, with receipts of $370.2 million, creating a negative cash flow of $108.6 million. Projected 2026 year-end expenditures are $490.5 million, while projected 2026 year-end revenues are $587.3 million, creating a positive variance of $96.8 million due to prior year property tax collections. As anticipated, the District will utilize budgetary reserves.

For 2027, a portion amounting to $78.9 million of the projected net assets will remain unappropriated to provide for a fiscally responsible budgetary reserve. Of the projected $162.8 million net assets appropriable, $14.0 million will be transferred to the Retirement Fund and $63.6 million of the projected net assets will be appropriated.

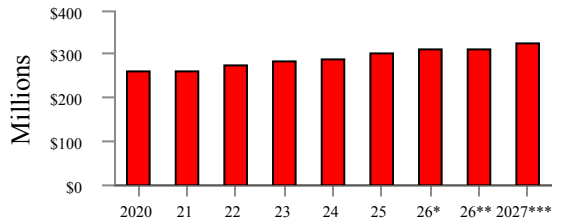
The 2027 Budget prepares the District for increases in labor and health care costs, demand for construction materials, and increased operating costs primarily related to permit compliance. The 2027 Budget includes $8.1 million in computer software licenses and maintenance, projected to grow over the next five years, and $6.0 million for the on-going sediment removal at TARP reservoirs project.

Corporate Working Cash Fund

The Corporate Working Cash Fund is used to provide short-term financing to the Corporate Fund. As the property tax levy for one year is not collected until the next year, short-term financing of the current year tax levy is necessary. The District is authorized to sell Working Cash Bonds and is authorized to extend a property tax levy to meet these needs, but neither a tax levy nor bond sale is planned for 2027. The District will allocate 95.0 percent of the maximum as available for loan in 2027, or a total of $319.2 million.

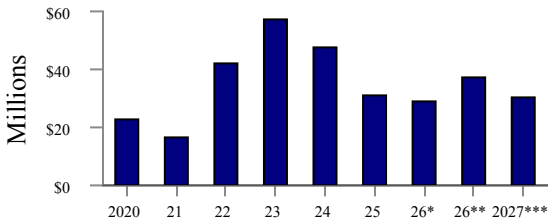
REVENUE - CORPORATE FUND (BUDGETARY BASIS)

Net Property Tax Levy



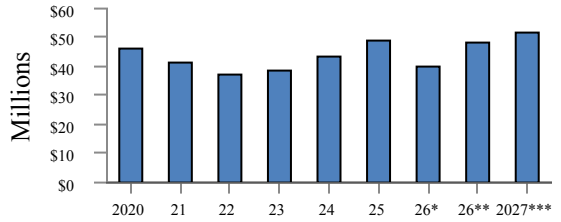
The property tax levy is the primary source of revenue for the Corporate Fund. In 2027, the levy will increase by 4.45 percent.

Personal Property Replacement Tax



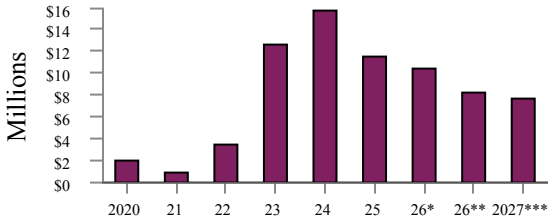
Budgeted PPRT allocations, received from the State, are economically sensitive. PPRT disbursements declined in 2024 and 2025 as planned, but are expected to stabilize in 2027.

User Charge



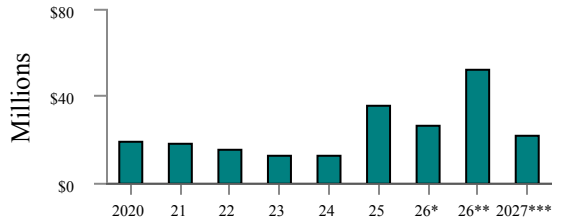
The growth in the food processing and chemical industries has been offset by improvements in processing and reduced discharges.

Investment Income



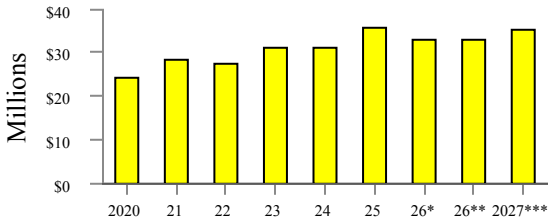
Investment income fluctuates based on the economy. In 2021, low rates and smaller investment balances resulted in lower returns. Rate increases since 2023 resulted in higher returns. However, delayed property tax disbursements and planned spend down of fund balance resulted in lower returns from 2025 to 2027.

TIF Surplus Distributions



When Tax Increment Financing (TIF) Districts accumulate more funds than necessary to support the TIF District, surplus funds are declared and disbursed back to the taxing agencies. The District receives these funds passively and they are viewed as one-time revenue sources.

Land Leases



Land leases are adjusted based on the Consumer Price Index and are expected to increase slowly over time.

2020-2025 actual
* 2026 as budgeted
** 2026 adjusted estimated
*** 2027 estimate

CORPORATE FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 189,365,610	$ 189,365,610	$ 172,926,984	$ 172,926,984
Taxes Receivable	310,449,378	310,449,378	299,674,960	299,674,960
Prior Years Taxes Receivable	2,401,723	2,401,723	13,937,300	13,937,300
Total Current Assets	$ 502,216,711	$ 502,216,711	$ 486,539,244	$ 486,539,244

	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	$ 7,500,000	$ 7,500,000	$ 10,408,000	$ 10,408,000
Security & Bid Deposits	4,500,000	4,500,000	4,500,000	4,500,000
Payroll Withholding & Miscellaneous	830,000	830,000	700,000	700,000
Contractual Services	21,000,000	21,000,000	32,795,000	32,795,000
Due to Corporate Working Cash Fund	305,600,000	305,600,000	293,504,700	293,504,700
Total Current Liabilities	$ 339,430,000	$ 339,430,000	$ 341,907,700	$ 341,907,700
Total Liabilities		$ 339,430,000		$ 341,907,700
ASSETS APPROPRIABLE FOR 2027 & 2026				
Net Assets Appropriable		$ 162,786,711		$ 144,631,544
Reserve for Transfer to Retirement Fund		(6,250,000)		—
Levy Adjustment (PA 102-0519) to Retirement Fund		(14,000,000)		(10,000,000)
Budget Reserve		(78,917,911)		(62,443,044)
Net Assets Appropriated		$ 63,618,800		$ 72,188,500
Estimated Revenue		475,181,200		460,631,700
Total Assets Appropriable		$ 538,800,000		$ 532,820,200
FUND EQUITY				
Undesignated	$ 162,786,711		$ 144,631,544	
Total Fund Equity	$ 162,786,711		$ 144,631,544	
Total Liabilities & Fund Equity	$ 502,216,711		$ 486,539,244	

CORPORATE FUND
APPROPRIABLE REVENUE
2027 - 2024

REVENUE DESCRIPTION	ESTIMATED 2027 BUDGET	ESTIMATED 2026 ADJUSTED	ESTIMATED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
Revenue from Property Taxes					
Gross Tax Levy	$ 336,035,400	$ 321,709,200	$ 321,709,200	$ 310,544,000	$ 299,537,000
Less Allowance for Uncollectible Taxes	(11,761,239)	(11,259,822)	(11,259,822)	(10,869,040)	(10,483,795)
Net Property Taxes	$ 324,274,161	$ 310,449,378	$ 310,449,378	$ 299,674,960	$ 289,053,205
Personal Property Replacement Tax *	$ —	$ —	$ —	$ 30,995,300	$ 47,445,300
Net Tax Sources	$ 324,274,161	$ 310,449,378	$ 310,449,378	$ 330,670,260	$ 336,498,505
Adjustment to match working cash borrowings	(5,074,161)	(4,849,378)	(4,849,378)	(6,170,260)	(6,898,505)
Working Cash Financing at 95% of Gross Tax Sources	$ 319,200,000	$ 305,600,000	$ 305,600,000	$ 324,500,000	$ 329,600,000
Personal Property Replacement Tax *	$ 30,000,000	$ 37,132,154	$ 28,518,700	$ —	$ —
Investment Income	$ 7,638,000	$ 8,129,000	$ 10,447,000	$ 11,562,505	$ 15,653,526
Land Rentals	35,000,000	32,884,000	32,884,000	35,757,090	30,964,396
Federal & State Grants	2,692,600	2,700,000	2,700,000	217,030	285,985
Sewer Service Agreement Revenue	2,500,000	2,245,000	2,245,000	1,398,265	2,411,657
User Charge	51,200,000	48,000,000	40,000,000	48,296,864	43,207,712
TIF Surplus Distribution	21,500,000	52,043,400	26,000,000	35,790,411	12,086,273
Lockport Electrical Energy Generation	1,100,000	1,884,700	1,511,000	556,389	159,258
Miscellaneous (details below)	4,350,600	13,251,000	5,726,000	3,520,558	4,445,759
Subtotal	$ 125,981,200	$ 161,137,100	$ 121,513,000	$ 137,099,112	$ 109,214,566
Adjustment to Net Assets Available for Projected Receipts	—	83,439,000	—	(91,404,493)	(9,206,065)
Reimbursement for Labor Costs incurred on Capital Projects	—	—	5,000,000	—	—
GRAND TOTAL	$ 475,181,200	$ 587,308,254	$ 460,631,700	$ 370,194,619	$ 429,608,501

Resource Recovery	$ 300,000	$ 300,000	$ 300,000	$ 390,378	$ 524,620
Land Sales	—	9,951,000	3,606,000	2,440	1,475,000
Claims & Damage Settlements	100,000	—	100,000	16,124	86,958
Scrap Sales	100,000	—	100,000	187,716	112,567
Sales of Automobiles	200,000	—	270,000	264,272	71,551
Interest on Taxes - Cook County Treasurer	20,000	—	20,000	16,149	529,183
Other	3,630,600	3,000,000	1,330,000	2,643,479	1,645,881
Total	$ 4,350,600	$ 13,251,000	$ 5,726,000	$ 3,520,558	$ 4,445,760

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

CORPORATE FUND FINANCING
2027 - 2022

	ESTIMATED			ACTUAL			
	2027 (1)	2026 REVISED	2026 ORIGINAL	2025	2024	2023	2022
BORROWINGS							
Working Cash Loans Current Year	$ 319,200,000	$ 208,000,000	$ 305,600,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000
Working Cash Loans Prior Year	—	—	—	—	—	—	—
Total Borrowings	$ 319,200,000	$ 208,000,000	$ 305,600,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000
REPAYMENTS							
Working Cash Loans Repaid Current	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 191,300,000
Working Cash Loans Repaid Prior	—	—	—	—	—	—	—
Total Repayments	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 208,000,000	$ 191,300,000

(1) FINANCING LIMITATION

	2027 (In Millions)
Property Tax Levy	$ 336.0
Total	$ 336.0
* Borrowing Limitation	95.0 %
Total Available for Financing	$ 319.2

* Statutory limitation is 100%

CORPORATE WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026
AND ESTIMATED AMOUNTS AVAILABLE FOR 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 79,497,400	$ 79,497,400	$ 76,474,500	$ 76,474,500
Due from Corporate Fund	208,000,000	208,000,000	208,000,000	208,000,000
Total Current Assets	$ 287,497,400	$ 287,497,400	$ 284,474,500	$ 284,474,500

	FUND EQUITY			
Estimated Revenue & Other Financing Sources		$ 4,225,000		$ 2,729,000
ASSETS AVAILABLE FOR 2027 AND 2026		$ 291,722,400		$ 287,203,500

FUND EQUITY		
	$ 287,497,400	$ 284,474,500

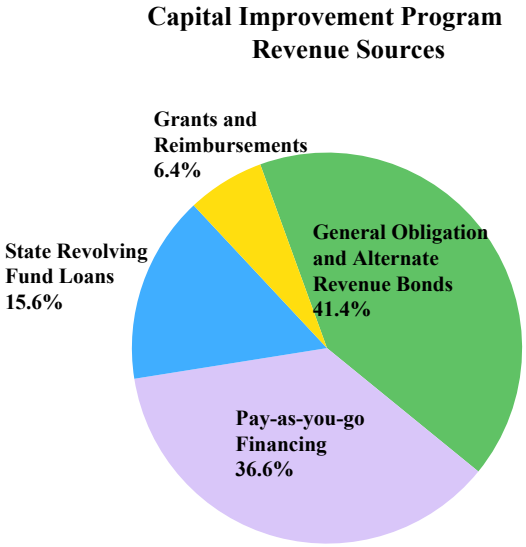
CORPORATE WORKING CASH FUND
REVENUES
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Money & Property					
Investment Income	$ 4,225,000	$ 2,204,000	$ 2,729,000	$ 2,275,298	$ 1,640,866
Revenue from Miscellaneous Sources	—	—	—	—	—
TOTAL	$ 4,225,000	$ 2,204,000	$ 2,729,000	$ 2,275,298	$ 1,640,866

CAPITAL FUNDS FINANCIAL NARRATIVE

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

The District utilizes a combination of funding methods to finance the Capital Improvement Program. The 2027 revenue sources include 41.4 percent from General Obligation and Alternative Revenue Bonds, 36.6 percent from pay-as-you-go financing from property taxes, investment income, and other miscellaneous revenues. Low-interest Wastewater/ Stormwater State Revolving Fund (SRF) loans account for 15.6 percent of 2027 revenues, and 6.4 percent is received from grants and reimbursements. Stormwater Alternate Revenue bonds and Stormwater SRF loans finance large stormwater projects that address overland flooding throughout Cook County, backed by the Stormwater Management Fund Property Tax Levy to pay the principal and interest on the loans.



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

Capital Improvements Bond Fund

The CIBF is used to provide resources from Wastewater/Stormwater SRF loans, grants, bonds, and other sources to design and construct major capital facilities that are structures of permanent duration. The 2027 appropriation is $404.9 million, a decrease of $295.1 million, or 42.2 percent, from the 2026 Adjusted Budget. The appropriation varies by the scheduled award of major projects.

The CIBF balance sheet on page 104 estimates the net assets appropriable for 2027 at $191.8 million and $36.2 million for 2026. An obligation basis of budgetary accounting is used for this fund. Liabilities are recognized as the total value of all project awards at the time of award, even though cash disbursements are made over several future years. On a cash flow basis, the District has a goal to keep expenditures at a maximum of $100.0 million for limited bonds and $50.0 million for unlimited bonds per year. However, the District has an aggressive Capital Improvement Program over the next five years that will address aging infrastructure, including sewer rehabilitation projects and the modernization of our water reclamation plants in anticipation of changing discharge permit limits which will require additional spending over the 2027 - 2031 period.

Illinois property tax limitation laws limit the District's authority to issue bonds without a referendum. Projects initiated prior to October 1, 1991, which generally cover only Tunnel and Reservoir Plan projects, are excluded from the limitation. The District is authorized to issue "limited tax bonds" without a voter referendum. "Limited bonds" can be issued to the extent that any new debt when combined with existing debt service does not exceed the debt service extension base. The extension base limitation for the 2026 levy year is $211.5 million and $218.9 million for the 2027 levy year.

The Wastewater/Stormwater SRF program provides low-interest loans to finance qualifying projects. The current interest rate for new loans to the District is 2.44 percent. The District expects to receive approximately $50.0 million in 2027 and $50.0 million annually for the following four years. The District continues to plan for the use of SRF loans and other low cost financing options, including Water Infrastructure Finance and Innovation Act loans. For 2027, a Build America Bonds (BABs) subsidy of $11.3 million and $2.0 million in miscellaneous revenue is available for capital projects in the Capital Improvements Bond Fund.

Construction Fund

The 2027 property tax levy for the Construction Fund remains flat to the 2026 levy at $7.0 million. The fund will also be supported by a $10.0 million allocation of Personal Property Replacement Tax (PPRT) and existing assets appropriable to fund capital projects on a pay-as-you-go basis. The 2027 appropriation is $52.0 million, a decrease of $22.8 million, or 30.5 percent, from the 2026 Adjusted Budget.

The Construction Fund is a property tax supported fund designed to provide resources for capital projects for which long-term bond funding is not desirable or is not available. The use of PPRT to fund capital projects will allow additional relief to the aggressive capital program that is subject to the debt service extension base and provide taxpayer value by investing in infrastructure projects. This fund is intended for pay-as-you-go capital projects to perform major rehabilitation of facilities, extending their useful life, and to acquire other capital assets. The funding mechanism is a working cash fund that provides loans in anticipation of tax collections. The Construction Working Cash Fund includes appropriable assets of $24.9 million. The liabilities for contracts not completed during a fiscal year are reappropriated in the next year. Net assets appropriable, therefore, fluctuate based on the value of contract liabilities carried forward to the following year. For 2027, there is $24.1 million budgeted for projects currently under construction and $18.2 million for projects scheduled for award in 2027.

Stormwater Management Fund

The Stormwater Management Fund was established in 2005 to fund stormwater management activities, including operational costs and pay-as-you-go capital projects. The 2027 property tax levy for the Stormwater Management Fund is $72.5 million, an increase of $5.0 million from the 2026 Adjusted Budget. An equity transfer to the Bond Redemption & Interest Fund is required in 2027 in the amount of $9.5 million to pay the principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements.

Beginning in 2022, the District began funding the majority of stormwater management capital projects, including both gray and green infrastructure, with pay-as-you-go financing. The District continues to aggressively seek grants to help fund stormwater projects. In 2022, the District received a $12.0 million reimbursement from the Army Corps of Engineers and a $7.2 million reimbursement was received in 2023. The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and in 2024 secured $10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and $20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. In 2025, the District secured $1.0 million through the Illinois Environmental Protection Agency Section 319(h) grant program for the Flood Control Project on Midlothian Creek in Robbins and $0.5 million as reimbursement from the Army Corps of Engineers for the District's work on the design and construction of the Lyons and McCook Levees. 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. Additionally, in 2026, the District anticipates receiving $2.4 million from the Illinois Department of Transportation for the Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road, $0.3 million through the Federal Emergency Management Agency's Building Resilient Infrastructure and Communities grant program, and $0.1 million as reimbursement for the Suburban Green Schoolyard Pilot Project 1 in Burnham. The 2027 Budget includes $8.7 million in estimated grant revenue. No tax levy is recommended for the Stormwater Working Cash Fund, which provides temporary loans to the Stormwater Management Fund in anticipation of tax collections. Details of this fund’s purpose and $98.6 million appropriation for 2027 are presented in Section VI.

CAPITAL IMPROVEMENTS BOND FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 580,573,491	$ 580,573,491	$ 445,962,300	$ 445,962,300
Grants Receivable	800,000	800,000	800,000	800,000
State Revolving Fund Loans Receivable	16,000,000	16,000,000	14,000,000	14,000,000
Total Current Assets	$ 597,373,491	$ 597,373,491	$ 460,762,300	$ 460,762,300
	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Contractual Services	$ 15,000,000	$ 15,000,000	$ 13,000,000	$ 13,000,000
Contracts Payable	195,000,000	195,000,000	225,000,000	225,000,000
Total Current Liabilities	$ 210,000,000	$ 210,000,000	$ 238,000,000	$ 238,000,000
Designated for Future Claims Liabilities	195,599,300	195,599,300	186,529,000	186,529,000
Total Liabilities & Designations	$ 405,599,300	$ 405,599,300	$ 424,529,000	$ 424,529,000
ASSETS APPROPRIABLE FOR 2027 & 2026				
Net Assets Appropriable		$ 191,774,191		$ 36,233,300
Net Assets Appropriated		$ 191,774,191		$ 36,233,300
Estimated Revenue		79,752,000		280,791,000
Bond Sales - Future		133,402,209		389,603,600
Equity Transfer to Stormwater Management Fund		—		(5,000,000)
Total Assets Appropriable		$ 404,928,400		$ 701,627,900
FUND EQUITY	$ 191,774,191		$ 36,233,300	
Total Liabilities & Fund Equity	$ 597,373,491		$ 460,762,300	

CAPITAL IMPROVEMENTS BOND FUND
APPROPRIABLE REVENUE
2027 - 2024

REVENUE DESCRIPTION	ESTIMATED 2027 BUDGET	ESTIMATED 2026 ADJUSTED	ESTIMATED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
Revenue from Money & Property					
Bond Sales (Present & Future)	$ —	$ 145,000,000	$ 200,000,000	$ —	$ 300,814,675
Investment Income	15,752,000	16,586,000	16,791,000	19,331,875	8,761,258
Subtotal	$ 15,752,000	$ 161,586,000	$ 216,791,000	$ 19,331,875	$ 309,575,933
Revenue from Miscellaneous Sources					
Federal & State Grants	$ 12,000,000	$ 12,000,000	$ 12,000,000	$ 12,727,545	$ 13,149,439
State Revolving Fund Loans	50,000,000	50,000,000	50,000,000	69,305,500	46,661,800
Miscellaneous	2,000,000	2,000,000	2,000,000	2,562,981	2,171,004
Subtotal	$ 64,000,000	$ 64,000,000	$ 64,000,000	$ 84,596,026	$ 61,982,242
Total Revenue	$ 79,752,000	$ 225,586,000	$ 280,791,000	$ 103,927,901	$ 371,558,176
Other Financing Sources (Uses)					
Bond Sales - Future	$ 133,402,209	$ —	$ 389,603,600	$ 293,518,331	$ —
Reserve for Future Projects	—	—	—	—	(38,898,944)
Equity Transfer to Stormwater Management Fund	—	(5,000,000)	(5,000,000)	—	—
GRAND TOTAL	$ 213,154,209	$ 220,586,000	$ 665,394,600	$ 397,446,232	$ 332,659,232

CONSTRUCTION FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 24,855,350	$ 24,855,350	$ 59,239,800	$ 59,239,800
Taxes Receivable	6,755,000	6,755,000	6,755,000	6,755,000
Prior Years Taxes Receivable	166,250	166,250	438,551	438,551
Total Current Assets	$ 31,776,600	$ 31,776,600	$ 66,433,351	$ 66,433,351

	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Contracts Payable	$ 587,100	$ 587,100	$ 1,100,000	$ 1,100,000
Contractual Services	1,600,000	1,600,000	1,599,969	1,599,969
Due to:				
Construction Working Cash Fund	6,650,000	6,650,000	6,650,000	6,650,000
Total Current Liabilities	$ 8,837,100	$ 8,837,100	$ 9,349,969	$ 9,349,969
Total Liabilities		$ 8,837,100		$ 9,349,969
ASSETS APPROPRIABLE FOR 2027 AND 2026				
Net Assets Appropriable		$ 22,939,500		$ 57,083,382
Net Assets Appropriated		$ 22,939,500		$ 57,083,382
Estimated Revenue		29,020,000		17,628,018
Total Assets Appropriable		$ 51,959,500		$ 74,711,400
FUND EQUITY				
Undesignated	$ 22,939,500		$ 57,083,382	
Total Fund Equity	$ 22,939,500		$ 57,083,382	
Total Liabilities & Fund Equity	$ 31,776,600		$ 66,433,351	

CONSTRUCTION FUND FINANCING
2027 - 2022

	ESTIMATED			ACTUAL			
	2027 (1)	2026 REVISED	2026 ORIGINAL	2025	2024	2023	2022
BORROWINGS							
Working Cash Loans	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,700,000	$ 6,700,000
Total Borrowings	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,700,000	$ 6,700,000
REPAYMENTS							
Working Cash Loans Repaid							
Current	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,700,000	$ 6,700,000	$ 6,700,000
Prior Year	—	—	—	—	—	—	—
Total Repayments	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,700,000	$ 6,700,000	$ 6,700,000

(1) FINANCING LIMITATION

	2027 (In Millions)
Property Tax Levy	$ 7.00
Total	$ 7.00
* Borrowing Limitation	95.0 %
Total Available for Financing	$ 6.65

* Statutory limitation is 100%

CONSTRUCTION FUND
APPROPRIABLE REVENUE
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Property Taxes					
Gross Tax Levy	$ 7,000,000	$ 7,000,000	$ 7,000,000	$ 7,000,000	$ 7,000,000
Less: Allowance for Uncollectible Taxes	(245,000)	(245,000)	(245,000)	(245,000)	(245,000)
Net Property Taxes	$ 6,755,000	$ 6,755,000	$ 6,755,000	$ 6,755,000	$ 6,755,000
Adjustment to Match Working Cash Borrowings	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
Working Cash Financing (Maximum 95% of Gross Tax Sources)	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000	$ 6,650,000
Personal Property Replacement Tax	10,000,000	9,700,000	9,700,000	16,600,000	25,000,000
Connection Impact Fees	4,900,000	—	—	—	—
Investment Income	2,460,000	2,058,000	1,266,000	3,039,691	2,582,015
Miscellaneous	10,000	12,018	12,018	5,973	12,302
TIF Surplus Distribution	5,000,000	—	—	—	12,000,000
Equity Transfer from Capital Improvements Bond Fund	—	—	—	—	—
Subtotal	$ 22,370,000	$ 11,770,018	$ 10,978,018	$ 19,645,665	$ 39,594,317
Adjustment to Net Assets Available for Projected Receipts	—	105,000	—	(1,871,800)	205,000
Total	$ 29,020,000	$ 18,525,018	$ 17,628,018	$ 24,423,865	$ 46,449,317

CONSTRUCTION WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026
AND ESTIMATED AMOUNTS AVAILABLE FOR 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 17,385,500	$ 17,385,500	$ 16,667,400	$ 16,667,400
Due from Construction Fund	6,650,000	6,650,000	6,650,000	6,650,000
Total Current Assets	$ 24,035,500	$ 24,035,500	$ 23,317,400	$ 23,317,400
	FUND EQUITY			
Estimated Revenue & Other Financing Sources		$ 822,000		$ 663,000
Equity Transfer to Retirement Fund		—		—
ASSETS APPROPRIABLE FOR 2027 & 2026		$ 24,857,500		$ 23,980,400
FUND EQUITY	$ 24,035,500		$ 23,317,400	

CONSTRUCTION WORKING CASH FUND
REVENUES
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Money & Property					
Investment Income	$ 822,000	$ 566,000	$ 663,000	$ 666,990	$ 506,171
Equity Transfer to Retirement Fund	—	—	—	—	—
TOTAL	$ 822,000	$ 566,000	$ 663,000	$ 666,990	$ 506,171

STORMWATER MANAGEMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	**AMOUNT**	**AVAILABLE FOR APPROPRIATION**	**AMOUNT**	**AVAILABLE FOR APPROPRIATION**
Cash & Investments	$ 41,577,229	$ 41,577,229	$ 37,605,500	$ 37,605,500
Taxes Receivable	65,137,500	65,137,500	60,312,500	60,312,500
Prior Years Taxes Receivable	545,171	545,171	2,675,198	2,675,198
Total Current Assets	$ 107,259,900	$ 107,259,900	$ 100,593,198	$ 100,593,198
	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	$ —	$ —	$ —	$ —
Contracts Payable	3,500,000	3,500,000	3,500,000	3,500,000
Vouchers Payable	11,419,800	11,419,800	15,612,686	15,612,686
Due to:				
Stormwater Working Cash Fund	64,125,000	64,125,000	59,375,000	59,375,000
Total Current Liabilities	$ 79,044,800	$ 79,044,800	$ 78,487,686	$ 78,487,686
Designated for Future Claims Liabilities		$ —		$ —
Total Current Liabilities and Designations		$ 79,044,800		$ 78,487,686
ASSETS APPROPRIABLE FOR 2027 & 2026				
Net Assets Appropriable		$ 28,215,100		$ 22,105,512
Net Assets Appropriated		$ 28,215,100		$ 22,105,512
Equity Transfer to Bond Redemption & Interest Fund		(9,483,100)		(9,706,800)
Equity Transfer In from Capital Improvements Bond Fund		—		5,000,000
Estimated Revenue		79,842,200		79,349,488
Total Assets Appropriable		$ 98,574,200		$ 96,748,200
FUND EQUITY	$ 28,215,100		$ 22,105,512	
Total Liabilities & Fund Equity	$ 107,259,900		$ 100,593,198	

STORMWATER MANAGEMENT FUND FINANCING
2027 - 2022

	ESTIMATED			ACTUAL			
	2027 (1)	2026 REVISED	2026 ORIGINAL	2025	2024	2023	2022
BORROWINGS							
Working Cash Loans	$ 68,875,000	$ 31,200,000	$ 64,125,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000
Total Borrowings	$ 68,875,000	$ 31,200,000	$ 64,125,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000
REPAYMENTS							
Working Cash Loans Repaid							
Current	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 26,500,000
Prior Year	—	—	—	—	—	—	—
Total Repayments	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 31,200,000	$ 26,500,000

(1) FINANCING LIMITATION

	2027 (In Millions)
Property Tax Levy	$ 72.5
Total	$ 72.5
* Borrowing Limitation	95.0 %
Total Available for Financing	$ 68.9

* Statutory limitation is 100%

STORMWATER MANAGEMENT FUND
APPROPRIABLE REVENUE
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Property Taxes					
Gross Tax Levy	$ 72,500,000	$ 67,500,000	$ 67,500,000	$ 62,500,000	$ 57,500,000
Less: Allowance for Uncollectible Taxes	(2,537,500)	(2,362,500)	(2,362,500)	(2,187,500)	(2,012,500)
Net Property Taxes	$ 69,962,500	$ 65,137,500	$ 65,137,500	$ 60,312,500	$ 55,487,500
Adjustment to Match Working Cash Borrowings	(1,087,500)	(1,012,500)	(1,012,500)	(937,500)	(862,500)
Working Cash Financing at 95% of Gross Tax Sources	$ 68,875,000	$ 64,125,000	$ 64,125,000	$ 59,375,000	$ 54,625,000
Revenue from Money & Property					
Investment Income	$ 1,279,000	$ 1,211,000	$ 1,603,888	$ 2,032,076	$ 3,934,936
Sewer Permit Fees	1,000,000	900,000	1,000,000	766,131	876,690
Miscellaneous	—	—	—	2,999	545,926
Reimbursements	—	138,029	—	544,581	20,000,000
Grants	8,688,200	12,272,571	12,620,600	5,764,656	11,768,781
Subtotal	$ 10,967,200	$ 14,521,600	$ 15,224,488	$ 9,110,443	$ 37,126,333
Adjustment to Net Assets Available for Projected Receipts	$ —	$ 12,783,900	$ —	$ (20,129,528)	$ (3,589,651)
Equity Transfer to Bond Redemption & Interest Fund	(9,483,100)	(9,706,800)	(9,706,800)	(9,233,700)	(9,530,000)
Equity Transfer In from Capital Improvements Bond Fund	—	5,000,000	5,000,000	—	—
Total	$ 70,359,100	$ 86,723,700	$ 74,642,688	$ 39,122,215	$ 78,631,682

STORMWATER WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026
AND ESTIMATED AMOUNTS AVAILABLE FOR 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 6,734,900	$ 6,734,900	$ 6,446,900	$ 6,446,900
Due from Stormwater Management Fund	31,200,000	31,200,000	31,200,000	31,200,000
Total Current Assets	$ 37,934,900	$ 37,934,900	$ 37,646,900	$ 37,646,900

	FUND EQUITY			
Investment Income		$ 293,000		$ 192,000
ASSETS APPROPRIABLE FOR 2027 AND 2026		$ 38,227,900		$ 37,838,900
FUND EQUITY	$ 37,934,900		$ 37,646,900	

STORMWATER WORKING CASH FUND
APPROPRIABLE REVENUE
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Investment Income	$ 293,000	$ 181,000	$ 192,000	$ 288,199	$ 198,259
Other Financing Sources (Uses)					
Equity Transfer to Retirement Fund	—	—	—	—	—
GRAND TOTAL	$ 293,000	$ 181,000	$ 192,000	$ 288,199	$ 198,259

OTHER FUNDS FINANCIAL NARRATIVE

The Bond Redemption & Interest (B&I) Fund is a series of subfunds that account for the property tax levies and other revenues received to pay for the principal and interest of bonds issued by the District and State Revolving Fund loans. The 2027 property tax levy for the B&I Fund is $279.7 million, an increase of $2.4 million, or 0.9 percent, from the 2026 Adjusted Budget. Appropriations and tax levies are adjusted for new bond sales or State Revolving Fund loans. The 2027 appropriation for this fund is $265.8 million, an increase of $16.2 million, or 6.5 percent from the 2026 Adjusted Budget.

Property tax levy collections are invested prior to the time when actual principal and interest payments must be made. Investment income earned on tax collections is credited to the specific sub-fund for each bond issue. The amount of estimated investment income is reflective of interest rates for 2026 with a projected year-end of $5.6 million, while the 2027 estimate is $3.4 million, an increase of $1.3 million, from the 2026 Original Budget. An equity transfer from the Stormwater Management Fund is required in 2027 in the amount of $9.5 million to pay principal and interest on various alternate revenue bonds, which will allow for corresponding tax levy abatements. A detailed presentation on the B&I Fund is found on pages 394 - 399.

The Reserve Claim Fund is the District's self-insurance fund, and is financed through an annual property tax levy of no more than one-half cent (0.5¢) per $100 of the last known equalized assessed valuation (EAV). This one-half cent tax rate is the maximum allowed by state statute. For 2027, a $7.5 million levy is budgeted. The available fund balance and amount available for appropriation for the Reserve Claim Fund are based on the net impact of current revenues and current expenditures.

The 2027 appropriation for this fund is $50.0 million, an increase of $1.8 million, or 3.6 percent, from the 2026 Adjusted Budget. The maximum fund balance that can be accumulated is 0.05 percent of the last known EAV. For the 2027 Budget, using the 2025 EAV, the maximum accumulation is estimated at $108.1 million. The allowance for accounts payable and estimated liabilities is estimated at $2.0 million. A detailed presentation of this fund begins on page 391.

The Retirement Fund receives the proceeds of the annual tax levy that the District extends on behalf of the Metropolitan Water Reclamation District Retirement Fund, a pension trust fund. The amount, as certified by the Retirement Fund Board, is levied by the District and appropriated when received. The property tax levy for 2027 is $79.7 million, an increase of $2.4 million, or 3.2 percent, from the 2026 Adjusted Levy. The levy is calculated based on a statutory multiplier of 4.19 times employee contributions made two years prior, or in 2025. Additionally, $19.7 million from Personal Property Replacement Tax is allocated to the Retirement Fund for 2027.

On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to $600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations. The District will complete a full analysis of a potential bond sale based upon varying interest rates. If market conditions are favorable, the District may issue $65.0 million in Pension Obligation Bonds for each year 2027-2031, but that is not expected in 2027.

The appropriable resources and appropriation consist of the collection of the previous year's property tax levy plus personal property replacement tax receipts. The 2026 appropriation included $10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519 to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2027 appropriation for the employers contribution is $114.5 million, an increase of $13.7 million, or 13.6 percent, from the 2026 Adjusted Budget and also includes a $14.0 million transfer from the 2025 Property Tax Levy Adjustment received under Public Act 102-0519 and a $6.3 million transfer of excess revenue from the Corporate Fund. An expanded presentation on the Retirement Fund is shown on pages 400 - 402.

BOND REDEMPTION & INTEREST FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 71,487,577	$ 71,487,577	$ 133,071,292	$ 133,071,292
Restricted Cash	—	—	—	—
Deposits with Escrow Agent	—	—	—	—
Taxes Receivable	267,604,719	267,604,719	252,331,756	252,331,756
Prior Years Taxes Receivable	1,897,844	1,897,844	11,313,363	11,313,363
Total Current Assets	$ 340,990,141	$ 340,990,141	$ 396,716,411	$ 396,716,411

	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Bonds Payable	$ 156,865,100		$ 141,390,300	
Interest Payable	108,958,200		106,630,000	
Program Expense Payable	—		—	
Equity Transfer	—		—	
Total Current Liabilities	$ 265,823,300		$ 248,020,300	
ASSETS APPROPRIABLE FOR 2027 AND 2026				
Net Assets Appropriable		$ 340,990,141		$ 396,716,411
Equity Transfer from Stormwater Management Fund		9,483,100		9,706,800
Equity Transfer from Capital Improvements Bond Fund		—		—
Estimated Revenue		3,352,000		2,097,000
Total Assets Available		$ 353,825,241		$ 408,520,211
Liabilities Payable from Restricted Assets		—		—
Less: Assets Available for Future Years (Principal & Interest Payments)		(88,001,941)		(160,499,911)
Total Assets Appropriable		$ 265,823,300		$ 248,020,300
FUND EQUITY				
Undesignated	$ 75,166,841		$ 148,696,111	
TOTAL FUND EQUITY	$ 75,166,841		$ 148,696,111	
Total Liabilities & Fund Equity	$ 340,990,141		$ 396,716,411	

BOND REDEMPTION & INTEREST FUND
APPROPRIABLE REVENUE
2027 - 2024

REVENUE DESCRIPTION	ESTIMATED 2027 BUDGET	ESTIMATED 2026 ADJUSTED	ESTIMATED 2026 BUDGET	ACTUAL 2025	ACTUAL 2024
Revenue from Taxes					
Real Estate					
Current	$ 267,604,719	$ 252,331,756	$ 252,331,756	$ 241,229,957	$ 242,708,317
Prior	1,897,844	11,313,363	11,313,363	1,869,509	1,587,379
Total	$ 269,502,564	$ 263,645,119	$ 263,645,119	$ 243,099,466	$ 244,295,695
Revenue from Money & Property					
Investment Income	$ 3,352,000	$ 5,581,000	$ 2,097,000	$ 6,237,020	$ 7,470,875
Revenue from Miscellaneous Sources					
Cash Available	71,487,577	133,071,292	133,071,292	135,146,247	115,978,166
Other	—	—	—	12,785	415,056
Other Financing Sources (Uses)					
Bond Premium	—	—	—	—	6,125,087
Sale of Capital Improvements Bonds (CIB)	—	—	—	—	—
Bond Redemption	—	—	—	—	—
Refunding Transaction Costs	—	(958,700)	(958,700)	—	—
Equity Transfer from CIBF	—	—	—	—	—
Equity Transfer from Stormwater Management Fund	9,483,100	9,706,800	9,706,800	9,233,700	9,530,000
Equity Transfer to Retirement Fund	—	—	—	—	—
Less: Amount to Be					
Expended After Budget Year	(88,001,941)	(161,412,211)	(159,541,211)	(159,108,244)	(148,059,140)
GRAND TOTAL	$ 265,823,300	$ 249,633,300	$ 248,020,300	$ 234,620,974	$ 235,755,740

RESERVE CLAIM FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Cash & Investments	$ 44,954,520	$ 44,954,520	$ 40,476,924	$ 40,476,924
Taxes Receivable	5,790,000	5,790,000	7,237,500	7,237,500
Prior Years Taxes Receivable	50,625	50,625	342,376	342,376
Total Current Assets	$ 50,795,145	$ 50,795,145	$ 48,056,800	$ 48,056,800

	LIABILITIES & FUND EQUITY			
ACCOUNTS PAYABLE & OTHER LIABILITIES	$ 2,000,000	$ 2,000,000	$ 1,450,000	$ 1,450,000
ASSETS APPROPRIABLE FOR 2027 AND 2026				
Net Assets Appropriable		$ 48,795,145		$ 46,606,800
Equity Transfer to Bond Redemption & Interest Fund		—		—
Estimated Revenue		1,239,955		1,667,000
Total Assets Appropriable		$ 50,035,100		$ 48,273,800
FUND EQUITY	$ 48,795,145		$ 46,606,800	
Total Liabilities & Fund Equity	$ 50,795,145		$ 46,606,800	

RESERVE CLAIM FUND
APPROPRIABLE REVENUE
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Taxes					
Real Estate - Current	$ 5,790,000	$ 7,050,000	$ 7,237,500	$ 5,113,794	$ 7,293,866
Real Estate - Prior	50,625	342,376	342,376	5,674	(2,811)
Replacement Tax	—	—	—	—	—
SUBTOTAL	$ 5,840,625	$ 7,392,376	$ 7,579,876	$ 5,119,468	$ 7,291,055
Investment Income	1,239,955	2,216,000	1,667,000	2,341,632	2,154,556
Miscellaneous	—	—	—	391	13,180
GRAND TOTAL	$ 7,080,580	$ 9,608,376	$ 9,246,876	$ 7,461,492	$ 9,458,791

RETIREMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2027 AND 2026

	ASSETS			
	2027		2026	
CURRENT ASSETS	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Taxes Receivable	$ 74,511,500	$ 74,511,500	$ 71,794,700	$ 71,794,700
Total Current Assets	$ 74,511,500	$ 74,511,500	$ 71,794,700	$ 71,794,700

	LIABILITIES & FUND EQUITY			
ASSETS APPROPRIABLE FOR 2027 AND 2026				
Net Assets Appropriable		$ 74,511,500		$ 71,794,700
Personal Property Replacement Tax		19,699,500		18,981,300
Transfer of Budget Reserve from Corporate Fund		6,250,000		—
Property Tax Levy Adjustment Public Act 102-0519		14,000,000		10,000,000
Total Assets Appropriable Due to Retirement Fund (Employers Contribution)		$ 114,461,000		$ 100,776,000
Other Financing Sources (Uses)				
Pension Obligation Bond Proceeds		$ —		$ —
Total Assets Appropriable		$ 114,461,000		$ 100,776,000
FUND EQUITY				
Total Fund Equity	$ 74,511,500		$ 71,794,700	

RETIREMENT FUND
APPROPRIABLE REVENUE
2027 - 2024

	ESTIMATED			ACTUAL	
REVENUE DESCRIPTION	2027 BUDGET	2026 ADJUSTED	2026 BUDGET	2025	2024
Revenue from Taxes					
Real Estate - Current	$ 74,511,500	$ 71,794,700	$ 71,794,700	$ 70,181,266	$ 68,365,425
Replacement Tax	19,699,500	18,981,300	18,981,300	18,554,700	18,074,600
TOTAL TAX REVENUE	$ 94,211,000	$ 90,776,000	$ 90,776,000	$ 88,735,966	$ 86,440,025
Other Financing Sources (Uses)					
Transfer of Budget Reserve from Corporate Fund	$ 6,250,000	$ —	$ —	$ 21,643,025	$ 31,500,000
Property Tax Levy Adjustment Public Act 102-0519	14,000,000	10,000,000	10,000,000	8,356,975	11,267,295
Pension Obligation Bond Proceeds	—	—	—	—	—
Total Other Financing Sources	$ 20,250,000	$ 10,000,000	$ 10,000,000	$ 30,000,000	$ 42,767,295
GRAND TOTAL	$ 114,461,000	$ 100,776,000	$ 100,776,000	$ 118,735,966	$ 129,207,320

SECTION IV
CORPORATE FUND

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

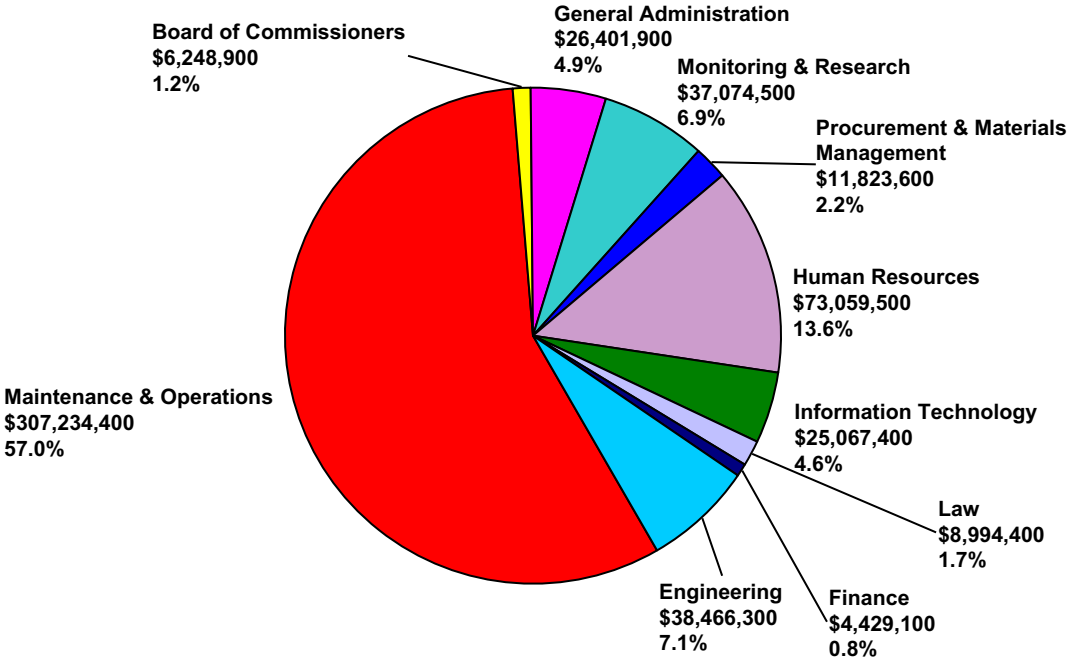
Graphs indicate staffing, appropriations, and expenditures budgeted from 2018 through 2027. The structure of sub-units and sections, the number of actual 2025 full-time equivalent (FTE) positions, as well as FTE positions budgeted for 2026 and 2027 are shown in the organization chart. In this section, and throughout the Budget, actual expenditures are used for 2025 with estimated costs for 2026 and budgeted costs for 2027. Additional information for each department includes:

- A Department Head Transmittal Letter provides an outline of department plans for the 2027 budget year.
- A *Narrative* explanation of the responsibilities of the department, changes in appropriation from the 2026 Budget, accomplishments during 2026, and significant features for the 2027 Budget. The mission statement, major goals, and initiatives are also provided.
- A list of *Objectives by Priority* describes each objective, assigns the costs associated with it, and indicates its percentage of the total department budget.
- *Programs by Priority* includes major department functions, projected costs, and staffing levels with comparison to budgeted 2026. Actual costs are shown for 2025.
- *Performance Data* measures specific department activities by cost and, where possible, measurable units, and compares budgeted costs for 2027 and 2026 with actual costs for 2025.
- The *Line Item Analysis* provides detailed line item appropriations over a three-year period. Appropriations for 2027 are shown as proposed by the Executive Director, subsequently recommended by the Committee on Budget and Employment, and ultimately adopted and amended by the Board of Commissioners. Original and adjusted appropriations and estimated expenditures are shown for 2026. Actual 2025 expenditures are provided.
- The *Position Analysis* provides comparative departmental personnel position information for the previous, current, and budget years. Position counts and appropriations for the current and budget years are provided as totals by section or unit, division, and department. The pay plan and grade for each class title are provided and can be used to reference the salary schedules contained in the appendix to determine the applicable salary range. The 2027 salary appropriation is adjusted for vacancies in the Line Item Analysis.

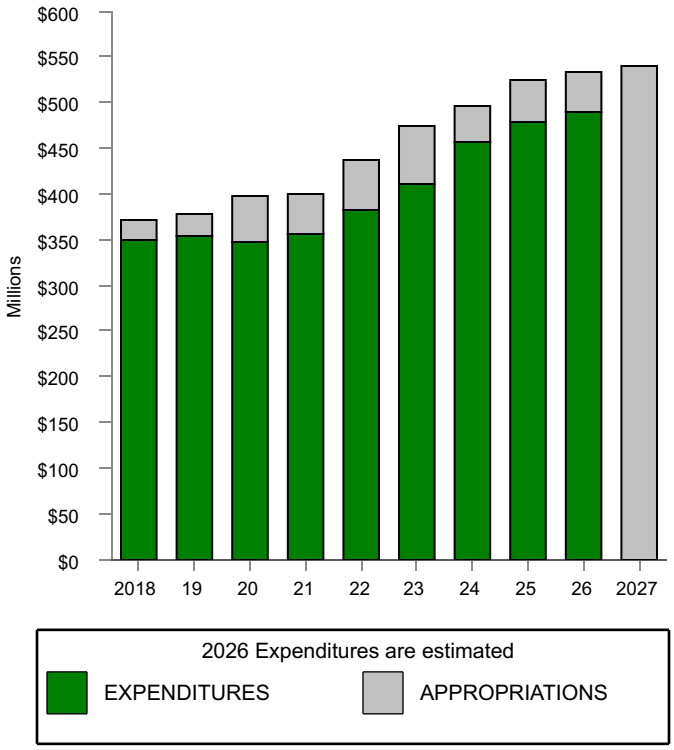
Corporate Fund Appropriations, Expenditures, and Budgeted FTE Positions, 2018 - 2027 117
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CORPORATE FUND
PROGRAMS

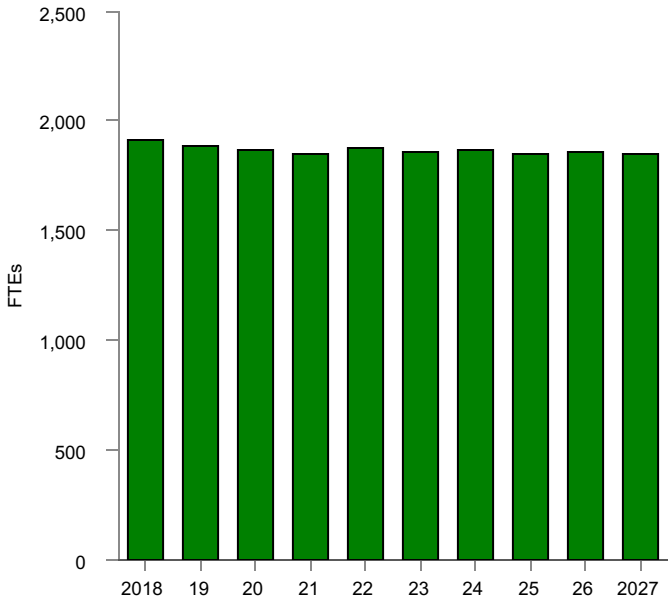
2027	$538,800,000
2026	$532,820,200
Increase	$5,979,800



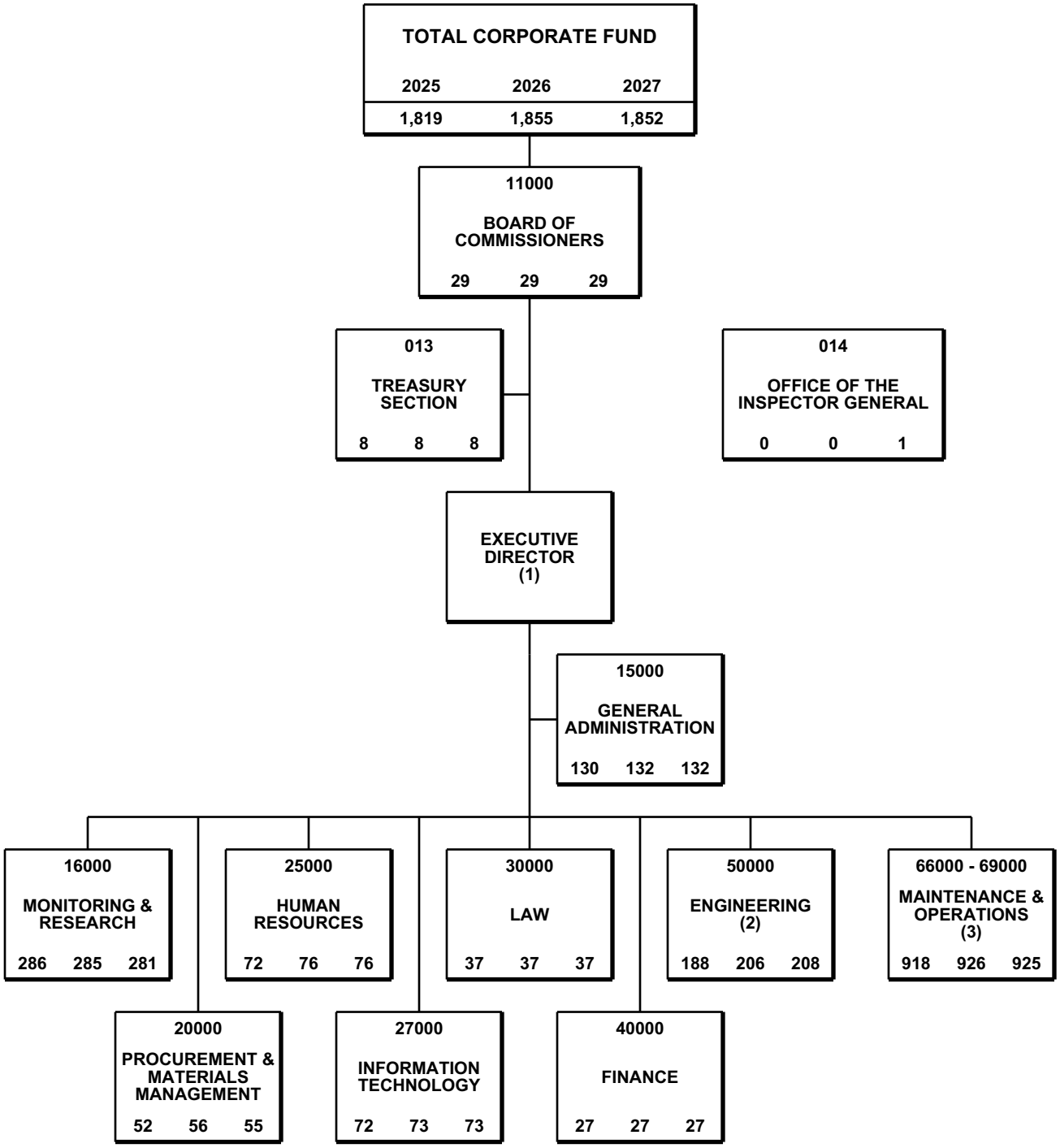
APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



CORPORATE FUND



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

(2) 72 positions are funded by the Stormwater Management Fund, the management of which remains in the Engineering Department.

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

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

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	$ —
601050	Compensation Plan Adjustments	2,308,301	1,908,300	2,214,900	1,652,898	2,020,500	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	—
601070	Social Security and Medicare Contributions	3,121,284	3,348,600	3,334,600	2,520,294	3,240,000	3,530,900	—
601080	Salaries of Nonbudgeted Employees	93,367	74,700	215,000	131,969	208,100	81,600	—
601090	Employee Claims	104,553	100,000	100,000	53,338	96,600	100,000	—
601100	Tuition and Training Payments	815,231	1,504,200	1,452,500	760,445	1,261,500	1,436,900	—
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	—
601250	Health and Life Insurance Premiums	59,973,741	53,797,100	53,797,100	34,638,060	51,619,200	50,158,000	—
601270	General Salary Adjustments	—	—	—	—	—	4,362,000	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	799,099	1,236,900	1,236,900	752,266	928,200	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	—
612010	Travel	49,521	155,400	155,400	60,726	121,100	105,000	—
612030	Meals and Lodging	198,608	360,700	371,700	160,140	300,500	262,800	—
612040	Postage, Freight, and Delivery Charges	95,521	73,800	73,800	23,852	68,300	61,700	—
612050	Compensation for Personally-Owned Automobiles	119,959	152,600	154,100	84,954	136,500	151,600	—
612080	Motor Vehicle Operating Services	60,119	73,400	73,400	55,856	68,800	75,500	—
612090	Reprographic Services	33,979	207,300	207,300	186,156	143,300	201,600	—
612150	Electrical Energy	49,749,443	49,799,400	49,794,400	27,631,599	45,354,000	51,448,200	—
612160	Natural Gas	1,998,062	2,885,300	2,885,300	1,384,883	2,431,400	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	—
612210	Communication Services	4,526,878	2,362,000	2,775,500	2,716,863	2,371,900	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	—
612250	Court Reporting Services	44,984	106,000	106,000	99,437	85,000	93,000	—
612260	Medical Services	495,831	574,600	574,600	521,800	499,200	575,600	—
612280	Subscriptions and Membership Dues	877,872	1,051,200	1,051,200	884,667	1,134,100	1,076,000	—
612290	Insurance Premiums	5,405,912	7,019,600	7,019,600	363,988	6,546,000	7,438,000	—
612330	Rental Charges	1,798,081	1,885,400	1,885,700	1,861,193	1,903,900	2,283,100	—
612340	Discount Lost	3,130	5,000	5,000	1,927	5,000	5,000	—
612360	Advertising	98,074	140,200	130,200	112,989	101,800	119,000	—
612370	Administration Building Operation	1,362,323	1,602,700	1,602,700	1,591,098	1,459,900	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	—
612400	Intergovernmental Agreements	80,000	80,000	80,000	80,000	76,500	77,000	—
612410	Governmental Service Charges	4,864,821	4,844,400	4,844,400	3,599,631	4,924,600	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	—
612430	Payments for Professional Services	3,851,450	9,673,900	9,467,300	8,047,311	7,292,600	7,723,600	—
612490	Contractual Services, N.O.C.	1,417,624	2,649,400	2,440,300	2,256,001	2,054,600	2,476,300	—
612520	Waste Material Disposal Charges	23,378,045	26,947,500	26,980,500	25,542,186	23,555,800	28,135,000	—
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	—
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	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	—
612620	Repairs to Waterway Facilities	2,523,692	6,586,600	6,386,600	6,344,524	2,755,900	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	—
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	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	—
612760	Repairs to Material Handling and Farming Equipment	387,656	371,000	371,000	364,000	335,200	391,000	—
612780	Safety Repairs and Services	715,933	632,800	632,800	597,235	505,100	799,700	—
612790	Repairs to Marine Equipment	28,225	77,100	77,100	73,321	75,600	61,600	—
612800	Repairs to Office Furniture and Equipment	31,498	94,100	95,900	85,989	54,500	99,100	—
612810	Computer Equipment Maintenance	459,398	553,500	553,500	517,438	551,900	578,500	—
612820	Computer Software Maintenance	6,636,315	7,769,300	7,770,300	6,426,007	6,074,200	8,111,200	—
612840	Communications Equipment Maintenance (Includes Software)	1,018,231	869,900	849,900	833,936	825,500	950,100	—
612860	Repairs to Vehicle Equipment	656,958	580,000	599,900	571,252	675,100	694,500	—
612970	Repairs to Testing and Laboratory Equipment	419,066	509,500	506,200	492,235	487,600	471,300	—
612990	Repairs, N.O.C.	3,827	38,000	38,000	14,677	22,700	32,500	—
200	TOTAL CONTRACTUAL SERVICES	144,647,815	170,596,200	170,701,900	130,620,228	146,078,300	172,353,400	—
623030	Metals	227,434	247,600	249,800	243,217	266,000	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	—
623090	Plumbing Accessories and Supplies	1,612,426	2,115,600	2,314,600	2,013,485	1,829,400	2,086,500	—
623110	Hardware	139,276	140,000	149,000	148,932	136,200	147,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	473,087	547,900	520,500	453,006	450,500	490,400	—
623170	Fiber, Paper, and Insulation Materials	73,668	73,800	68,800	54,742	66,600	67,000	—

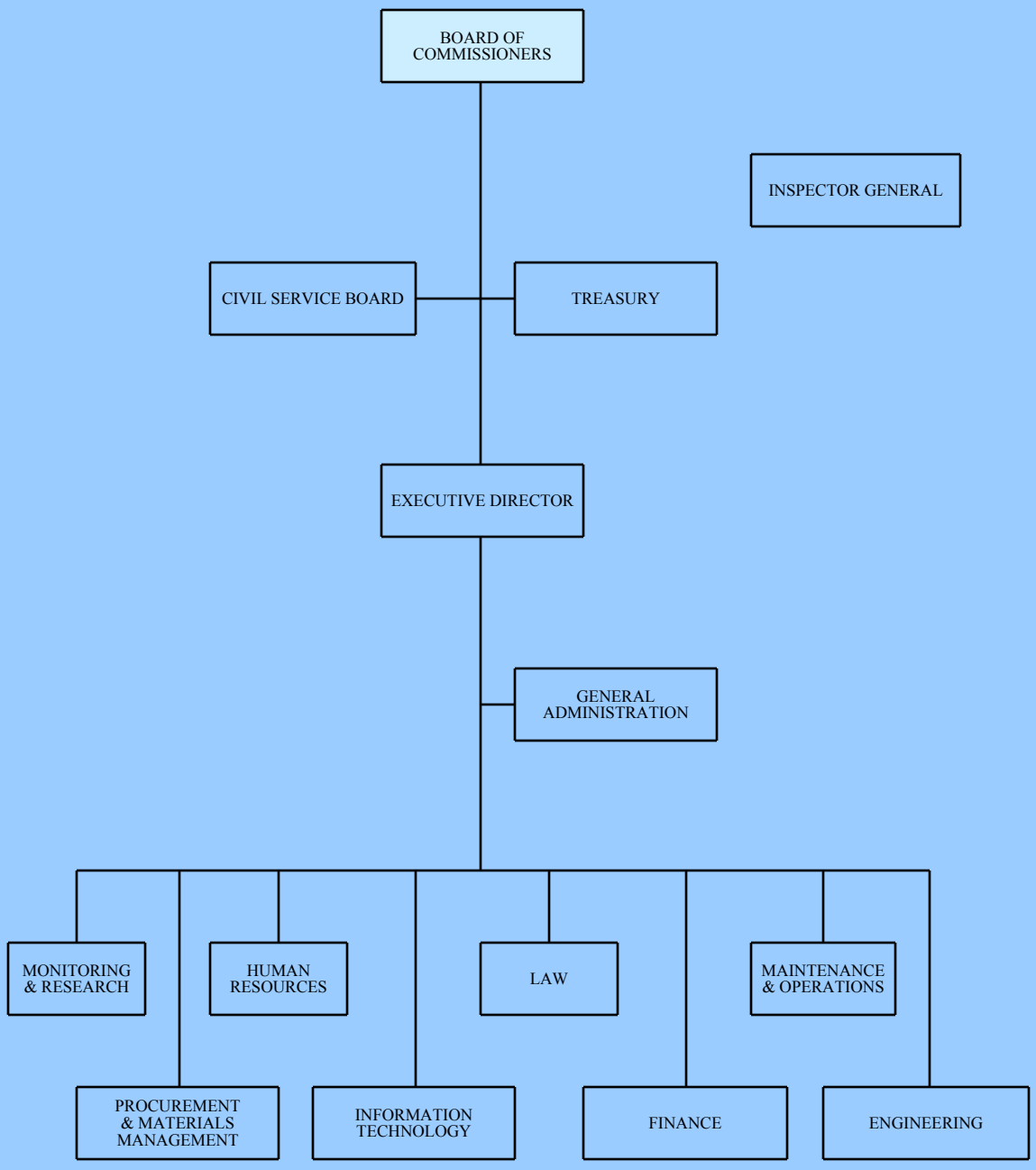
101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2025	2026				2027	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 9/30/26	Expenditure (Committed Budget plus Disbursement) 9/30/26	Estimated Expenditure 12/31/26	Proposed by Executive Director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

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
634990	Machinery and Equipment, N.O.C.	542,207	283,000	427,600	413,946	297,100	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	—
667130	Taxes on Real Estate	690,702	834,200	834,200	696,260	750,000	760,000	—
700	TOTAL FIXED AND OTHER CHARGES	690,702	834,200	834,200	696,260	750,000	760,000	—
TOTAL CORPORATE FUND		$478,745,909	$ 532,820,200	$ 532,820,200	$ 391,543,369	$490,461,300	$ 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.


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

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

September 10, 2026

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

Dear Sir:

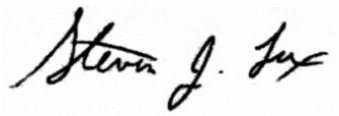
Subject: 2027 Program for the Board of Commissioners

The Board of Commissioners' program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Board of Commissioners budget for 2027.

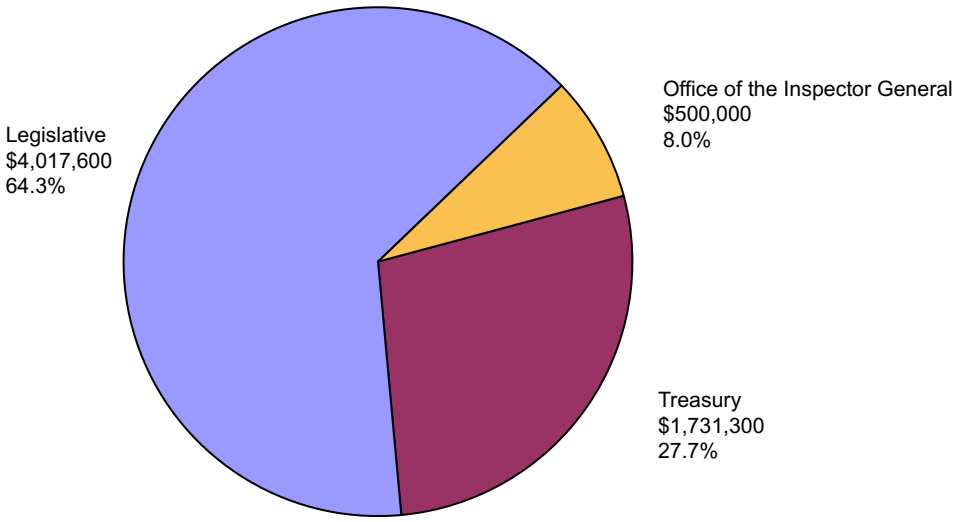
Respectfully submitted,



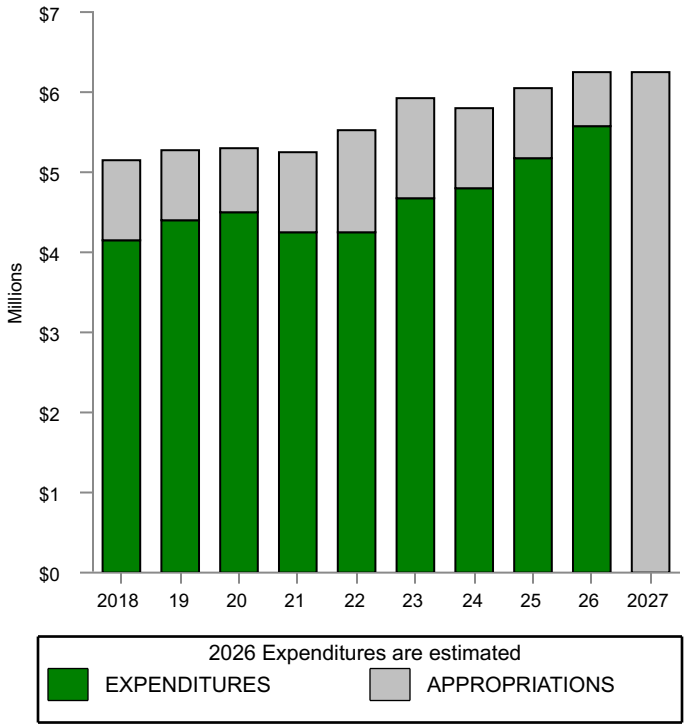
Steven J. Lux
Treasurer

BOARD OF COMMISSIONERS
PROGRAMS

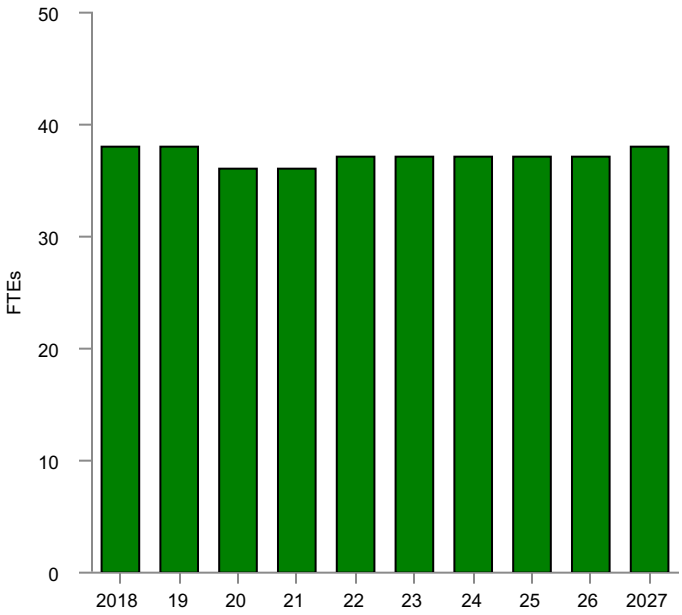
2027	$6,248,900
2026	$6,233,300
Increase	$15,600



APPROPRIATIONS & EXPENDITURES



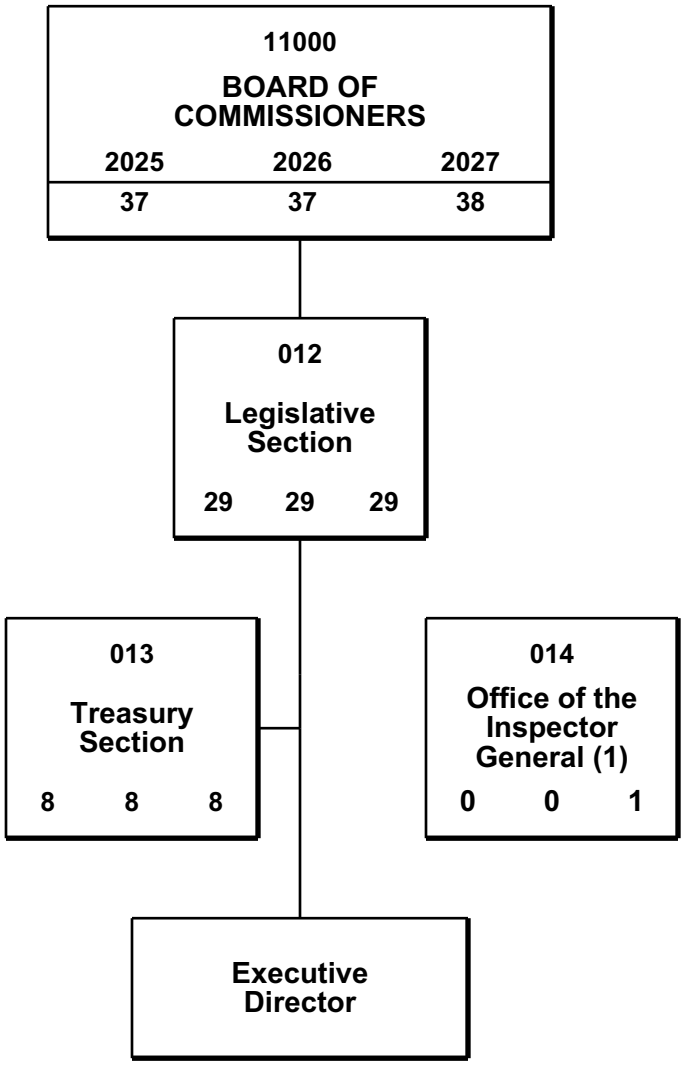
BUDGETED FTE POSITIONS



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

2027 - Increase is due to the addition of an in-house Inspector General position.

BOARD OF COMMISSIONERS



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

BOARD OF COMMISSIONERS

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

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

The mission of the Office of the Inspector General Section is to detect and deter corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct, in the District's operations.

Departmental Summary

The Board of Commissioners comprises three sections: Legislative, Treasury, and the Office of the Inspector General. The Legislative Section is the policy-making entity of the District, responsible for establishing policies and procedures consistent with the District's mission of protecting the water environment for the citizens of Cook County, and providing a forum to facilitate community involvement. The Treasury Section is responsible for the collection and investment of District revenues, the issuance of bonds to meet District capital requirements, the payment of principal and interest on outstanding bonds as required, and the maintenance of the District's bond ratings. The Office of the Inspector General detects and prevents waste, fraud, and abuse through investigations of complaints or allegations of wrongdoing or misconduct at the District.

Summary of 2026 Major Accomplishments

- Investment activities incorporated sustainability considerations according to the revised Investment Policy and guidelines implemented in March 2025. One hundred percent of the District's applicable commercial paper holdings met policy guidelines for environmental and governance factors at the time of purchase. Additionally, all government agency and municipal bond investments in the District's inventory directly or indirectly support environmental and governance practices;
- Investments were made through minority-/women-/veteran-owned business enterprises on over 59.4 percent of District purchases during the year;
- The District remained committed to the funding policy goals for the Retirement Fund and the Other Postemployment Benefits (OPEB) Trust Fund. With a special employer contribution of $10.0 million to the Retirement Fund, total contributions exceeded the annual Actuarially Determined Contribution amount. No additional funding was required for the OPEB Trust Fund as it had a funded ratio exceeding 100 percent. As of December 31, 2025, the funded ratios for the Retirement Fund and the OPEB Trust Fund were 56.5 percent and 111.8 percent, respectively;
- The Treasury Section coordinated the development of the District's 2026-2030 Strategic Plan;
- The District's AAA credit rating with stable outlook and an AA+ rating with stable outlook were reaffirmed by Fitch Ratings and S&P Global Ratings, respectively.

2027 Appropriation and Position Summary

The 2027 appropriation for the Board of Commissioners is $6,248,900, an increase of $15,600, or 0.3 percent, from 2026. The staffing level has increased from 37 to 38 positions due to the addition of an in-house Inspector General.

2027 Budget Highlights in Support of the Strategic Plan

The Board of Commissioner and Treasury Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

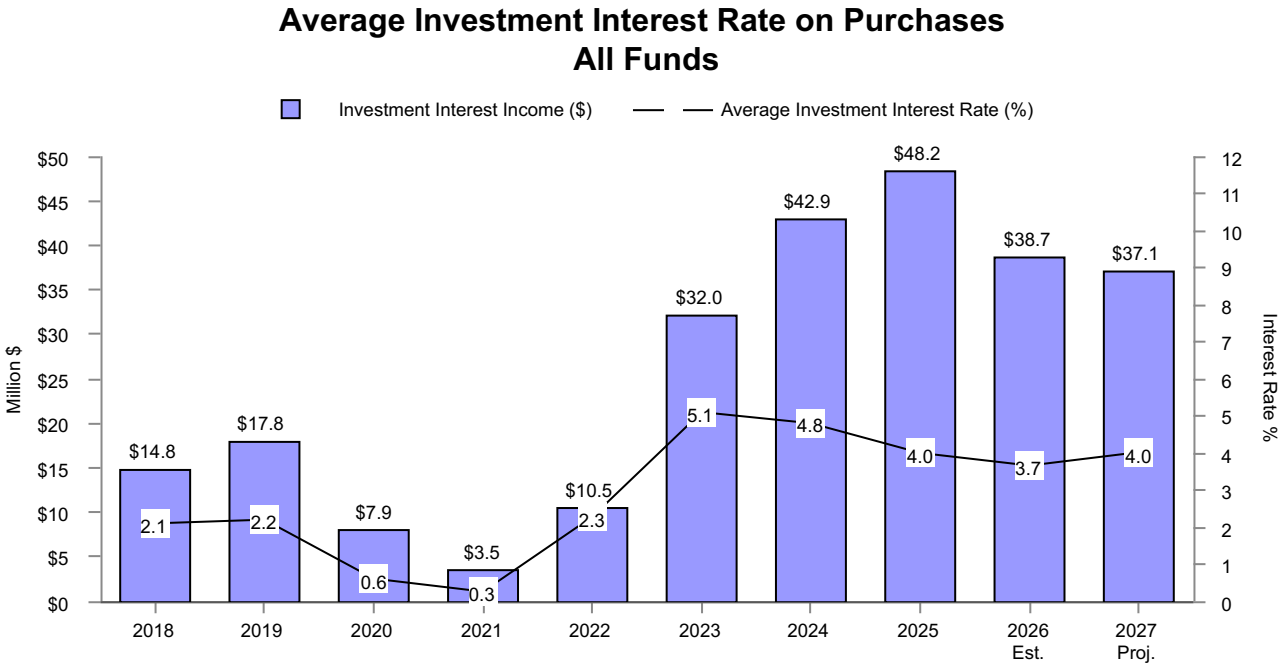
Proactive Evolution: Continuously improve operations and processes.

- The Treasury Section will identify one or more internal business processes in which to seek out efficiencies to achieve a 10% reduction in process cycle time by 2028.

Proactive Evolution: Strengthen financial agility to navigate increasing costs

The Treasury Section will:

- Ensure the District's ability to issue debt as needed by maintaining AAA/AA+ bond credit ratings with stable outlooks from Fitch and Standard & Poor's Global Ratings, respectively;
- Ensure the District's ability to issue debt as needed by limiting the ratio of limited tax debt service to debt service extension base to 90% or less;
- Explore new revenue streams;
- Evaluate a variety of low-cost funding options including subsidized loans through the Illinois Environmental Protection Agency State Revolving Fund and the U.S. Environmental Protection Agency Water Infrastructure Finance and Innovation Act loan programs;
- Review opportunities to prepay additional State Revolving Fund Loans and explore other innovative ideas to ensure efficient and cost-effective debt management;
- Seek excess contribution sources to improve the pension plan's funding ratio and ultimately achieve an adequately funded plan;
- Begin to pay retiree healthcare costs through reimbursements from the OPEB Trust Fund in an annual amount of up to $10 million;
- Continually maximize investment security and yields by considering different investment strategies while adhering to statutory and investment policy guidelines despite investment income projected to decline as the purchase of longer-term, higher-yielding investments have decreased due to the uncertainty of the timing of tax revenue receipts. The investment interest income estimate is $37.1 million for 2027.



Ending Investment Inventory (Par Value) (Dollars in Millions)	2018	2019	2020	2021	2022	2023	2024	2025	2026 Est.	2027 Proj.
	$684.0	$670.5	$656.1	$895.3	$796.0	$960.5	$1,195.8	$912.2	$1,138.6	$1,020.7

The effective Federal Funds rate decreased from 4.33 percent mid-year 2025 to the current rate of 3.63 percent, and is expected to remain at this level through the end of 2026. The projected year-end rate for 2027 is 3.75 percent as the Federal Reserve is expected to increase rates to combat persistent inflation.

Proactive Evolution: Build robust agency-wide resilience

- The Treasury Section will participate in the development of the District's 30-year Plan to support the Capital Finance Program through the prudent use of debt financing for capital needs and debt service savings, including issuance of bonds along with any other feasible low-cost funding options in compliance with federal securities laws and state statutory authorization.

11000 BOARD OF COMMISSIONERS — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Establish policies and priorities to guide the Executive Director in meeting the District's responsibilities: ensuring the protection of the environment and the health and welfare of people in the community in the most responsive, efficient, and economical manner.	$ 4,017,600	64.3 %
2. Provide cash management services to maximize investment interest return without sacrifice of principal or required liquidity, measured by exceeding the benchmark 90-day Treasury bill rate and investment on average of over 99 percent of available funds.	$ 942,200	15.1 %
3. Support the Office of the Inspector General's mission to detect and deter corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct in MWRD's operations.	$ 500,000	8.0 %
4. Enhance the District's image in national financial markets through the prudent use of debt financing for capital needs and debt service savings.	$ 432,500	6.9 %
5. Perform strategic planning and management research studies of District operations.	$ 182,600	2.9 %
6. Administer the Other Postemployment Benefit Trust investment and reporting activities.	$ 174,000	2.8 %
Totals	$ 6,248,900	100.0 %

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7110	Legislative	$ 3,579,547	2027	29	$ 4,017,600	$ 57,800	1.5	
			2026	29	$ 3,959,800			
7210	Treasury Activities	$ 807,351	2027	4	$ 942,200	$ 45,500	5.1	
			2026	4	$ 896,700			
7215	Office of the Inspector General	$ —	2027	1	$ 500,000	$ (100,000)	(16.7)	a)
			2026	—	$ 600,000			
7252	Management and Organization Studies	$ 173,572	2027	1	$ 182,600	$ 4,300	2.4	
			2026	1	$ 178,300			
7316	Other Postemployment Benefits Trust Management and Report Preparation	$ 160,364	2027	1	$ 174,000	$ 6,100	3.6	
			2026	1	$ 167,900			
7601	Capital Financing Program and Other Related Costs	$ 334,763	2027	2	$ 432,500	$ 1,900	0.4	
			2026	2	$ 430,600			
7604	Social Security and Medicare Contributions	$ 95,522	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$ 5,151,119	2027	38	$ 6,248,900	$ 15,600	0.3 %	
			2026	37	$ 6,233,300			

a) Decrease is due to cost savings resulting from bringing the Inspector General position in-house.

11000 BOARD OF COMMISSIONERS — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7110	Legislative	Cost	$ 3,579,547	$ 3,959,800	$ 4,017,600	
7210	Treasury Activities	Cost	$ 807,351	$ 896,700	$ 942,200	
7215	Office of the Inspector General	Cost	$ —	$ 600,000	$ 500,000	a)
7252	Management and Organization Studies	Cost	$ 173,572	$ 178,300	$ 182,600	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	$ 160,364	$ 167,900	$ 174,000	
7601	Capital Financing Program and Other Related Costs	Cost	$ 334,763	$ 430,600	$ 432,500	
7604	Social Security and Medicare Contributions	Cost	$ 95,522	$ —	$ —	
		Totals	$ 5,151,119	$ 6,233,300	$ 6,248,900	

a) Decrease is due to cost savings resulting from bringing the Inspector General position in-house.

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	$ —
601050	Compensation Plan Adjustments	6,517	15,000	61,000	60,439	60,100	15,000	—
601060	Compensation for Paid Overtime	1,626	2,000	2,000	450	1,100	2,000	—
601070	Social Security and Medicare Contributions	95,522	117,800	103,800	74,829	94,100	123,000	—
601100	Tuition and Training Payments	18,125	18,300	18,300	9,615	15,700	26,800	—
601270	General Salary Adjustments	—	—	—	—	—	117,900	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	503,413	734,700	734,700	380,998	518,600	754,500	—
100	TOTAL PERSONAL SERVICES	4,706,377	5,267,500	5,267,500	3,508,365	4,882,700	5,592,600	—
612010	Travel	4,947	15,000	15,000	4,218	10,400	11,600	—
612030	Meals and Lodging	15,265	31,600	31,600	9,154	27,400	19,200	—
612040	Postage, Freight, and Delivery Charges	—	—	—	—	—	100	—
612050	Compensation for Personally-Owned Automobiles	118	1,000	1,000	404	500	300	—
612080	Motor Vehicle Operating Services	34	500	500	15	500	300	—
612280	Subscriptions and Membership Dues	31,388	32,700	32,700	32,605	31,400	33,600	—
612430	Payments for Professional Services	387,458	869,300	869,300	525,873	595,100	580,100	—
612490	Contractual Services, N.O.C.	930	1,200	1,200	1,087	1,200	1,100	—
200	TOTAL CONTRACTUAL SERVICES	440,139	951,300	951,300	573,356	666,500	646,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,604	14,500	14,500	5,698	6,000	9,700	—
623990	Materials and Supplies, N.O.C.	—	—	—	—	—	300	—
300	TOTAL MATERIALS AND SUPPLIES	4,604	14,500	14,500	5,698	6,000	10,000	—
TOTAL BOARD OF COMMISSIONERS		$ 5,151,120	$ 6,233,300	$ 6,233,300	$ 4,087,419	$ 5,555,200	$ 6,248,900	$ —

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

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

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

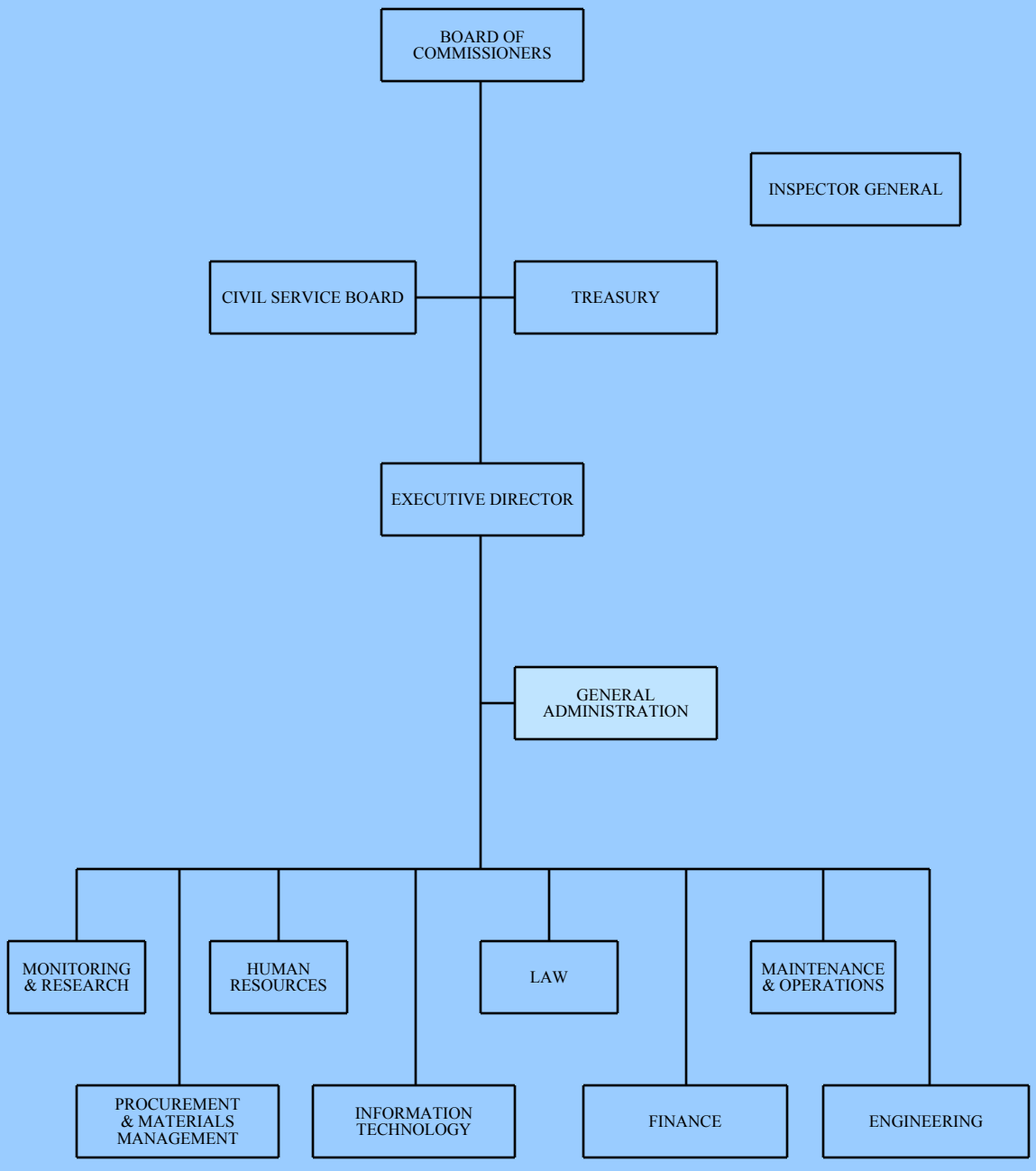
Fund: Corporate
Dept: Board of Commissioners

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Budgeted FTEs (Proposed by the Executive Director)	2027 Appropriation in Dollars (Proposed by the Executive Director)
012	**Legislative Section**					
EX22	President	1	1		1	
EX21	Vice President	1	1		1	
EX01	Commissioner (Chairman, Committee on Finance)	1	1		1	
EX02	Commissioner	6	6		6	
EX03	Administrative Aide to President	1	1		1	
EX04	Aide to Commissioner	19	19		19	
TOTAL 012	Legislative Section	29	29	2,935,618	29	2,941,284
013	**Treasury Section**					
EX05	Treasurer	1	1		1	
HP20	Assistant Treasurer	1	1		1	
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	4	4		4	
EX06	Secretary to Officer	1	1		1	
TOTAL 013	Treasury Section	8	8	1,393,042	8	1,405,320
014	**Office of the Inspector General**					
EX25	Inspector General	—	—		1	
TOTAL 014	Office of the Inspector General	—	—	—	1	183,905
TOTAL	Board of Commissioners	37	37	4,328,660	38	4,530,509

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

NOTE PAGE


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

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

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for General Administration

General Administration's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of General Administration's organization, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

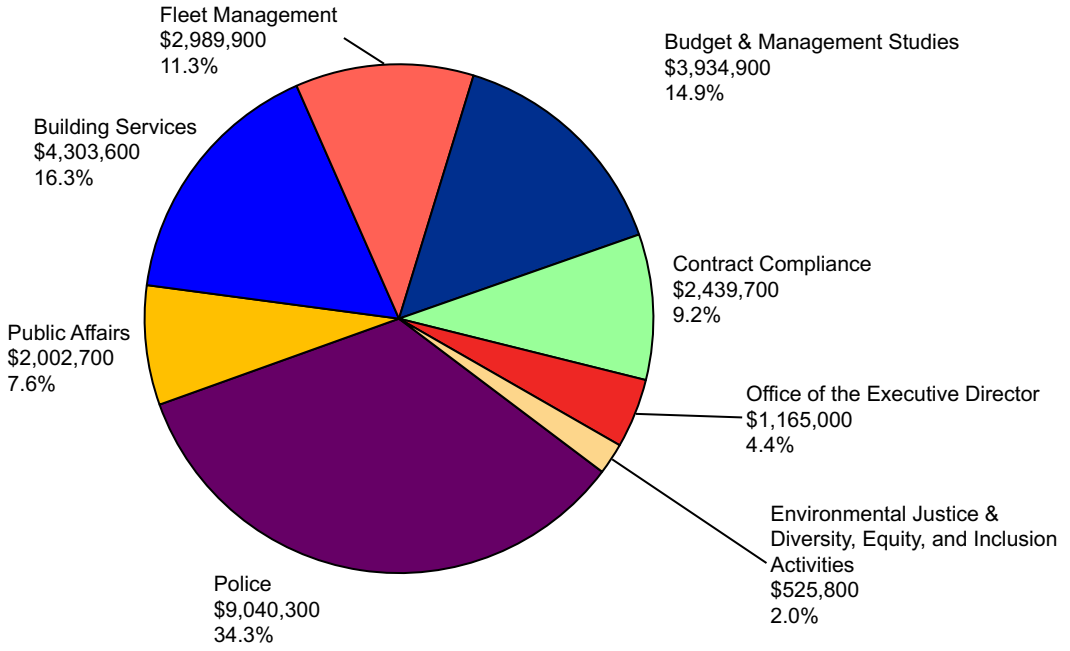
Thank you for the opportunity to present the proposed General Administration budget for 2027.

Respectfully submitted,

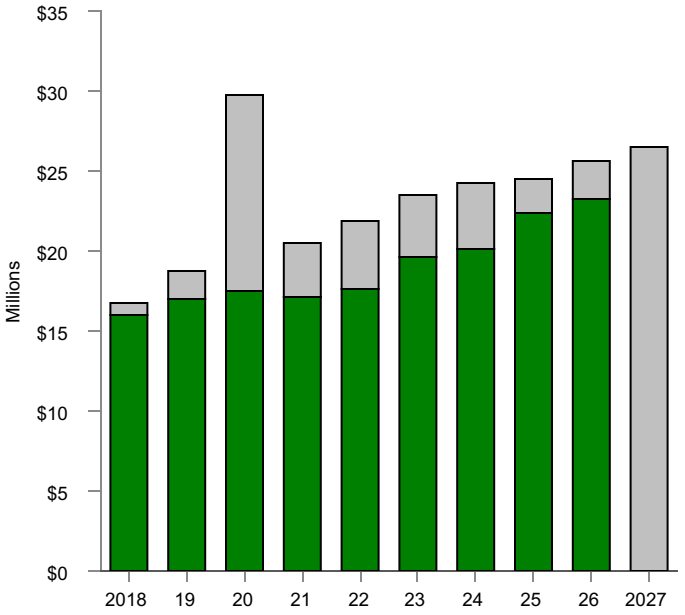
Administrative Services Officer

GENERAL ADMINISTRATION
PROGRAMS

2027	$26,401,900
2026	$25,500,200
Increase	$901,700



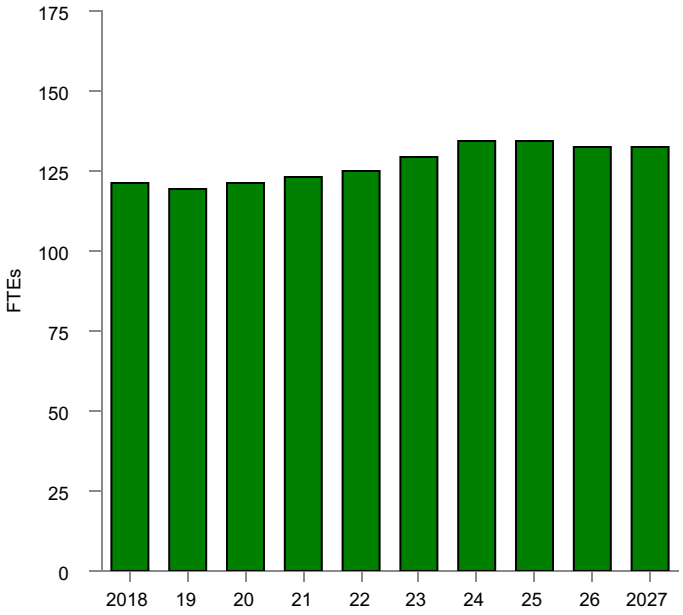
APPROPRIATIONS & EXPENDITURES



2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

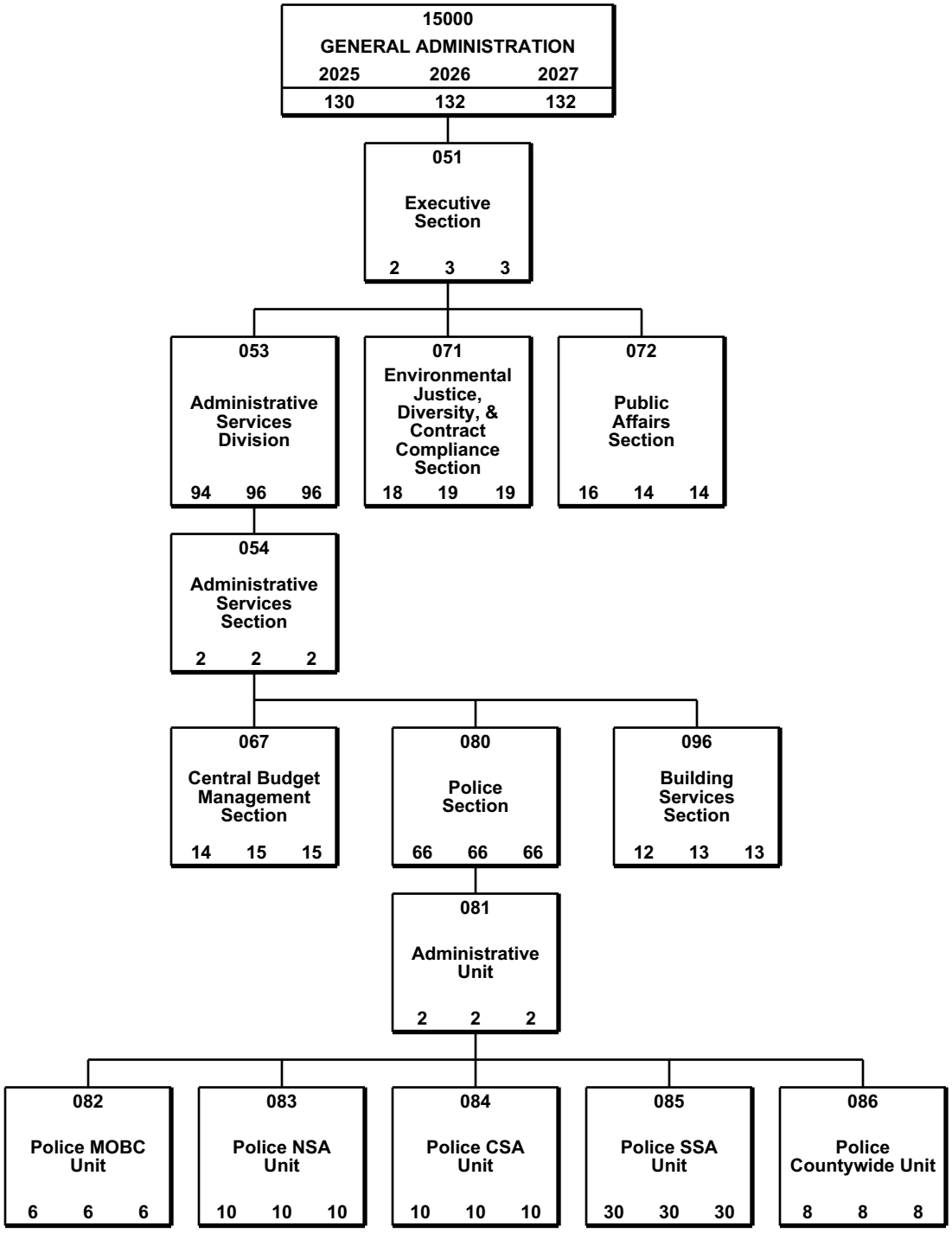
BUDGETED FTE POSITIONS



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

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

GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

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

Departmental Summary

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

Summary of 2026 Major Accomplishments

- Participated in hundreds of external outreach events with more than 250 organizations; hosted 100+ tours in addition to the Diverse Business Summit to increase the District's visibility among minority, women, small, veteran, LGBT, and disabled business enterprises;
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 42nd consecutive year and received special recognition for long-range operating financial plans;
- Designed and implemented a Technical Assistance Program to advance the District's commitment to expanding economic opportunities for Minority, Women, Veteran-Owned Business Enterprises, and small and emerging firms. Through a coordinated program of education, business advising, and technical assistance, the program will strengthen participants' financial, operational, and contracting capabilities, enabling them to compete for District contract opportunities and achieve long-term business growth.

2027 Appropriation and Position Summary

The 2027 appropriation for General Administration is $26,401,900, an increase of $901,700, or 3.5 percent, from 2026. The staffing level remains unchanged at 132.

2027 Budget Highlights in Support of the Strategic Plan

General Administration's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Business Resilience: Safeguard business continuity

- The Administrative Services Division will develop a review and prioritization process to ensure that all District-wide administrative procedures are validated and/or updated by 12/31/2030.

Business Resilience: Bolster financial efficiency

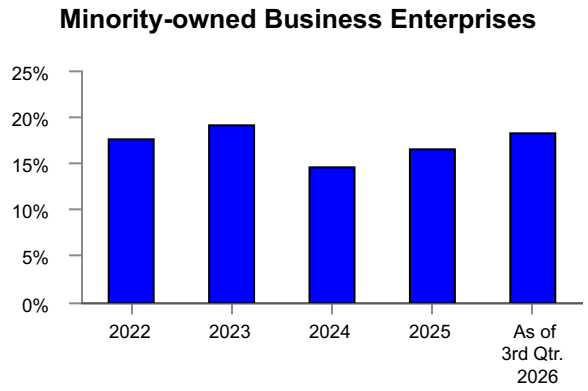
- The Building Services Section will improve reporting requirements for managing the District's passenger fleet;
- The Budget Office will analyze and develop an agile, data-driven framework to measure improvements year-over-year improvement in productivity leading to reductions in unit costs.

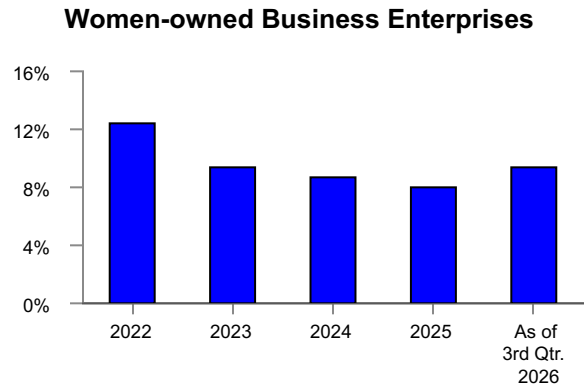
Resource Development and Management: Foster mutually beneficial relationships with external stakeholders

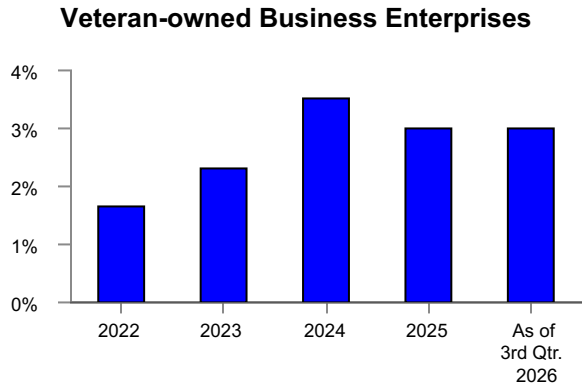
- The Environmental Justice Section will work to increase the number of job applicants from persons in Environmental Justice communities by coordinating outreach with school and training programs in areas of focus;
- The Environmental Justice Section will assist with outreach efforts to ensure that communities are aware of proposed projects allowing community members to provide input at public forums and participate in the decision-making processes when appropriate to increase the number of District projects in Environmental Justice communities;
- The Diversity and Contract Compliance Section will strengthen initiatives to expand the roster of District assist agencies. These new strategic partnerships enable us to broaden our reach into diverse communities, allowing the District to better support underrepresented groups business enterprises. These additional partnerships bring unique sectors of expertise, networks, and resources to strengthen our existing programs and efforts, allowing the District to offer more comprehensive support to those we serve;
- The Diversity and Contract Compliance Section will issue a request for proposal for a new contract management system

that will enhance the District's capacity to manage and report on minority-owned, women-owned, veteran-owned and small business enterprise participation. The system will streamline subcontractor utilization tracking, workforce and apprenticeship reporting, vendor certification management and contract close out documentation to aid in identifying opportunities for improvement to further increase diverse participation on MWRD contracts. Participation statistics from 2022 - 2026 are as follows:

Construction & Consulting Contracts	2022	2023	2024	2025	As of 2026 3rd quarter
Minority-owned Business Enterprises	$ 39,919,629	$ 49,867,789	$ 46,025,887	$ 26,508,190	$ 89,311,663
Women-owned Business Enterprises	$ 28,130,975	$ 24,427,168	$ 27,619,495	$ 12,665,364	$ 45,660,884
Veteran-owned Business Enterprises	$ 3,682,377	$ 5,995,196	$ 11,161,448	$ 4,800,406	$ 14,564,599
Total Contracts Awarded	$ 226,647,791	$ 262,051,567	$ 318,093,890	$ 160,708,332	$ 488,203,976







- The Office of Public Affairs will increase public engagement on flood-resilient strategies; strengthen engagement and participation among Environmental Justice communities; expand public awareness, understanding, advocacy, and trust in the District's mission; and increase social media followers by 15 percent cumulatively across platforms.

	Facebook		X (formerly Twitter)		LinkedIn		YouTube		Instagram	
Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year
2027 - Targeted Goal	20,837	15%	5,776	—%	13,262	15%	2,389	20%	6,169	20%
2026 - Estimated	18,175	20%	5,772	—%	11,517	17%	1,995	16%	5,155	20%
2025 - Actual	15,195	27%	5,762	(2)%	9,853	17%	1,718	15%	4,282	25%

Proactive Evolution: Continuously improve operations and processes

- The Building Services Section will implement automated workflows required for Main Office Building Complex activities.

Proactive Evolution: Strengthen financial agility to navigate increasing costs

The Budget Office will use the following methods to ensure continuation of operations long term:

- Begin work on the first semi-annual report analyzing options for new revenue sources;
- Develop a long-term plan to contain costs at an annual pace less than or equal to annual revenue growth;
- Review approximately a quarter of the fees charged by MWRD for possible updates in 2027.

15000 GENERAL ADMINISTRATION OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Carry out the District's Core mission, implement the District's Strategic Plan and the policies established by the elected Board of Commissioners to protect the health and safety of the public, improve the quality of water in watercourses, reduce flood damages, and manage water as a vital resource in our service area.	$ 1,165,000	4.4 %
2. Reach participation goals established by the Board of Commissioners for Minority-owned Business Enterprises, Women-owned Business Enterprises, and Veteran-owned Business Enterprises for construction and professional services contracts.	$ 2,439,700	9.2 %
3. Coordinate District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Plan Pillar Objectives.	$ 525,800	2.0 %
4. Provide public understanding of District functions and activities through media, publications, tours, and various forms of public outreach.	$ 2,002,700	7.6 %
5. Prepare and administer the District's annual budget to be used as a policy, financial, and communication plan in the furtherance of the District's mission, vision, and Strategic Plan.	$ 3,934,900	14.9 %
6. Operate and maintain the Main Office Building Complex to provide a functional and cost-effective office environment for staff, contractors, and visitors.	$ 4,303,600	16.3 %
7. Physically protect and secure District personnel, facilities, and outlying properties through access control, police patrol, and proactive crime prevention.	$ 9,040,300	34.3 %
8. Provide fleet management services by administering the operation, maintenance, repair, and procurement of the District's passenger fleet.	$ 2,989,900	11.3 %
Totals	$ 26,401,900	100.0 %

15000 GENERAL ADMINISTRATION OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7100	Office of the Executive Director	$ 663,287	2027	3	$ 866,600	$ 72,700	9.2	
			2026	3	$ 793,900			
7110	Legislative	$ 280,340	2027	—	$ 298,400	$ (500)	(0.2)	
			2026	—	$ 298,900			
7220	Reprographic Services	$ 326,780	2027	2	$ 683,100	$ 38,600	6.0	
			2026	2	$ 644,500			
7230	Environmental Justice & Diversity, Equity, and Inclusion Activities	$ 468,171	2027	4	$ 525,800	$ (312,000)	(37.2)	a)
			2026	4	$ 837,800			
7240	Public Affairs	$ 1,857,188	2027	14	$ 2,002,700	$ 35,800	1.8	
			2026	14	$ 1,966,900			
7251	Corporate Budget Preparation, Monitoring, and Administration	$ 2,132,769	2027	8	$ 2,610,000	$ 86,400	3.4	
			2026	8	$ 2,523,600			
7252	Budget Management and Organizational Studies	$ 420,421	2027	3	$ 474,500	$ 26,000	5.8	
			2026	3	$ 448,500			
7253	Support Department Budget Preparation, Monitoring, and Administration	$ 599,002	2027	5	$ 733,500	$ 47,800	7.0	
			2026	5	$ 685,700			
7254	Enterprise System	$ 104,545	2027	1	$ 116,900	$ 5,200	4.7	
			2026	1	$ 111,700			
7340	Security of Plants and Properties	$ 8,261,174	2027	66	$ 9,040,300	$ 297,700	3.4	b)
			2026	66	$ 8,742,600			
7460	Main Office Building Complex Services	$ 3,467,684	2027	6	$ 3,620,500	$ (407,600)	(10.1)	c)
			2026	9	$ 4,028,100			
7470	Contract Diversity	$ 1,526,432	2027	15	$ 2,439,700	$ 371,800	18.0	d)
			2026	15	$ 2,067,900			
7490	Automotive Fleet Operations	$ 2,036,426	2027	5	$ 2,989,900	$ 639,800	27.2	e)
			2026	2	$ 2,350,100			
7604	Social Security and Medicare Contributions	$ 210,365	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$22,354,581	2027	132	$ 26,401,900	$ 901,700	3.5 %	
			2026	132	$ 25,500,200			

a) Decrease is due to the movement of a project to award a contract for a new web based compliance software to the correct program area ($250,000) and the reallocation of salaries to better reflect current activities ($77,900).

b) Increase is due to the reallocation of salaries to better reflect current activities ($311,400).

c) Decrease is due to a reduction in the building engineering contract to better reflect actual expenditures ($220,000) and a reallocation of salaries to better reflect current activities (190,700).

d) Increase is due to the movement of a project to award a contract for a new web based compliance software to the correct program area ($250,000) and the reallocation of salaries to better reflect current activities ($101,900).

e) Increase is due to the increased amount projected to continue to lease and maintain the district's fleet vehicles ($502,000) and a reallocation of salaries to better reflect current activities ($162,800).

15000 GENERAL ADMINISTRATION — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7100	Office of the Executive Director	Cost	$ 663,287	$ 793,900	$ 866,600	
7110	Legislative	Cost	$ 280,340	$ 298,900	$ 298,400	
7220	Reprographic Services					
7221	Duplication Services	# of Impressions	1,483,209	2,600,000	1,750,000	a)
		Cost	$ 311,570	$ 626,000	$ 666,600	
		Cost/Impression	$ 0.21	$ 0.24	$ 0.38	
7224	Design Services	Cost	$ 15,210	$ 18,500	$ 16,500	
7230	Environmental Justice & Diversity, Equity and Inclusion Activities					
7231	Diversity, Equity, and Inclusion Activities	Cost	$ 237,409	$ 550,800	$ 265,200	b)
7232	Environmental Justice Activities and Programs	Cost	$ 230,762	$ 287,000	$ 260,600	
7240	Public Affairs					
7245	Cultural Events and Diversity Programs	Cost	$ 23,719	$ 42,900	$ 37,400	
7247	Internal Public Affairs					
	Interdepartmental Support	Cost	$ 613,189	$ 615,300	$ 647,100	
7248	External Public Affairs					
	Respond to Public Inquiries and Furnish Public Information Pamphlets	Cost	$ 407,387	$ 436,906	$ 440,078	
	Coordinate District Communications with Public, Civic, and Social Groups	Cost	$ 222,598	$ 238,727	$ 240,460	
	Monitor Public Hearings, Board Meetings, Internet, and Media and Issue Press Releases	Cost	$ 287,419	$ 308,245	$ 310,482	
	Special Public Events	Cost	$ 302,876	$ 324,822	$ 327,180	
7250	Budget Preparation and Management Studies					
7251	Corporate Budget Preparation, Monitoring, and Administration	Cost	$ 2,132,769	$ 2,523,600	$ 2,610,000	
7252	Budget Management and Organizational Studies	Cost	$ 420,421	$ 448,500	$ 474,500	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	$ 599,002	$ 685,700	$ 733,500	
7254	Enterprise Systems	Cost	$ 104,545	$ 111,700	$ 116,900	

a) Decrease is due to the projection that printing would increase after the print shop reopened and employees returned to the office after the flood that has not materialized as more work is being conducted digitally.

b) Decrease is due to the movement of a project to award a contract for a new web based compliance software to the correct program area ($250,000) and the reallocation of salaries to better reflect current activities ($39,000).

15000 GENERAL ADMINISTRATION — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7340	Security of Plants and Properties					
	Patrol of District Facilities	# of Miles	124,805	109,650	124,700	
		Cost	$ 1,599,255	$ 1,692,453	$ 1,750,083	
		Cost/Mile	$ 12.81	$ 15.44	$ 14.03	
	Patrol of District Real Estate	# of Miles	290,245	235,000	290,000	c)
		Cost	$ 4,522,417	$ 4,785,964	$ 4,948,935	d)
		Cost/Mile	$ 15.58	$ 20.37	$ 17.07	
	Access Control to Facilities	# of Hours	45,150	45,150	45,150	
		Cost	$ 2,139,502	$ 2,264,183	$ 2,341,282	
		Cost/Hour	$ 47.39	$ 50.15	$ 51.86	
7460	Main Office Building Complex Services					
7461	Main Office Building Complex Operations	Area (Sq. Ft.)	198,901	198,901	198,901	
		Cost	$ 3,153,332	$ 3,727,100	$ 3,317,400	e)
		Cost/Sq. Ft.	$ 15.85	$ 18.74	$ 16.68	
7463	Collect and Distribute Mail	# of Pieces	131,868	145,000	140,000	
		Cost	$ 243,284	$ 229,100	$ 226,500	
		Cost/Piece	$ 1.84	$ 1.58	$ 1.62	
7464	Telephone Switchboard Operations at Main Office Building Complex	Cost	$ 71,068	$ 71,900	$ 76,600	
7470	Contract Diversity					
7471	Contract Compliance	Cost	$ 690,905	$ 825,900	$ 1,133,100	f)
7472	Community Activity	Cost	$ 542,392	$ 874,900	$ 902,800	
7473	Contract Diversity Support	Cost	$ 293,135	$ 367,100	$ 403,800	
7490	Automotive Fleet Operations					
7491	Automotive Fleet Procurement	Cost	$ 1,302,741	$ 1,523,700	$ 1,934,900	g)
7499	Automotive Fleet Operations	Cost	$ 733,684	$ 826,400	$ 1,055,000	h)
7604	Social Security and Medicare Contributions	Cost	$ 210,365	$ —	$ —	
		Totals	$ 22,354,581	$ 25,500,200	$ 26,401,900	

c) Increase is due to the staffing levels beginning to level out allowing for more patrols of District real estate.

d) Increase is due to the reallocation of salaries to better reflect current activities ($170,500).

e) Decrease is due to a reduction in the building engineering contract to better reflect actual expenditures ($220,000) and a reallocation of salaries to better reflect current activities ($197,000).

f) Increase is due to the movement of a project to award a contract for a new web based compliance software to the correct program area ($250,000) and the reallocation of salaries to better reflect current activities ($44,100).

g) Increase is due to the increased amount projected to continue leasing the district's fleet vehicles ($409,000).

h) Increase is due to the reallocation of salaries to better reflect current activities ($161,600) and an increase for repair and maintenance for fleet vehicles ($93,000).

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	$ —
601050	Compensation Plan Adjustments	224,659	107,200	107,200	45,547	51,600	123,300	—
601060	Compensation for Paid Overtime	1,512,268	1,014,100	1,014,100	868,215	1,181,700	1,126,100	—
601070	Social Security and Medicare Contributions	210,365	221,500	221,500	169,932	219,500	238,900	—
601080	Salaries of Nonbudgeted Employees	29,448	69,700	69,700	42,747	69,300	76,600	—
601100	Tuition and Training Payments	54,313	72,900	72,900	29,766	42,000	48,000	—
601270	General Salary Adjustments	—	—	—	—	—	312,700	—
100	TOTAL PERSONAL SERVICES	15,330,366	16,823,600	16,823,600	11,552,724	15,230,000	17,722,100	—
612010	Travel	8,079	19,100	19,100	3,971	8,100	13,500	—
612030	Meals and Lodging	21,293	27,400	27,400	8,824	15,000	18,200	—
612040	Postage, Freight, and Delivery Charges	86,303	60,000	60,000	10,470	57,000	50,000	—
612050	Compensation for Personally-Owned Automobiles	3,136	3,700	3,700	1,710	3,200	4,700	—
612080	Motor Vehicle Operating Services	58,567	69,000	69,000	55,590	66,600	72,500	—
612090	Reprographic Services	26,503	188,800	188,800	174,899	125,400	188,900	—
612150	Electrical Energy	350,265	405,000	400,000	194,614	380,700	370,000	—
612160	Natural Gas	31,450	45,000	45,000	21,572	36,000	35,000	—
612170	Water and Water Services	6,262	5,400	10,400	8,020	6,100	6,300	—
612280	Subscriptions and Membership Dues	846,389	1,018,300	1,018,300	851,942	1,102,500	1,042,200	—
612330	Rental Charges	1,342,170	1,570,000	1,570,000	1,564,114	1,622,700	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	—
612390	Administration Building McMillan Pavilion Operation	801,601	963,600	963,600	950,002	781,000	869,200	—
612400	Intergovernmental Agreements	80,000	80,000	80,000	80,000	76,500	77,000	—
612430	Payments for Professional Services	577,723	735,000	720,000	439,695	428,800	764,400	—
612490	Contractual Services, N.O.C.	191,195	279,400	279,400	216,011	209,000	274,200	—
612680	Repairs to Buildings	4,134	57,500	72,500	71,874	71,600	16,000	—
612800	Repairs to Office Furniture and Equipment	21,748	73,600	73,600	64,781	43,200	74,000	—
612820	Computer Software Maintenance	288,306	586,300	586,300	483,161	482,200	417,900	—
612840	Communications Equipment Maintenance (Includes Software)	24,624	26,300	26,300	26,220	26,300	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	—
200	TOTAL CONTRACTUAL SERVICES	6,659,639	8,231,400	8,231,400	7,216,327	7,515,700	8,283,700	—
623070	Electrical Parts and Supplies	2,942	11,500	9,000	9,000	1,500	8,000	—
623090	Plumbing Accessories and Supplies	7,807	10,000	9,000	9,000	8,000	9,000	—
623110	Hardware	16,385	18,000	17,000	16,943	15,500	18,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	97,362	131,100	156,600	151,843	145,600	174,900	—
623660	Cleaning Supplies	—	2,500	1,000	1,000	—	1,000	—
623700	Wearing Apparel	43,769	48,500	39,500	29,315	29,200	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	—
300	TOTAL MATERIALS AND SUPPLIES	350,957	341,400	341,400	318,478	294,100	382,300	—
634810	Computer Equipment	—	103,800	90,700	86,094	152,000	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	—
TOTAL GENERAL ADMINISTRATION		$ 22,354,581	$ 25,500,200	$ 25,500,200	$ 19,186,625	$ 23,204,900	$ 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.

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
051	**Executive Section**					
EX07	Executive Director	1	1		1	
EX20	Deputy Executive Director	—	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 051	Executive Section	2	3	825,574	3	825,574
053	**Administrative Services Division**					
054	**Administrative Services Section**					
EX19	Administrative Services Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 054	Administrative Services Section	2	2	409,654	2	415,320
067	**Central Budget Management Section (formerly Central Budget Management Unit)**					
HP20	Budget Officer	1	1		1	
HP18	Supervising Budget & Management Analyst	1	1		1	
HP17	Management Analyst III #2 (Senior Budget & Management Analyst) (New Grade HP16)	1	—		—	
HP16	Senior Budget & Management Analyst	5	7		7	
HP14	Budget & Management Analyst	6	6		6	
TOTAL 067	Central Budget Management Section (formerly Central Budget Management Unit)	14	15	2,058,612	15	2,105,699
080	**Police Section**					
081	**Administrative Unit**					
HP18	Chief of Police	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 081	Administrative Unit	2	2	256,671	2	277,537
082	**Police Main Office Building Complex Unit**					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	5	5		5	
TOTAL 082	Police Main Office Building Complex Unit	6	6	643,677	6	670,500

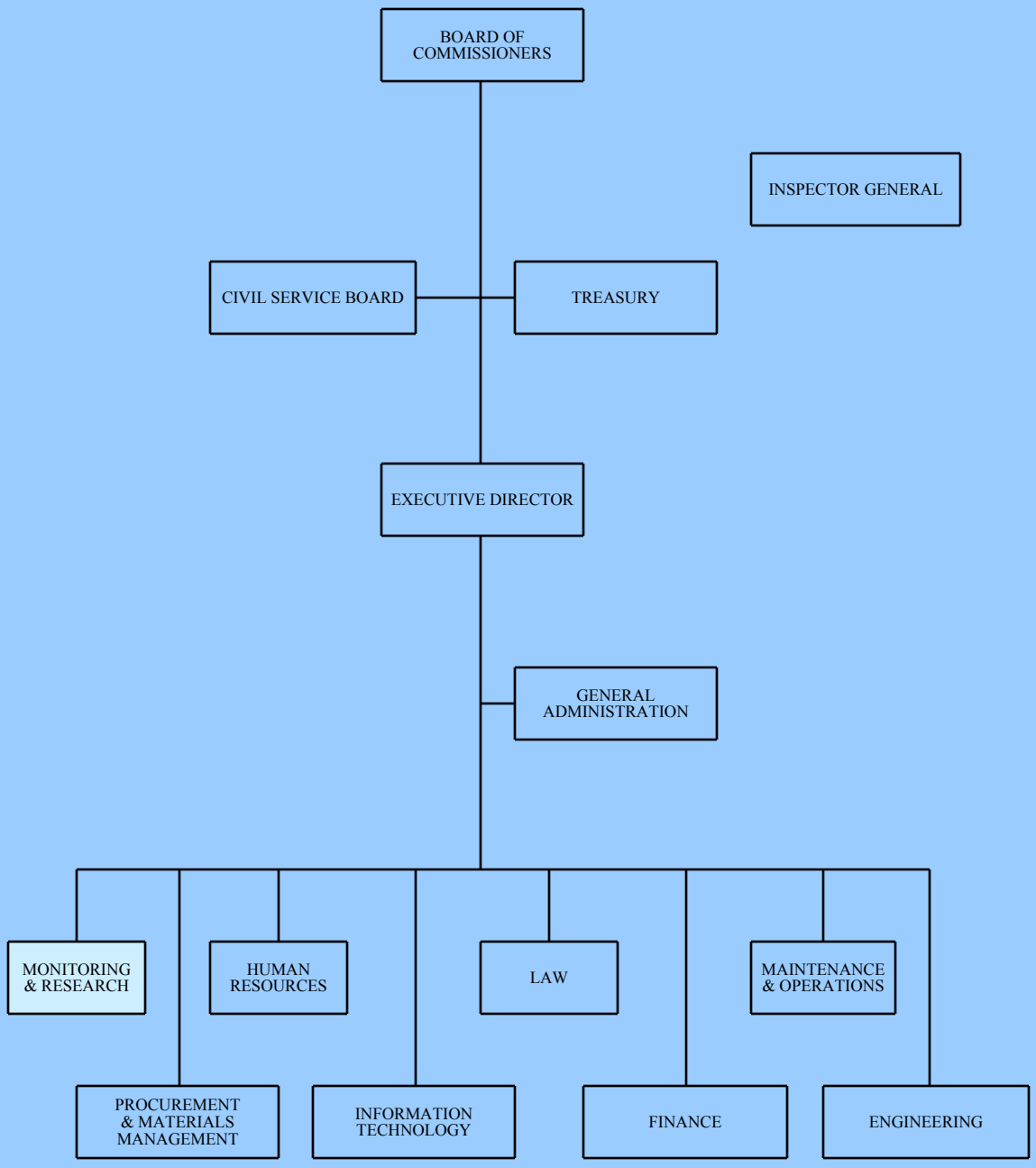
Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
083	**Police North Service Area Unit**					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 083	Police North Service Area Unit	10	10	1,059,677	10	1,097,117
084	**Police Calumet Service Area Unit**					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	9	9		9	
TOTAL 084	Police Calumet Service Area Unit	10	10	1,059,677	10	1,103,140
085	**Police Stickney Service Area Unit**					
HP16	Police Lieutenant	2	2		2	
HP14	Police Sergeant	6	6		6	
NR2483	Police Officer	22	22		22	
TOTAL 085	Police Stickney Service Area Unit	30	30	3,329,901	30	3,445,509
086	**Police Countywide Unit**					
HP16	Police Lieutenant	1	1		1	
NR2483	Police Officer	7	7		7	
TOTAL 086	Police Countywide Unit	8	8	874,317	8	910,050
TOTAL 080	Police Section	66	66	7,223,919	66	7,503,854
096	**Building Services Section (formerly Building Services Unit)**					
HP17	Facilities Administrator	1	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	1	1		1	
HP14	Chief Printing Press Operator	—	1		1	
HP12	Printing Press Operator	1	1		1	
HP11	Administrative Specialist	3	3		3	
HP09	Administrative Clerk	2	2		2	
NR8661	Motor Vehicle Dispatcher Supervisor	1	1		1	

Fund: Corporate
Dept: General Administration

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8660	Motor Vehicle Dispatcher	2	2		2	
TOTAL 096	Building Services Section (formerly Building Services Unit)	12	13	1,174,637	13	1,196,467
TOTAL 053	Administrative Services Division	94	96	10,866,823	96	11,221,340
071	**Environmental Justice, Diversity, & Contract Compliance Section**					
HP20	Environmental Justice Program Manager	—	1		1	
HP18	Diversity Administrator	1	1		1	
HP18	Human Resources Manager	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP16	Senior Diversity Officer	2	2		2	
HP14	Diversity Officer	9	9		9	
HP13	Senior Administrative Specialist	1	1		2	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	1	1		—	
TOTAL 071	Environmental Justice, Diversity, & Contract Compliance Section	18	19	2,250,174	19	2,359,075
072	**Public Affairs Section**					
EX18	Public & Intergovernmental Affairs Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP16	Senior Public Affairs Specialist	3	3		3	
HP15	Public Affairs Specialist #1	2	—		—	
HP14	Public Affairs Specialist	2	2		2	
HP14	Public Affairs Specialist-Bilingual	2	2		2	
HP13	Graphic Artist	3	3		3	
HP13	Senior Administrative Specialist	1	1		2	
HP11	Administrative Specialist	1	1		—	
TOTAL 072	Public Affairs Section	16	14	1,730,173	14	1,737,752
TOTAL	General Administration	130	132	15,672,744	132	16,143,740

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.


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September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Monitoring & Research Department

The Monitoring & Research Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

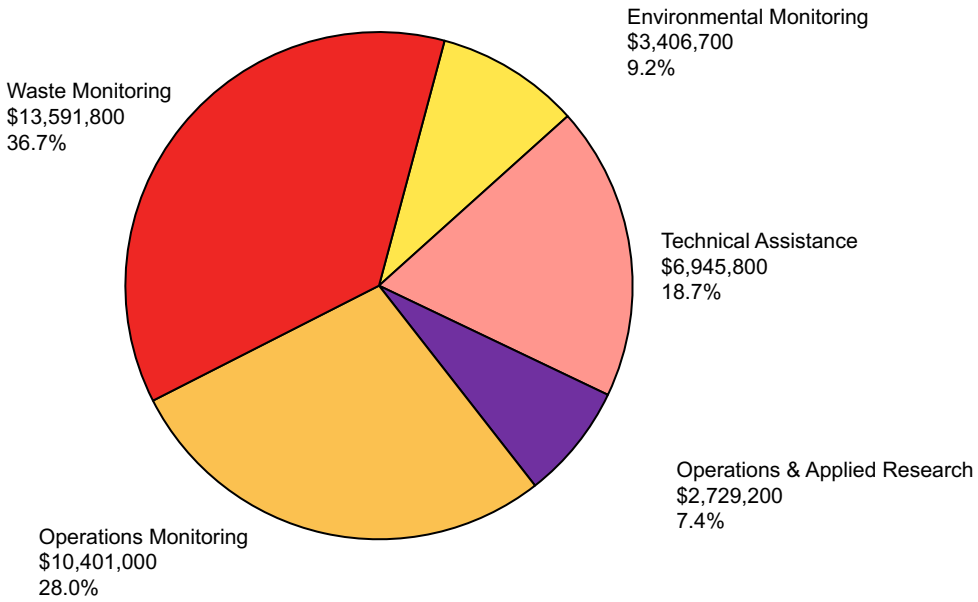
Thank you for the opportunity to present the proposed Monitoring & Research Department budget for 2027.

Respectfully submitted,

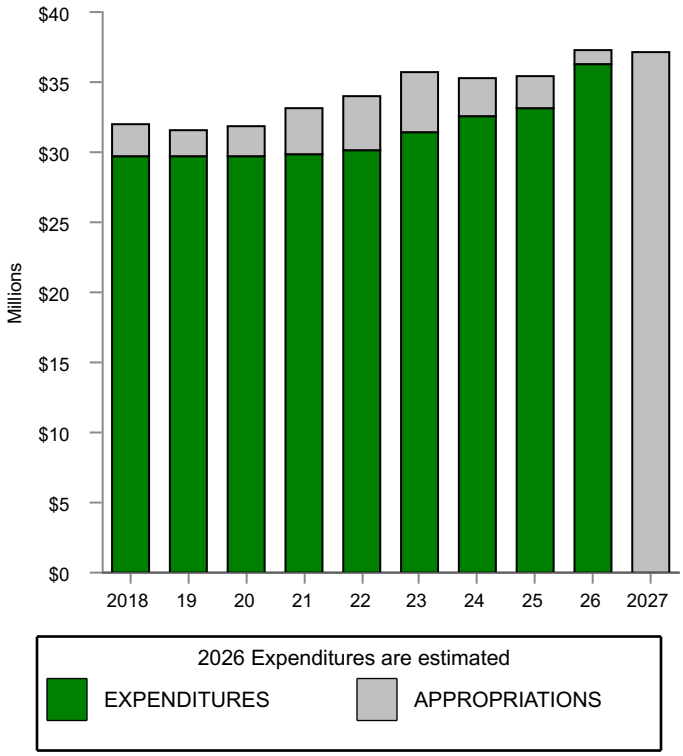
Edward W. Podczerwinski
Director of Monitoring & Research

MONITORING & RESEARCH
PROGRAMS

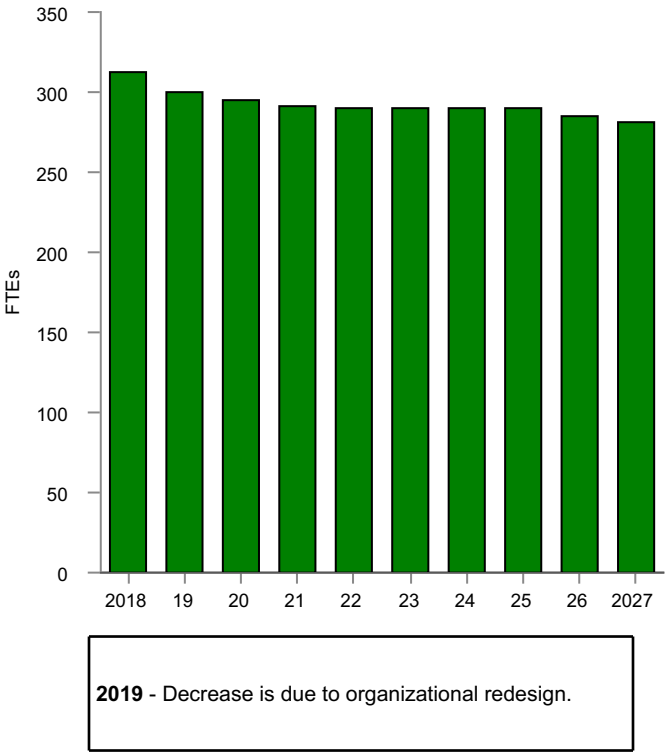
2027	$37,074,500
2026	$37,215,700
Decrease	($141,200)



APPROPRIATIONS & EXPENDITURES

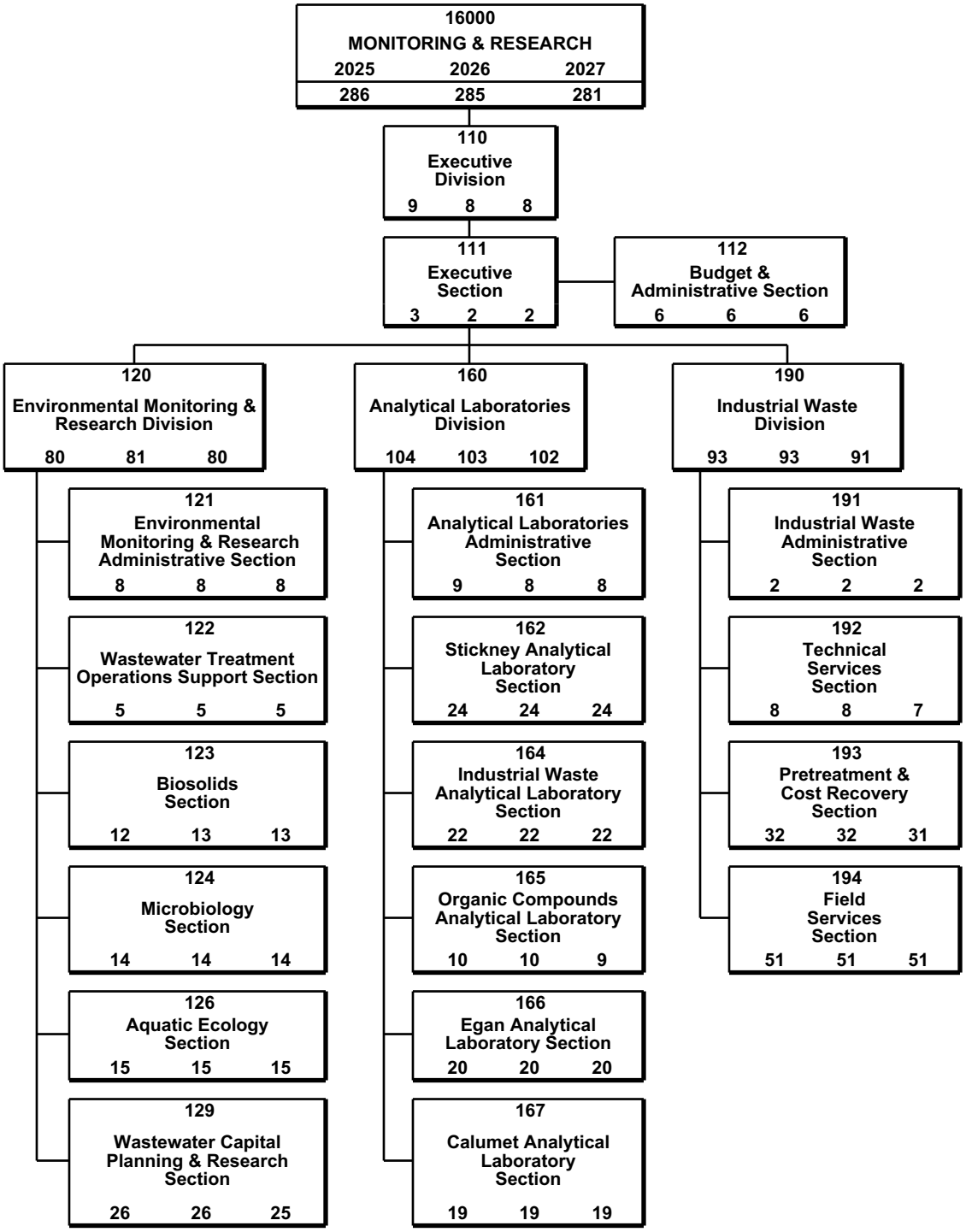


BUDGETED FTE POSITIONS



2019 - Decrease is due to organizational redesign.

MONITORING & RESEARCH



MONITORING & RESEARCH

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

Departmental Summary

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

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

Summary of 2026 Major Accomplishments

- Completed water quality monitoring and habitat assessment on Midlothian Creek in support of the Stormwater Engineering Group for the Robbins Flood Control Project;
- Completed laboratory and full-scale polymer tests to support polymer bidding contract initiated by the Maintenance & Operations (M&O) Department, determining the amount of each tested polymer required for dewatering of digested sludge at the Stickney WRP;
- Established a microplastics laboratory to investigate the occurrence and fate of these emerging contaminants in the wastewater treatment process;
- Completed a report on soil carbon sequestration in counties with farm fields receiving biosolids under the District's farmland application program;
- Completed the reorganization of the microbiology section staffing based on assignments in a five-laboratories setup in the section to a structure based on three supporting activities, including regulatory, research, and operations support, with staff cross-trained to support all three activities.

Appropriation and Position Summary

The 2027 appropriation for M&R is $37,074,500, a decrease of $141,200, or 0.4 percent, from 2026. The staffing level has decreased from 285 to 281 due to the drop of one Administrative Clerk, one Environmental Research Technician, one Environmental Specialist, and one Supervising Environmental Chemist position.

2027 Budget Highlights in Support of the Strategic Plan

The Monitoring and Research Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater & Stormwater Management: Protect public and aquatic health

- Undertake permit-required groundwater monitoring for four Tunnel and Reservoir Plan (TARP) tunnel systems, three reservoirs, four biosolids management sites, and Fischer Farm in Hanover Park;
- Conduct the Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District's service area, aligning with the National Pollutant Discharge Elimination System (NPDES) permit requirements;
- Continue collecting and reporting waterways chloride data, for the fifth year, to fulfill the Time Limited Water Quality Standard for Chloride;
- Conduct ongoing fish surveys and comprehensive assessments to gauge the impact of District initiatives and improvements on the waterways' ecosystem;
- Continue diligent oversight of the District-wide Odor Monitoring program and implementing Odor Mitigation Reduction Strategies. The program aims to document occurrences of odors and minimize or eliminate them in communities surrounding the District's facilities, collection systems, and biosolids drying areas;
- Sustain District-wide internal phosphorus studies, optimizing and implementing phosphorus removal at District WRPs. The M&R Department's leadership role in the Phosphorus Removal and Recovery Task Force significantly contributes to enhanced biological and chemical phosphorus removal at the Stickney, Calumet, O'Brien, Egan, Hanover Park, and Kirie WRPs;
- Actively support the Illinois Environmental Protection Agency (IEPA) by engaging in various workgroups to implement the Illinois Nutrient Loss Reduction Strategy;

- Represent the District as a member in local watershed groups, with a commitment to implementing studies to support the Chicago Area Waterway System (CAWS) Phosphorus Assessment and Reduction Plan. Providing water quality data and analysis to bolster the Nutrient Assessment and Reduction Plans for the watershed workgroups, including the Egan, Hanover Park, and Kirie WRPs.

Business Resilience: Safeguard business continuity

- Complete the upgrade of the current Laboratory Information Management System (LIMS) platform in partnership with the Information Technology Department to ensure continued vendor support, maintain reliable service for all analytical data users, and fully align the system with the District's IT security standards.

Resource Development & Management: Advance resource recovery and reuse

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

Resource Development & Management: Cultivate a workplace that appeals to and retains existing employees

- Facilitate comprehensive continuing education and professional development opportunities for all employees. The M&R Department exemplifies this commitment through a monthly Environmental Issues and Research Seminar series, held at the Cecil Lue-Hing Research and Development Complex. The seminars are conveniently accessible online via the District's Cornerstone training platform, ensuring widespread availability to all employees and the local community. These engaging sessions have earned approval from both the Illinois Society of Professional Engineers (recently renamed Engineering Society of Illinois), granting professional development credits, and the IEPA, awarding Wastewater Operator Continual Education Units for selected topics. With remarkable attendance in 2025 and 2026, whether in person or virtually, it is expected that the turnout for 2027 will be approximately 2,400 participants. This dedication to continuous learning underscores the M&R Department's commitment to nurturing a knowledgeable and highly skilled workforce.

Resource Development & Management: Foster mutually beneficial relationships with external stakeholders

- Continue to collaborate and provide unwavering support to esteemed institutions and organizations, including the Illinois Department of Public Health, the Chicago Department of Public Health, the University of Illinois, the University of Florida, Current, University of Chicago, Northwestern University, Argonne National Laboratory, and other partners, in the development and implementation of sewage surveillance initiatives, and to participate in the Water Environment Federation wastewater surveillance program in 2027. These efforts are of paramount importance in addressing critical public health concerns;
- Forge a meaningful partnership with a consortium of agricultural community and other organizations to spearhead innovative approaches for enhancing water quality in the Illinois River basin. This collaborative endeavor encompasses a range of activities, including research and demonstration projects at the District's Fulton County site and other sites in the Chicago metropolitan area;
- Continue involvements on technical committees for the Illinois Association of Wastewater Agencies representing the District in 2027. These engagements underscore M&R's commitment to advancing industry expertise and fostering valuable connections within the wastewater community;
- Continue collaborative research project with University of Illinois at Urbana-Champaign on environmental benefits and use of biosolids for production of industrial hemp;
- Extend dedicated support to various outreach activities, including engaging in school science fair projects, conducting District laboratory tours, actively participating in local public meetings, and contributing to vibrant parades. The M&R Department remains committed to fostering community connections and promoting awareness through these initiatives.

Proactive Evolution: Continuously improve operations and processes

- Continue the ongoing refinement, optimization, and streamlining of the Strategic Plan Dashboard reporting. Through consistent dedication to this vital task, M&R aims to achieve unparalleled efficiency and precision in tracking and presenting strategic progress. The continuous pursuit of excellence in reporting underscores M&R's commitment to informed decision-making and transparent communication, as the District advances towards its strategic objectives;

- Redeploy Sample Manager LIMS to the most current supported version through a coordinated effort among the M&R, IT, and M&O Departments, and the vendor. The project will modernize and streamline laboratory workflows, reduce reliance on customized functionality, strengthen system security and data integrity, restore vendor support, and improve long-term system maintainability;
- Continue transitioning from hard copies of laboratory documentation to paperless laboratory electronic records across all the sections of the Analytical Laboratories Division.

Proactive Evolution: Strengthen financial agility to navigate increasing costs

- Maintain strong fiscal management; identify and leverage opportunities for cost reduction and cost recovery;
- Pending United States Environmental Protection Agency (USEPA) approval, implement surcharge to recover cost of treating excess phosphorus from industrial dischargers that discharge over certain phosphorus loading threshold.

USER CHARGE AND INDUSTRIAL WASTE PRETREATMENT PROGRAM

M&R generates an important revenue stream through the recovery of operations, maintenance, and replacement costs incurred from treating wastewater discharges from Large Commercial/Industrial Users and Tax-Exempt Users of the sewerage system, and the costs of administering the District's Pretreatment and User Charge Programs. The User Charge Program assesses the charges, beyond those recovered through payment of ad valorem property taxes, based on the annual volume and the biochemical oxygen demand and suspended solids loadings of wastewater discharged. Based on the 2027 rates, the 2025 user clearing data, and the impact of the COVID-19 global pandemic, the projected 2027 User Charge Revenue is $51.2 million (table below). The User Charge rates take into account the costs budgeted in the Corporate Fund for operations and maintenance, as well as in the Construction Fund for the required rehabilitation of the District's facilities and infrastructure. Prompted by NPDES permit limits for phosphorus, the District submitted a proposal to USEPA in September 2025, to revise the User Charge Ordinance and implement a phosphorus surcharge to recoup treatment costs for excessive industrial phosphorus loadings. This phosphorus surcharge is not expected to impact many facilities, as it would only apply to those discharging over a certain high strength phosphorus threshold. Additionally, the phosphorus surcharge rates are calculated separately from the rates, ensuring that User Charge Rates are not impacted by excessive phosphorus surcharges. The surcharge provision is under review and awaiting USEPA approval. The M&R Department will continue to encourage users who are eligible for reduced reporting and self-monitoring to migrate to an automatic review and billing process. The M&R Department remains vigilant in the identification and classification of new users.

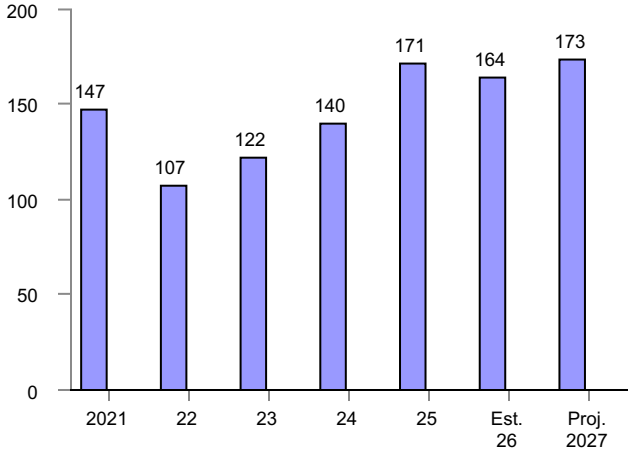
Five-Year Trend in User Charge Revenue

Year	User Charge Receipts
2021	$41,211,339
2022	$37,201,414
2023	$38,536,900
2024	$43,207,712
2025	$48,296,864
2026 Budgeted	$40,000,000
2026 Estimated	$48,000,000
2027 Projected	$51,200,000

The M&R Department is committed to stopping pollution at its source by operating an effective Industrial Waste Pretreatment Program in full compliance with all federal and state statutes. During 2027, the M&R Department expects to perform approximately 500 inspections associated with administering the District's Sewage and Waste Control Ordinance. The administration of the Program will also require the issuance or renewal of Discharge Authorizations for approximately 86 Significant Industrial Users, the review of approximately 600 Continued Compliance Reports, and 70 Slug Control Plans, and issuance of about 79 Cease and Desist Orders to Industrial Users. This includes the Dental Amalgam Program, for which approximately 1,900 compliance forms have been approved. As shown in the table below, the M&R Department is not anticipating any substantial variation in the number of enforcement activities for significant violations of the Sewage and Waste Control Ordinance, as indicated by Cease and Desist Orders issued to Industrial Users. As a result of the District's Industrial Waste Pretreatment Program, all of the biosolids produced by the District in 2027 are expected to meet the highest quality criteria for trace metals under the USEPA Biosolids Rule (40 CFR Part 503) and the WRP effluents are expected to meet all NPDES permit limits for regulated industrial pollutants.

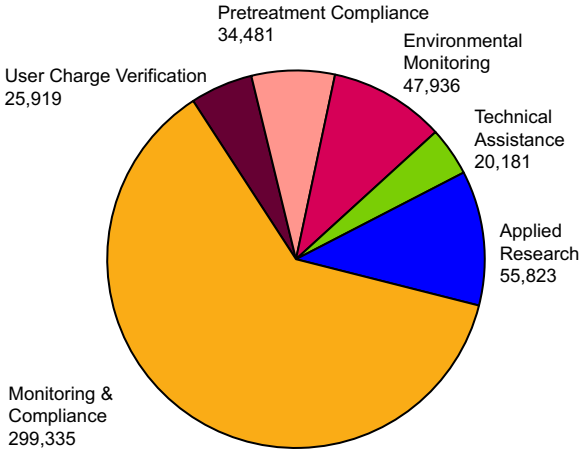
Five-Year Trend in Enforcement Activities	
Year	**Cease and Desist Orders**
2023	130
2024	76
2025	85
2026 Estimated	87
2027 Projected	79

Number of Emergency Responses



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

2027 Projected Laboratory Analyses By Program



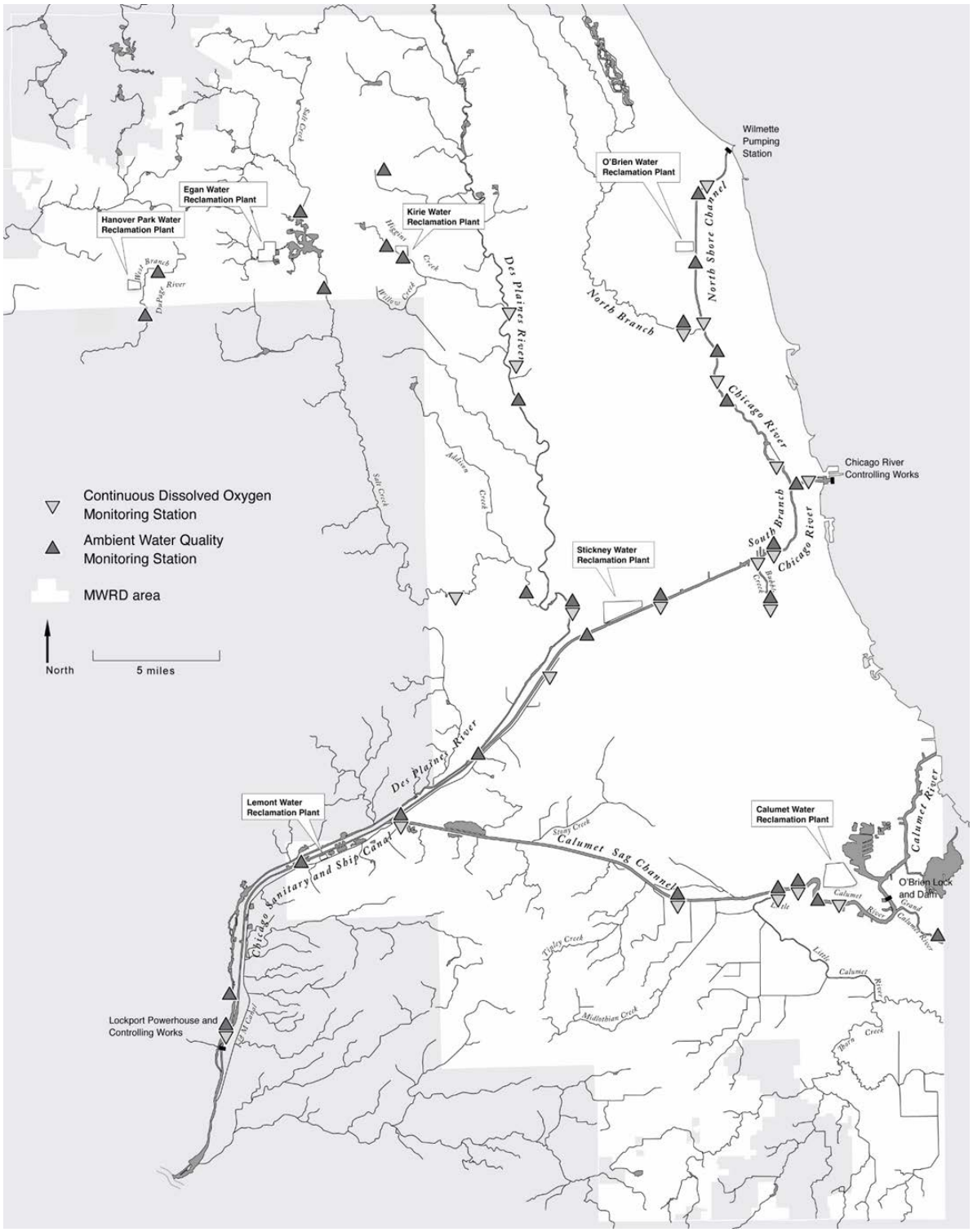
As shown in the above chart, the M&R Department provides assistance to first responders for hazardous materials emergencies and complaints of pollution to surface water and sewage systems. Approximately 173 investigations in response to requests from federal, state, and local agencies, municipalities, private citizens, industrial sources, and the M&O Department will be conducted in 2027. Due to significant program updates to the Chemical Toilet Wastes Disposal Program in 2025, the M&R Department anticipates receiving approximately 16 million gallons of chemical toilet wastes in 2027 and monitoring 10% of those disposals.

WATER AND AIR MONITORING

In 2027, the M&R Department will collect and analyze approximately 309 samples from 119 TARP groundwater quality monitoring wells and three TARP reservoirs. The M&R Department will also compile 10 annual monitoring reports for the four TARP tunnel systems, including the Mainstream, Calumet, Des Plaines, and Upper Des Plaines systems, as well as the Gloria Alitto Majewski, Thornton Composite, and McCook Reservoirs, to meet the operating permit requirements of these facilities. The groundwater monitoring program also includes groundwater monitoring at four biosolids management facilities in accordance with permits issued by the IEPA. Along with other monitoring programs, a total of 45 monitoring reports will be submitted to the IEPA.

On a daily basis, M&R monitors multiple critical control points of the liquid and solids process trains at each of the seven WRPs to improve operations and the quality of effluents and biosolids. This process includes chemical, biological, and microbiological monitoring, which will generate 483,675 projected tests in 2027. M&R provides support to the M&O Department by making non-proprietary reagents that are needed to operate online ammonia and chlorine analysis systems.

Monitoring & Research
Waterways Monitoring Program 4672 - Waterways Monitoring Stations



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

16000 MONITORING & RESEARCH — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:		Cost	Percent
1. OPERATIONS MONITORING: Monitor the District's collection, treatment, and disposal operations to ensure compliance with National Pollutant Discharge Elimination System, Illinois Environmental Protection Agency, and other regulations.	Liquid Process Analyses	$ 6,825,300	18.4 %
	Solids Process Analyses	$ 3,285,000	8.8 %
	Air Quality Monitoring	$ 290,700	0.8 %
		$ 10,401,000	28.0 %
2. WASTE MONITORING: Administer the Sewage and Waste Control Ordinance (Pretreatment Program), User Charge Ordinance (User Charge Program), Environmental Remediation Wastewater Ordinance, and Chemical Toilet Wastes Disposal Ordinance.	Residential Users	$ 306,600	0.8 %
	Large Commercial - Industrial and Tax-Exempt Users	$ 4,361,400	11.8 %
	Environmental Remediation	$ 204,000	0.5 %
	Chemical Toilet Waste	$ 284,700	0.8 %
* Note: "SIUs" refers to Significant Industrial Users.	SIUs* - Pretreatment Program	$ 5,669,100	15.3 %
	Other Industrial Users	$ 2,766,000	7.5 %
		$ 13,591,800	36.7 %
3. ENVIRONMENTAL MONITORING: Monitor the water quality of Lake Michigan and the waterways in order to detect and reduce the incidence of pollution.	Lake Michigan Monitoring	$ 66,200	0.2 %
	Waterways Monitoring	$ 2,573,000	6.9 %
	Inspection Events	$ 139,400	0.4 %
	Groundwater Monitoring	$ 628,100	1.7 %
		$ 3,406,700	9.2 %
4. TECHNICAL ASSISTANCE: Conduct a program of independent review of water reclamation plant operations, regular consultation, and assistance for the solution of operating problems, provide technical assistance to other agencies upon request, provide review and response to proposed regulations issued by federal, state, and local governments, and provide long-term facility planning.	M&O Assistance	$ 2,196,400	5.9 %
	General Assistance	$ 956,600	2.6 %
	Regulatory Review and Response	$ 627,900	1.7 %
	Engineering Process Design Support	$ 1,353,900	3.7 %
	Regulatory Compliance Reporting	$ 646,500	1.7 %
	Facility Capital Planning	$ 1,164,500	3.1 %
		$ 6,945,800	18.7 %
5. OPERATIONS & APPLIED RESEARCH: Conduct operations and applied research for process improvement and cost reduction in District operations.		$ 2,729,200	7.4 %
	Totals	$ 37,074,500	100.0 %

16000 MONITORING & RESEARCH OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
4650	Operations Monitoring	$ 8,599,919	2027	78	$ 10,401,000	$ (242,400)	(2.3)	a)
			2026	78	$ 10,643,400			
4660	Waste Monitoring	$12,148,263	2027	106	$ 13,591,800	$ 12,000	0.1	
			2026	108	$ 13,579,800			
4670	Environmental Monitoring	$ 3,130,679	2027	28	$ 3,406,700	$ 70,400	2.1	
			2026	28	$ 3,336,300			
4680	Technical Assistance	$ 6,313,974	2027	48	$ 6,945,800	$ 176,800	2.6	b)
			2026	50	$ 6,769,000			
4690	Operations and Applied Research	$ 2,411,048	2027	21	$ 2,729,200	$ (158,000)	(5.5)	c)
			2026	21	$ 2,887,200			
7604	Social Security and Medicare Contributions	$ 424,524	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$33,028,407	2027	281	$ 37,074,500	$ (141,200)	(0.4)%	
			2026	285	$ 37,215,700			

a) Decrease is due to a reduced acquisition strategy for the Stickney Analytical Laboratory instruments ($161,900).

b) Increase is due to the reallocation of salaries to more accurately reflect current activities ($171,300).

c) Decrease is due the end of the pilot study on digesters ($150,000).

16000 MONITORING & RESEARCH — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4650	Operations Monitoring: Monitoring of water reclamation plant operations to inform operations and comply with permits and regulations					
4652	Liquid Monitoring: Monitoring of the District's liquid process trains (primarily effluent) to inform operations and comply with permits and regulations	Liquid Process Analyses	215,732	215,733	215,122	
		Program Cost	$ 5,409,841	$ 7,128,800	$ 6,825,300	a)
		Program Cost/Analysis	$ 25.08	$ 33.04	$ 31.73	
4653	Solids Monitoring: Monitoring of the District's sludge and biosolids generated from the wastewater treatment process, including groundwater lysimeters at the solids management areas, to inform operations and comply with permits and regulations	Number of Analyses	72,515	71,186	70,139	
		Program Cost	$ 2,873,558	$ 3,208,500	$ 3,285,000	
		Program Cost/Analysis	$ 39.63	$ 45.07	$ 46.84	
4654	Air Monitoring: Air quality monitoring at the District's WRPs and solids management areas to comply with regulations and identify odors affecting surrounding areas resulting in citizen complaints	Number of Analyses	13,622	14,053	14,074	
		Sampling Events	301	268	242	
		Program Cost	$ 316,520	$ 306,100	$ 290,700	
		Program Cost/Analysis	$ 23.24	$ 21.78	$ 20.66	
4660	Waste Monitoring: Activities associated with sampling, analysis, enforcement, and administration of users so classified below to monitor compliance with the User Charge and Pretreatment Programs					
4661	User Charge Ordinance - Residential and Small Non-Residential Commercial/Industrial Users	Number of Users	1,781	1,803	1,831	
		Program Cost	$ 295,908	$ 308,700	$ 306,600	
		Program Cost/User	$ 166.15	$ 171.21	$ 167.45	
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Number of Users	3,247	3,138	3,207	
		Program Cost	$ 5,632,145	$ 4,317,200	$ 4,361,400	
		Program Cost/User	$ 1,734.57	$ 1,375.78	$ 1,359.96	
		Revenue	$ 48,296,864	$ 40,000,000	$ 51,200,000	b)
		Revenue/User	$ 14,874.30	$ 12,746.97	$ 15,965.08	
		Industrial Waste Monitoring Analyses	27,018	23,421	25,919	
		Program Cost/Analysis	$ 208.46	$ 184.33	$ 168.27	
4664	Environmental Remediation Wastewater Ordinance	Permits Issued	1	0	1.0	c)
		Program Cost	$ 174,262	$ 192,000	$ 204,000	
		Program Cost/Permit	$ 174,262.00	$ —	$ 204,000.00	

a) Decrease is due to a reduced acquisition strategy for the Stickney Analytical Laboratory ($161,900) and the Organic Compounds Analytical Laboratory ($86,000) instruments.

b) Increase is due to projected user charge trends and updated forecast method.

c) Increase is due to an additional permit request for environmental remediation.

16000 MONITORING & RESEARCH — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4665	Chemical Toilet Wastes Disposal Ordinance	Permits Issued	7	6	8	d)
		Program Cost	$ 243,239	$ 291,100	$ 284,700	
		Program Cost/Permit	$ 34,748.43	$ 48,516.67	$ 35,587.50	
4666	Sewage and Waste Control Ordinance - SIUs	Number of SIUs	312	286	300	
		Waste Monitoring Analyses	35,403	36,597	34,481	
		Program Cost	$ 5,465,814	$ 5,823,100	$ 5,669,100	e)
		Program Cost/Analysis	$ 154.39	$ 159.11	$ 164.41	
		Program Cost/SIU	$ 17,518.63	$ 20,360.49	$ 18,897.00	
4668	Other Regulatory Activities - Industrial Users	Number of IUs	186	161	212	f)
		Program Cost	$ 336,895	$ 2,647,700	$ 2,766,000	f)
		Program Cost/IU	$ 1,811.26	$ 16,445.34	$ 13,047.17	
4670	Environmental Monitoring: Regulatory required monitoring or discretionary sampling and analysis to address or evaluate the impact of wastewater conveyance, treatment, and discharge of treated effluent on local surface water and groundwater					
4671	Lake Michigan Monitoring: Sampling and analysis to determine the impact of Combined Sewer Overflow backflow, due to storm events, on the water quality of Lake Michigan	Program Cost	$ 51,329	$ 61,900	$ 66,200	
4672	Waterways Monitoring: Sampling and analysis of Chicago Area Waterways to assess the impact of treated effluent discharge and comply with regulations	Sampling Events	696	730	693	
		Environmental Analyses	37,156	35,432	38,851	
		Program Cost	$ 2,340,483	$ 2,529,000	$ 2,573,000	
		Program Cost/Analysis	$ 62.99	$ 71.38	$ 66.23	
4673	Inspection Events: Inspections in response to complaints from citizens and requests from fire and police departments, and municipal and regulatory agencies. Also, activities related to enforcement of the Sewage and Waste Control Ordinance for direct discharges to waterways	Inspection Events	158	102	154	g)
		Program Cost	$ 214,377	$ 132,800	$ 139,400	
		Program Cost/Inspection	$ 1,356.82	$ 1,301.96	$ 905.19	
4674	Groundwater Monitoring: Sampling and analysis conducted at various sites such as wells and reservoirs associated with the TARP System, and lysimeters and wells at solids management areas to comply with IEPA permits	Number of Analyses	8,630	8,534	9,085	
		Sampling Events	245	275	309	
		Number of Sites	135	135	135	
		Program Cost	$ 524,490	$ 612,600	$ 628,100	
		Program Cost/Analysis	$ 60.78	$ 71.78	$ 69.14	

d) Increase is due to a slight uptick in permit requests for chemical toilet waste hauling.

e) Decrease is due to the reduction of the Industrial Waste Division monitoring equipment ($129,700) based on operational priority.

f) Increase is due to more industrial users requiring an increase in sampling and inspections for phosphorus and per- and polyfluoroalkyl substances.

g) Increase is due to the underestimation of 2026 inspection events.

16000 MONITORING & RESEARCH — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4680	Technical Assistance					
4681	Assistance to Maintenance & Operations Department Troubleshoot problems in plant operations or evaluate options to improve the effectiveness and cost efficiencies in plant operations	Responses Completed	302	328	352	
		Number of Analyses	17,247	18,987	19,559	
		Inspection/Sampling Events	576	403	517	h)
		Program Cost	$ 2,123,037	$ 2,148,400	$ 2,196,400	
		Program Cost/Analysis	$ 123.10	$ 113.15	$ 112.30	
		Program Cost/Event	$ 3,685.83	$ 5,331.02	$ 4,248.36	
4682	General Assistance to All Other Departments: Technical assistance based on requests, primarily to the Law Department	Responses Completed	237	250	255	
		Number of Analyses	622	1,002	622	i)
		Sampling Events	51	61	24	i)
		Program Cost	$ 805,848	$ 913,400	$ 956,600	
		Program Cost/Analysis	$ 1,295.58	$ 911.58	$ 1,537.94	
		Program Cost/Event	$ 15,800.94	$ 14,973.77	$ 39,858.33	
4683	Regulatory Review and Response: Review of current or pending federal, state, and local regulations to determine the impact and cost on District operations	Responses Completed	19	22	22	
		Program Cost	$ 552,401	$ 627,300	$ 627,900	
4684	Engineering Process Design Support: Technical assistance to the Engineering Department to improve District facilities and optimize process design	Program Cost	$ 1,199,396	$ 1,313,600	$ 1,353,900	
4685	Regulatory Compliance Reporting: Preparation of reports and letters required by regulatory agencies, such as USEPA and IEPA, to comply with permits and other regulatory requirements or to justify modifications of regulatory requirements	Reports/Data Transmittal Letters	57	49	49	
		Program Cost	$ 580,034	$ 654,100	$ 646,500	
		Program Cost/Report	$ 10,176.04	$ 13,348.98	$ 13,193.88	
4686	Facility Capital Planning and Capital/Maintenance Project Evaluations: Activities to develop, facilitate, prioritize, and document the District's capital plan alternatives to improve the District's treatment plant processes and infrastructure	Program Cost	$ 1,053,258	$ 1,112,200	$ 1,164,500	
4690	Operations and Applied Research: Basic and applied research to generate information to improve District operations, evaluate the impact of District activities on the environment, and to address the potential impact of regulations on District operations	Sampling Events	2,019	1,904	1,862	
		Research Projects	35	45	52	j)
		Laboratory Analyses	43,854	27,074	55,823	j)
		Program Cost	$ 2,411,048	$ 2,887,200	$ 2,729,200	k)
		Program Cost/Analysis	$ 54.98	$ 106.64	$ 48.89	
7604	Social Security and Medicare Contributions	Program Cost	$ 424,524	$ —	$ —	
		Totals	$ 33,028,407	$ 37,215,700	$ 37,074,500	

h) Increase is due to a new tracking metric to include the Industrial Waste Division special investigations.

i) Decrease is due to analyses and sampling in alternate years for the Tinley Creek Bank Stabilization and Deer Creek projects, which will not require sampling in 2027.

j) Increase is due to new initiatives, including the hemp and farmland carbon and nitrogen projects.

k) Decrease is due to the end of the digester optimization pilot study ($150,000).

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	$ —
601050	Compensation Plan Adjustments	44,567	308,700	308,700	208,281	244,200	200,000	—
601060	Compensation for Paid Overtime	246,031	276,000	276,000	189,906	250,000	240,000	—
601070	Social Security and Medicare Contributions	424,524	463,600	463,600	341,809	445,400	481,800	—
601100	Tuition and Training Payments	57,579	130,700	130,700	99,053	91,300	28,500	—
601270	General Salary Adjustments	—	—	—	—	—	933,100	—
100	TOTAL PERSONAL SERVICES	30,953,471	33,712,800	33,712,800	23,399,869	32,917,600	34,770,600	—
612010	Travel	13,918	44,700	44,700	23,614	42,100	8,900	—
612030	Meals and Lodging	46,524	106,100	106,100	49,471	91,900	18,300	—
612040	Postage, Freight, and Delivery Charges	7,353	9,500	9,500	9,500	8,700	8,000	—
612050	Compensation for Personally-Owned Automobiles	23,855	27,100	27,100	14,123	25,400	27,200	—
612080	Motor Vehicle Operating Services	541	500	500	—	200	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	—
612430	Payments for Professional Services	113,281	540,000	529,500	524,879	527,700	460,100	—
612490	Contractual Services, N.O.C.	437,047	724,700	671,100	648,089	682,700	284,800	—
612790	Repairs to Marine Equipment	28,225	77,100	77,100	73,321	75,600	61,600	—
612820	Computer Software Maintenance	31,372	32,700	33,700	32,353	32,600	25,300	—
612970	Repairs to Testing and Laboratory Equipment	412,879	499,200	498,200	484,435	479,700	459,200	—
200	TOTAL CONTRACTUAL SERVICES	1,134,595	2,082,600	2,018,500	1,878,785	1,986,000	1,372,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	32,812	60,400	60,400	56,255	59,300	12,400	—
623530	Farming Supplies	9,137	15,000	15,000	15,000	15,000	15,500	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	411,108	458,000	458,000	439,983	448,900	446,800	—
623700	Wearing Apparel	17,833	14,000	14,000	13,699	13,800	12,000	—
623720	Books, Maps, and Charts	900	1,000	1,000	426	800	900	—
623810	Computer Supplies	—	300	300	—	—	—	—
623820	Fuel	11,710	16,600	16,600	16,600	16,600	21,000	—
623840	Gases	—	—	—	—	—	31,000	—

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
623990	Materials and Supplies, N.O.C.	53,839	66,100	66,100	62,339	65,600	44,000	—
300	TOTAL MATERIALS AND SUPPLIES	537,339	631,400	631,400	604,302	620,000	583,600	—
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	—
400	TOTAL MACHINERY AND EQUIPMENT	403,002	788,900	853,000	837,116	761,000	347,800	—
TOTAL MONITORING & RESEARCH		$ 33,028,407	$ 37,215,700	$ 37,215,700	$ 26,720,072	$ 36,284,600	$ 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				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
110	**Executive Division**					
111	**Executive Section**					
EX11	Director of Monitoring & Research	1	1		1	
EX06	Secretary to Officer	1	1		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	
					Proposed by the Executive Director	
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	
					Proposed by the Executive Director	
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	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician	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		1	
HP11	Laboratory Technician	3	3		3	
TOTAL 165	Organic Compounds Analytical Laboratory Section	10	10	1,203,617	9	1,053,006
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	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Senior Environmental Chemist	2	2		2	
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	2	2		2	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician	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	102	10,969,396
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

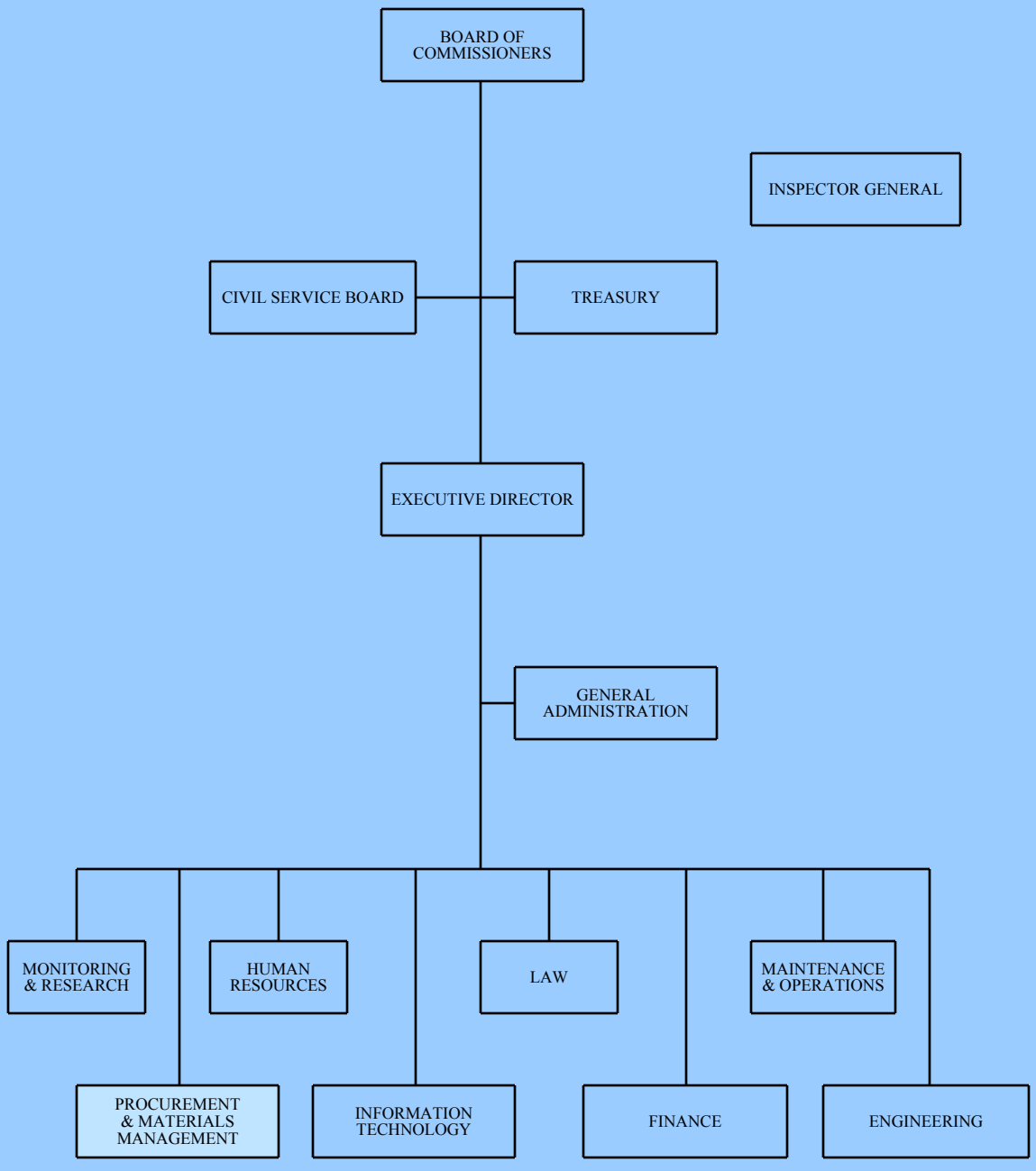
Fund: Corporate
Dept: Monitoring & Research

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
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	281	33,116,970

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

NOTE PAGE


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET CHICAGO, ILLINOIS 60611-3154 312.751.5600

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Eira L. Corral Sepúlveda
Sharon Waller

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for Procurement & Materials Management Department

The Procurement & Materials Management Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

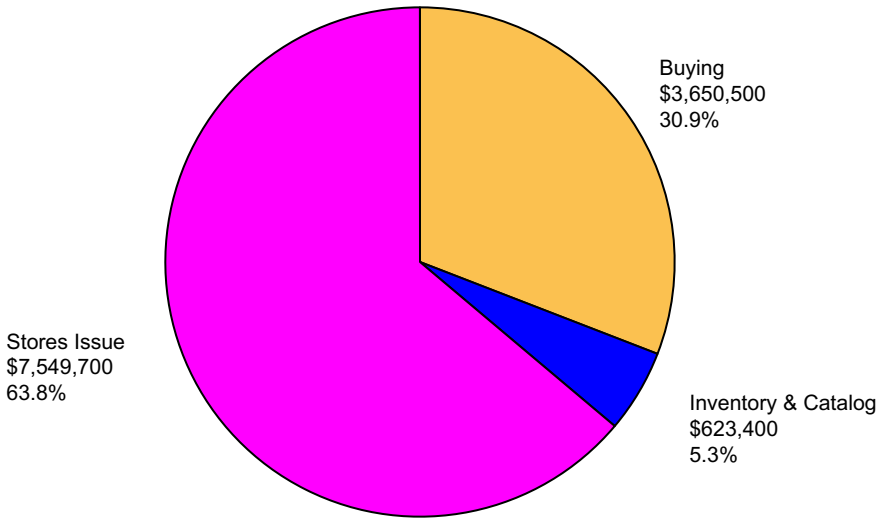
Thank you for the opportunity to present the proposed Procurement & Materials Management Department budget for 2027.

Respectfully submitted,

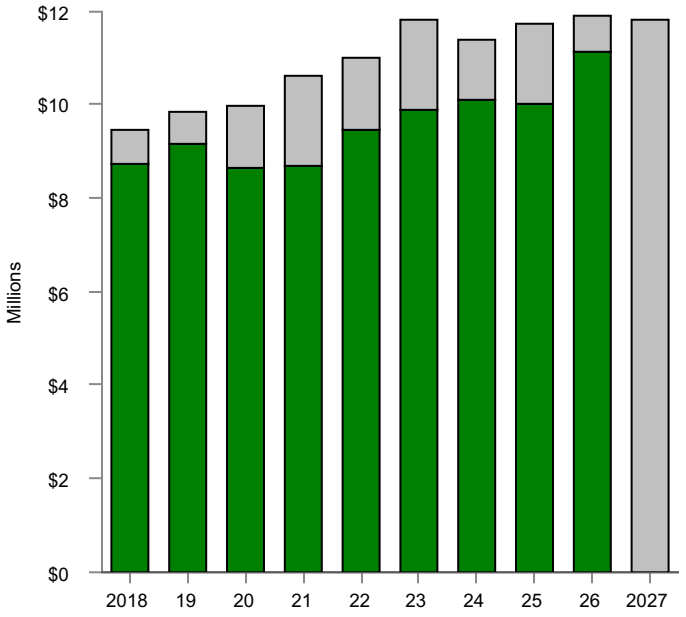
Darlene A. LoCascio
Director of Procurement & Materials Management

PROCUREMENT & MATERIALS MANAGEMENT
PROGRAMS

2027	$11,823,600
2026	$11,884,900
Decrease	($61,300)



APPROPRIATIONS & EXPENDITURES



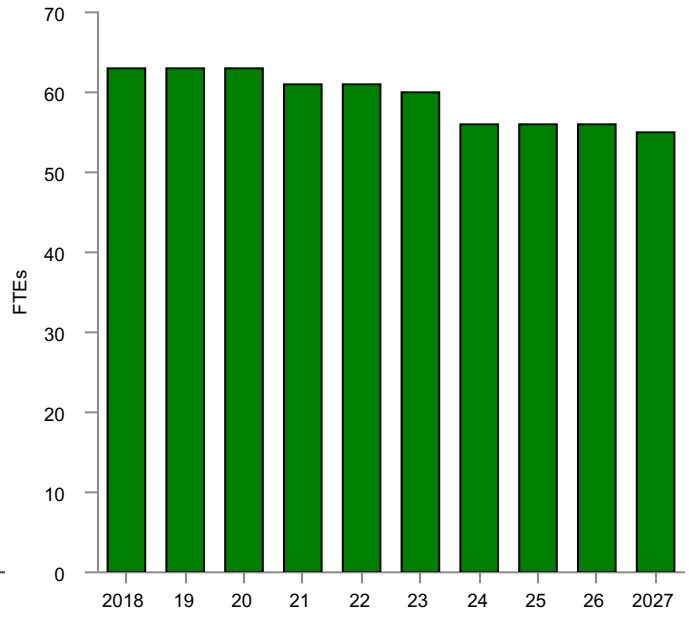
2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

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

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

BUDGETED FTE POSITIONS

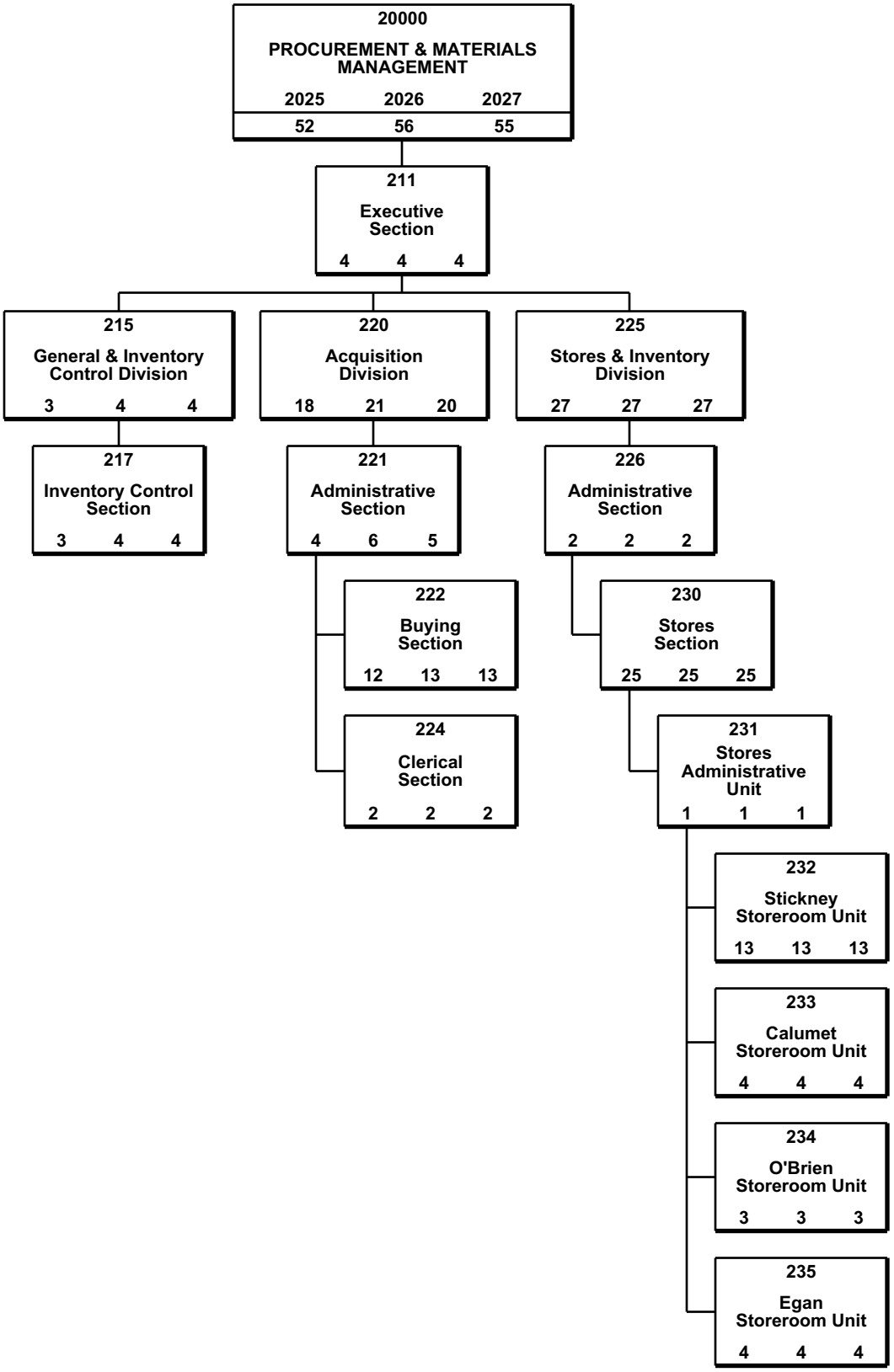


2021 - Decrease is due to an organizational redesign.

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

2027 - Decrease is due to the drop of one Budget and Management Analyst position.

PROCUREMENT & MATERIALS MANAGEMENT



PROCUREMENT & MATERIALS MANAGEMENT

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

Departmental Summary

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

Summary of 2026 Major Accomplishments

- Created a procurement guide, incorporating all procurement statutes, policies, guidelines, and procedures into one comprehensive document. This will be distributed in 2027 and will provide a reference tool for both internal and external customers;
- Worked with the Maintenance & Operations Department to replace the Stickney storeroom roof by initiating an innovative procurement process to facilitate this vital work. We combined elements of co-operative purchasing and competitive bidding to expedite the work and procure it at a fair price;
- Worked closely with the District's consultants and other departments to set the framework for a comprehensive Enterprise Resource Planning system;
- Proactively pursued a contract development system to increase the efficiency of the contract process at the lowest cost to the District.

2027 Appropriation and Position Summary

The 2027 appropriation for P&MM is $11,823,600, a decrease of $61,300, or 0.5 percent, from 2026. The staffing level has decreased from 56 to 55 positions due to the drop of one Budget & Management Analyst position.

2027 Budget Highlights in Support of the Strategic Plan

The Procurement Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Business Resilience: Safeguard business continuity

- Begin implementation of a multi-year plan to replace aging storeroom equipment, including vertical carousels, forklifts, and floor cleaning equipment.

Resource Development & Management: Advance resource recovery and reuse

- Work to identify unused District space that can be converted into usable storage space.

Proactive Evolution: Continuously improve operations and processes

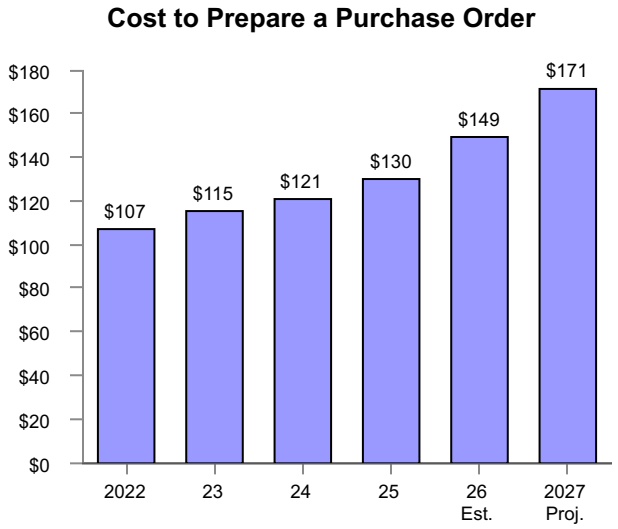
- Procure and collaborate with the Maintenance & Operations Department in the implementation of a new computerized Maintenance Management System;
- Collaborate with Maintenance & Operations Department to ensure that all engineering spare parts are assigned to proper assets;
- Work with the Information Technology Department and other stakeholders to develop and complete a request for proposal for a new Enterprise Resource Planning system;
- Implement a District-wide contract development system that streamlines the creation, collaborative review, and finalization of contract and request for proposal documents. This will provide standardization of contract language and boilerplates for different contract types and incorporate the electronic bidding spreadsheet into contract documents.

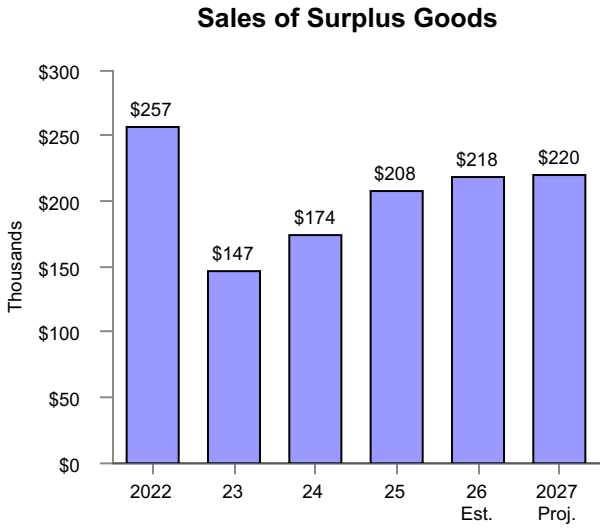
Cost to Prepare a Purchase Order

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

Sales of Surplus Goods

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





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

2023 - Decrease is due to fewer large scrap items being available for sale.

2024 - Increase is due to a greater volume of obsolete equipment and vehicles being available for sale.

2025 - Increase is due to a greater volume of obsolete equipment being available for sale.

20000 PROCUREMENT & MATERIALS MANAGEMENT OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Provide purchasing services for all outside labor, materials, services, and equipment through contracts and purchase orders with an estimated value of $294.6 million. The estimated number of contracts and purchase orders is 90 and 5,900, respectively. Maximize participation in District purchases by administering the Minority-owned Business Enterprise, Women-owned Business Enterprise, and Veteran-owned Business Enterprise programs. Support for the department's budget preparation.	$ 3,650,500	30.9 %
2. Service the District's user departments' material and supply requirements by operating and maintaining an effective and economical storeroom function by ordering, receiving, storing, and issuing inventory valued at $39,050,000 and consisting of 74,600 items.	$ 7,549,700	63.8 %
3. Support the material and supply requirements of the District by planning, monitoring, cataloging, and controlling $39,050,000 of inventory consisting of 74,600 items.	$ 623,400	5.3 %
Totals	$ 11,823,600	100.0 %

PROGRAMS BY PRIORITY:		2025		Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
7253	Support Department Budget Preparation, Monitoring, and Administration	$ 213,793	2027	2	$ 218,700	$ 17,400	8.6
			2026	2	$ 201,300		
7260	Buying Procedures	$ 2,505,122	2027	23	$ 3,431,800	$ (38,300)	(1.1)
			2026	24	$ 3,470,100		
7270	Inventory and Cataloging	$ 365,643	2027	5	$ 623,400	$ 66,900	12.0
			2026	5	$ 556,500		
7280	Stores Operation and Issue	$ 6,841,843	2027	25	$ 7,549,700	$ (107,300)	(1.4)
			2026	25	$ 7,657,000		
7604	Social Security and Medicare Contributions	$ 76,621	2027	—	$ —	$ —	—
			2026	—	$ —		
	Totals	$10,003,022	2027	55	$ 11,823,600	$ (61,300)	(0.5)%
			2026	56	$ 11,884,900		

20000 PROCUREMENT & MATERIALS MANAGEMENT — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	$ 213,793	$ 201,300	$ 218,700	
7260	Buying Procedures					
	Purchase of all Labor, Materials, Services, and Equipment for the District					
7261	Prepare, Issue, and Maintain Purchase Orders to Appropriate Suppliers	Purchase Orders	5,586	5,900	5,900	
		Cost	$ 455,537	$ 589,500	$ 607,500	
		Cost/Purchase Order	$ 81.55	$ 99.92	$ 102.97	
7262	Process Requisition Requirements into Inquiries for Competitive Purchases	Requisitions	7,974	8,200	8,200	
		Cost	$ 283,001	$ 399,000	$ 408,700	
		Cost/Requisition	$ 35.49	$ 48.66	$ 49.84	
7263	Purchase all Labor, Materials, Services, and Equipment through Formal Contracts	Contracts Advertised	105	135	90	a)
		Cost	$ 1,005,644	$ 1,225,600	$ 1,273,800	
		Cost/Contract	$ 9,577.56	$ 9,078.52	$ 14,153.33	
7264	Prepare, Receive, and Evaluate Quotations from Various Suppliers	Inquiries	23,893	24,500	23,500	
		Cost	$ 303,465	$ 417,200	$ 428,700	
		Cost/Inquiry	$ 12.70	$ 17.03	$ 18.24	
7265	Advertise, Evaluate Bids, and Award the Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees	Revenue	$ 208,123	$ 160,000	$ 220,000	b)
		Cost	$ 97,654	$ 105,000	$ 120,400	
		Cost/$1,000 Revenue	$ 469.21	$ 656.25	$ 547.27	
7269	Buying Procedures - All Other (General)	Cost	$ 359,821	$ 733,800	$ 592,700	c)
7270	Inventory and Cataloging					
	Plan and Control Inventory to Support Material and Supply Requirements of the District					
7271	Identify, Classify, Code, and Maintain Catalog Descriptions for Equipment, Materials, and Supplies in District Storerooms	Inventory	$ 39,014,170	$ 37,800,000	$ 39,050,000	d)
		Cost	$ 53,237	$ 121,900	$ 152,400	e)
		Cost/Million	$ 1,364.56	$ 3,224.87	$ 3,902.69	
7272	Cycle Counting and Transaction File Maintenance to Ensure Optimum Levels of Inventory and Accountability of District Stock	Inventory	$ 39,014,170	$ 37,800,000	$ 39,050,000	d)
		Cost	$ 172,508	$ 214,800	$ 224,700	
		Cost/Million	$ 4,421.68	$ 5,682.54	$ 5,754.16	
7273	Requirement Planning, Controlling, Monitoring, and Analyzing Commodity Index Coded Items in an Optimum and Economic Manner	Cost	$ 102,696	$ 163,200	$ 182,300	
7279	Inventory and Cataloging - All Other (General)	Cost	$ 37,202	$ 56,600	$ 64,000	

a) The threshold for advertising contracts has increased from $10,000 for services and $25,000 for goods, to $60,000 for both, resulting in fewer contracts being advertised.

b) Increase is due to a greater volume of obsolete inventory being available for sale.

c) Decrease is due to the purchase of contract management software ($150,000) in 2026.

d) Increase is due to annual fluctuations in inventory levels.

e) Increase is due to the reallocation of salaries to more accurately reflect current activities ($25,000).

20000 PROCUREMENT & MATERIALS MANAGEMENT — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7280	Stores Operation and Issue					
	Operate and Maintain an Effective and Economical Storeroom Function					
7282	Initiate and Prepare Requisitions, Material Requirement Planning Runs, Systems Contracts, Total Stock Transports, Two-Steps, and Miscellaneous Purchases in Accordance with Established Polices and Rules	Requisitions	13,005	10,900	12,000	
		Cost	$ 446,566	$ 516,100	$ 520,600	
		Cost/Requisition	$ 34.34	$ 47.35	$ 43.38	
7283	Receive, Inspect, and Move Purchased Materials, Both Stock and Non-Stock Items, to Ensure Compliance with Quantity, Quality, and Specifications of Purchase Orders	Receipts	19,392	19,350	19,500	
		Cost	$ 599,205	$ 653,700	$ 664,900	
		Cost/Receipt	$ 30.90	$ 33.78	$ 34.10	
7284	Provide the Proper Storage Facilities, People, and Equipment to Effectively Store Materials and Supplies to Protect Against Damage, Malfunction or Loss, and to Move Materials in a Safe and Economical Manner	Inventory	$ 39,014,170	$ 37,800,000	$ 39,050,000	f)
		Cost	$ 666,934	$ 810,400	$ 846,000	
		Cost/Million	$ 17,094.66	$ 21,439.15	$ 21,664.53	
7285	Provide Controlled Disbursement of Stored Materials and Supplies to Requesting Departments	Issue Slips	16,770	18,400	18,600	
		Cost	$ 701,610	$ 770,200	$ 797,300	
		Cost/Issue Slip	$ 41.84	$ 41.86	$ 42.87	
7286	Stores Operation and Issue - All Other (General)	Cost	$ 203,893	$ 283,000	$ 233,400	g)
7289	Inventory Purchases	Cost	$ 4,223,635	$ 4,623,600	$ 4,487,500	
7604	Social Security and Medicare Contributions	Cost	$ 76,621	$ —	$ —	
		Totals	$ 10,003,022	$ 11,884,900	$ 11,823,600	

f) Increase is due to annual fluctuations in inventory levels.

g) Decrease is due to the purchase of overhead fans ($40,000) and an order picker ($30,000) in 2026, offset by an increase in materials and supplies not on contract ($13,600).

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	$ —
601050	Compensation Plan Adjustments	15,668	22,800	22,800	—	7,400	37,600	—
601060	Compensation for Paid Overtime	1,916	9,800	9,800	1,326	4,800	9,800	—
601070	Social Security and Medicare Contributions	76,621	94,300	94,300	63,588	81,600	97,300	—
601100	Tuition and Training Payments	6,945	13,200	13,200	6,883	12,400	13,400	—
601270	General Salary Adjustments	—	—	—	—	—	125,900	—
100	TOTAL PERSONAL SERVICES	5,578,560	6,688,000	6,688,000	4,323,764	6,209,100	6,972,300	—
612010	Travel	—	1,000	1,000	—	900	1,200	—
612030	Meals and Lodging	—	1,200	1,200	—	1,100	1,300	—
612050	Compensation for Personally-Owned Automobiles	69	800	800	197	400	900	—
612080	Motor Vehicle Operating Services	45	200	200	—	100	100	—
612360	Advertising	86,957	127,200	117,200	103,535	90,800	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	—
612800	Repairs to Office Furniture and Equipment	—	1,200	1,200	1,100	300	1,000	—
612820	Computer Software Maintenance	63,363	155,300	155,300	56,010	134,500	146,800	—
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	—	400	—
612860	Repairs to Vehicle Equipment	13,458	17,500	37,400	32,594	37,400	37,400	—
200	TOTAL CONTRACTUAL SERVICES	170,694	477,400	477,400	206,136	416,500	323,600	—
623030	Metals	181,687	200,000	200,000	197,316	226,000	226,000	—
623070	Electrical Parts and Supplies	445,233	540,500	540,500	484,999	490,000	490,000	—
623090	Plumbing Accessories and Supplies	601,377	650,000	570,000	466,171	640,000	620,000	—
623110	Hardware	117,078	113,000	123,000	122,989	112,000	120,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	218,933	240,700	210,700	153,623	210,000	210,000	—
623170	Fiber, Paper, and Insulation Materials	68,765	66,800	61,800	49,087	60,000	60,000	—
623190	Paints, Solvents, and Related Materials	32,524	37,000	37,000	32,241	36,000	37,000	—
623250	Vehicle Parts and Supplies	37,372	39,300	39,300	25,817	34,000	34,000	—
623270	Mechanical Repair Parts	213,662	277,300	237,300	193,338	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	—

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	—
623660	Cleaning Supplies	350,366	343,000	403,000	347,508	310,000	368,000	—
623680	Tools and Supplies	139,398	124,500	164,500	142,630	129,000	144,500	—
623700	Wearing Apparel	202,720	207,700	207,700	184,826	200,000	190,000	—
623780	Safety and Medical Supplies	80,762	86,300	86,300	77,397	75,000	75,000	—
623810	Computer Supplies	17,910	16,000	26,000	24,141	15,000	15,000	—
623820	Fuel	266,210	325,000	325,000	281,565	370,000	380,000	—
623840	Gases	125,679	133,500	133,500	103,412	128,000	105,000	—
623850	Communications Supplies	21,000	20,500	20,500	18,051	20,000	20,000	—
623860	Lubricants	378,926	372,200	332,200	271,849	340,000	340,000	—
623990	Materials and Supplies, N.O.C.	17,950	17,200	22,200	20,209	15,000	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	—
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	$ —

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

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

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

Fund: Corporate
Dept: Procurement & Materials Management

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
211	**Executive Section**					
EX08	Director of Procurement & Materials Management	1	1		1	
HP20	Assistant Director of Procurement & Materials Management	1	1		1	
EX06	Secretary to Officer	2	2		2	
TOTAL 211	Executive Section	4	4	785,604	4	791,266
215	**General & Inventory Control Division**					
217	**Inventory Control Section**					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	—	—		1	
HP16	Supervising Stores Specialist	—	1		—	
HP12	Stores Specialist	3	3		3	
TOTAL 217	Inventory Control Section	3	4	399,133	4	459,152
TOTAL 215	General & Inventory Control Division	3	4	399,133	4	459,152
220	**Acquisition Division**					
221	**Administrative Section**					
HP16	Senior Budget & Management Analyst	—	1		1	
HP14	Budget & Management Analyst	1	—		—	
HP14	Budget & Management Analyst #1	—	1		—	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	2	3		3	
TOTAL 221	Administrative Section	4	6	553,268	5	459,267
222	**Buying Section**					
HP18	Procurement Manager	1	1		1	
HP17	Supervising Buyer	2	2		2	
HP16	Senior Buyer	5	5		5	
HP14	Buyer	4	5		5	
TOTAL 222	Buying Section	12	13	1,711,630	13	1,726,026

Fund: Corporate
Dept: Procurement & Materials Management

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
224	**Clerical Section**					
HP11	Administrative Specialist	1	1		1	
HP09	Administrative Clerk	1	1		—	
HP09	Administrative Clerk #1	—	—		1	
TOTAL 224	Clerical Section	2	2	167,996	2	167,996
TOTAL 220	Acquisition Division	18	21	2,432,895	20	2,353,289
225	**Stores & Inventory Division**					
226	**Administrative Section**					
HP19	Stores & Inventory Manager #2 (New Grade HP18)	1	1		1	
HP14	Senior Stores Specialist	—	1		1	
TOTAL 226	Administrative Section	2	2	321,369	2	315,346
230	**Stores Section**					
231	**Stores Administrative Unit**					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	1		—	
HP16	Supervising Stores Specialist	—	—		1	
TOTAL 231	Stores Administrative Unit	1	1	175,008	1	126,477
232	**Stickney Storeroom Unit**					
HP14	Budget & Management Analyst	1	1		1	
NR1857	Principal Storekeeper	2	2		2	
NR1853	Storekeeper	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
NR1835	Materials Handler Laborer #1	1	1		1	
TOTAL 232	Stickney Storeroom Unit	13	13	1,344,470	13	1,400,267
233	**Calumet Storeroom Unit**					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	2	2		2	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 233	Calumet Storeroom Unit	4	4	417,893	4	434,595

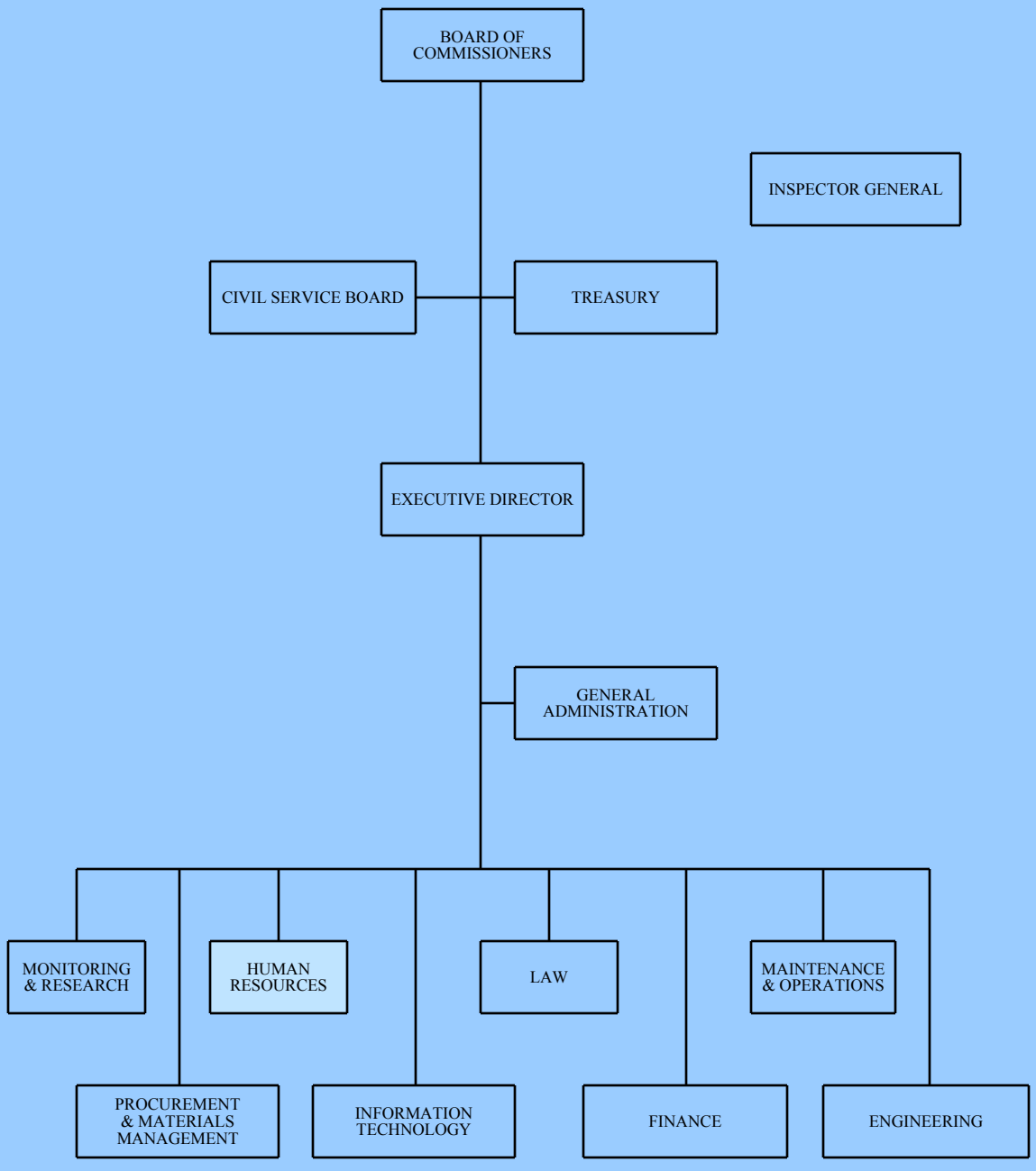
Fund: Corporate
Dept: Procurement & Materials Management

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
234	**O'Brien Storeroom Unit**					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	1	1		1	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 234	O'Brien Storeroom Unit	3	3	313,893	3	326,435
235	**Egan Storeroom Unit**					
NR1857	Principal Storekeeper	1	1		1	
NR1853	Storekeeper	2	2		2	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 235	Egan Storeroom Unit	4	4	417,893	4	434,595
TOTAL 230	Stores Section	25	25	2,669,156	25	2,722,369
TOTAL 225	Stores & Inventory Division	27	27	2,990,525	27	3,037,716
TOTAL	Procurement & Materials Management	52	56	6,608,156	55	6,641,423

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

NOTE PAGE


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
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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

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Eira L. Corral Sepúlveda
Sharon Waller

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Human Resources Department

The Human Resources Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Human Resources Department budget for 2027.

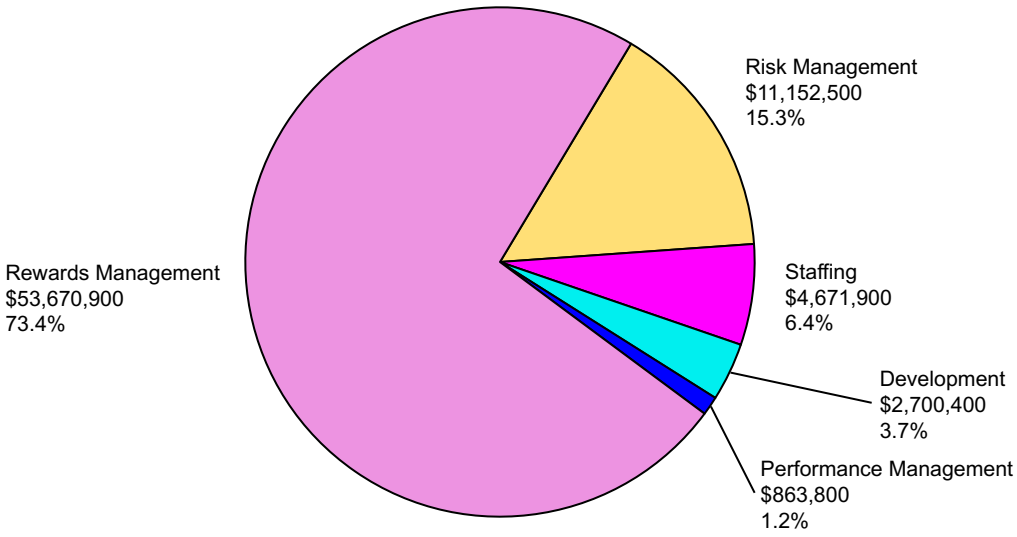
Respectfully submitted,

James E. Fisher

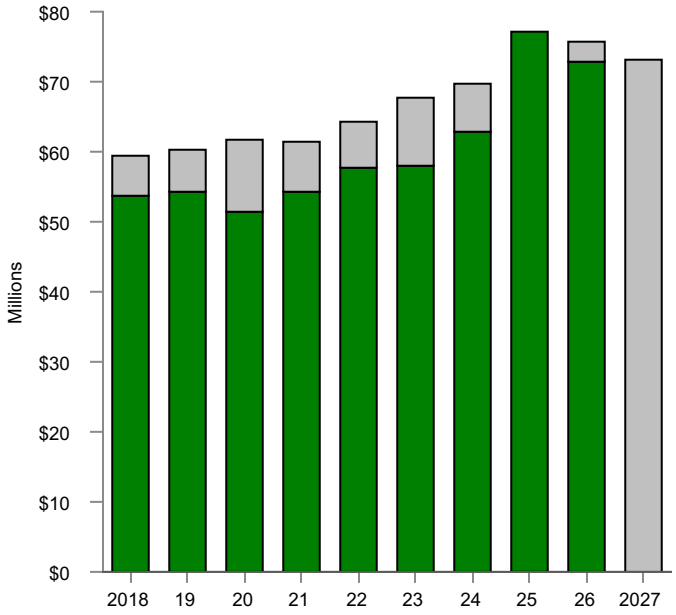
James E. Fisher
Director of Human Resources

HUMAN RESOURCES
PROGRAMS

2027	$73,059,500
2026	$75,515,400
Decrease	($2,455,900)



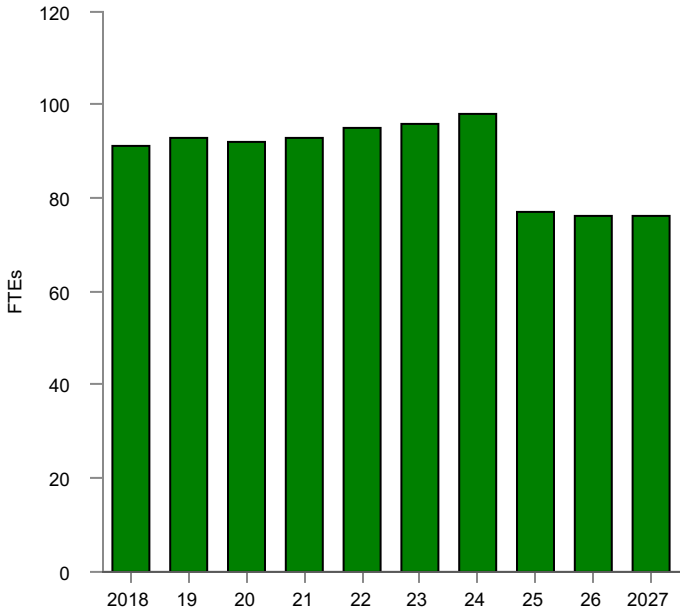
APPROPRIATIONS & EXPENDITURES



2026 Expenditures are estimated
EXPENDITURES APPROPRIATIONS

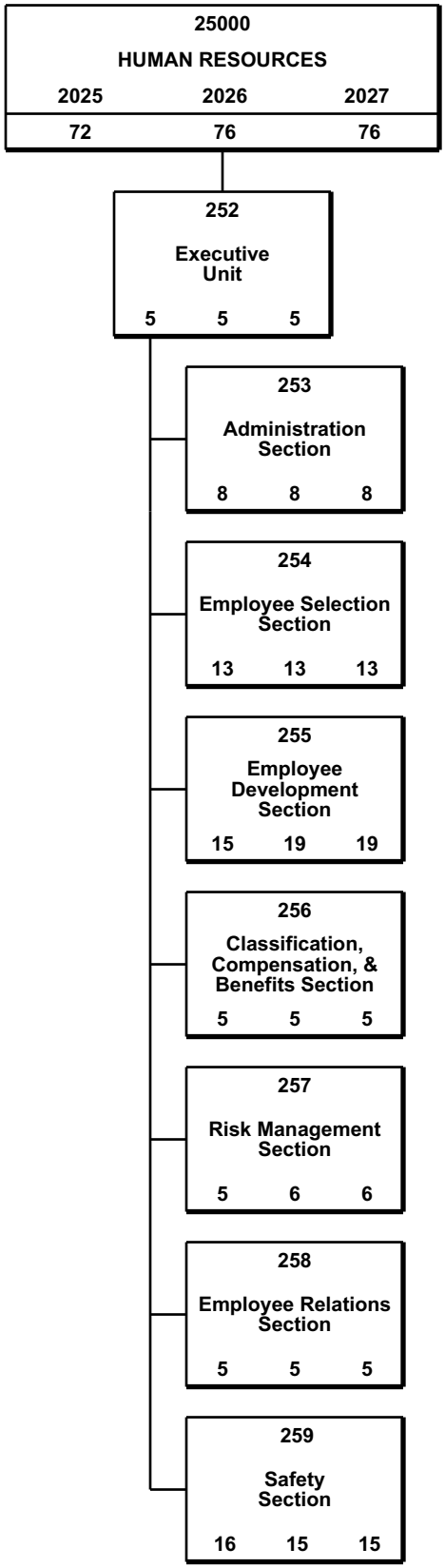
2025-2026 - Increase is due to higher costs for the Employee and Retiree Health Benefits Program, as well as employer contributions to the 401(a) Retirement Plan.
2027 - Decrease is due to reimbursements from the OPEB Trust Fund to assist in funding retiree health care costs. Annual reimbursements of up to $10 million will offset these costs and reduce the impact on the District's annual operating budget.

BUDGETED FTE POSITIONS



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

HUMAN RESOURCES



HUMAN RESOURCES

The mission of the Human Resources Department is to cultivate a high-performing workforce by attracting, developing, engaging, and retaining talented employees who support the District's mission and strategic priorities. Through strategic workforce planning, leadership development, employee engagement, risk management, and continuous improvement, the Department delivers innovative, efficient, and cost-effective human resources programs that strengthen organizational resilience, promote a safe and inclusive workplace, and support operational excellence.

Departmental Summary

The Human Resources Department's primary responsibilities include:

- **Talent Acquisition and Workforce Planning:** Attract, recruit, onboard, and retain a highly qualified and diverse workforce while supporting succession planning, preserving institutional knowledge, and ensuring the District has the talent necessary to achieve its strategic objectives.
- **Employee Development:** Foster a culture of continuous learning by providing leadership development, technical training, professional development, apprenticeship opportunities, and educational programs that prepare employees for current and future organizational needs.
- **Performance Management:** Promote employee engagement, accountability, and organizational excellence by equipping managers and employees with performance management tools, coaching, constructive feedback, and professional development opportunities.
- **Total Rewards Management:** Develop and administer competitive compensation, benefits, wellness, recognition, and work-life balance initiatives that strengthen employee engagement and support the recruitment and retention of a high-performing workforce.
- **Risk Management:** Administer comprehensive risk management, workers' compensation, insurance, and loss prevention programs that protect District employees, operations, and assets while supporting business continuity.
- **Safety and Occupational Health:** Promote a culture of safety by identifying workplace hazards, implementing effective controls, ensuring regulatory compliance, and providing comprehensive safety education and training that protects employees and supports operational resilience.

Summary of 2026 Major Accomplishments

- Opened the first recruitment for the District's new Treatment Plant Operator Apprenticeship Program;
- Launched the new three-year leadership training, Elevate Leadership Program, designed to advance leadership capacity across the District by providing targeted development for newly appointed leaders as well as current leaders up through executive-level classifications;
- Continued a combined format of digital and in-person group safety training to facilitate efficient District-wide training delivery;
- The District's Return-to-Work Program continued to reduce both frequency and severity of employee injuries, with the average bi-weekly lost time days in 2026, 54 percent lower than at the inception of the Program in 2013;
- Employees received mandatory refresher compliance trainings for active shooter response, diversity, inclusion, and harassment prevention, and the District's Ethics Ordinance;
- Employees underwent specialized training in electrical safety, mine safety, odor recognition, and HAZMAT/HAZWOPER protocol;
- Employees participated in personalized one-on-one coaching sessions;
- Hosted the Take Our Daughters and Sons to Work Day event at four District locations.

2027 Appropriation and Position Summary

The 2027 appropriation for the Human Resources Department is $73,059,500, a decrease of $2,455,900, or 3.3 percent, from 2026. The staffing level remains unchanged at 76 positions. The number of employees budgeted in the Human Resources Department includes 13 Apprentices and three Civil Service Board members.

2027 Budget Highlights in Support of the Strategic Plan

The Human Resource Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Resource Development and Management: Cultivate a Workplace that Appeals to and Retains Existing Employees

- Roll out year two of the District's Leadership Development Program for supervisors and managers to strengthen leadership competencies and aid in succession planning, employee engagement, and organizational effectiveness;

- Build on the District mentoring program through the addition of an employee mentoring program to provide new hires with tools, resources, and contacts to help them acclimate to the District workplace;
- Deliver District-wide regulatory safety, ethics, harassment prevention, diversity and inclusion, and specialized technical training that promotes a safe, respectful, and inclusive workplace while supporting employee growth and professional development;
- Engage employees through a refreshed employee survey to solicit feedback on different aspects of the organizational culture and measure levels of satisfaction related to various workplace topics important to employees;
- Expand employee wellness initiatives through digital health platforms, biometric screenings, mental health resources, wellness education, and the Employee Assistance Program to enhance employee well-being and work-life balance.

Resource Development and Management: Inspire Highly Qualified Candidates to Join the MWRD

- Strengthen strategic recruitment partnerships with operating departments through the Recruitment Strategy Committee to identify innovative hiring strategies, attract qualified candidates for difficult-to-fill positions, and expand outreach to diverse applicant pools;
- Expand apprenticeship and workforce development initiatives, including exploring partnerships with local programs in water and wastewater technology, to create additional career pathways into District employment and support long-term workforce succession planning;
- Enhance workforce planning by monitoring representation against Department of Labor Equal Employment Opportunity benchmarks and implementing targeted recruitment strategies to attract a diverse workforce;
- As of January 1, 2023, the District began using the revised external labor rates for females and minorities, based on Department of Labor Equal Employment Opportunity tabulations from the 2014-2018 American Community Survey five-year Equal Employment Opportunity Estimates for Cook County, Illinois, State/Local Government. This is the most current data available. The District's minority and female workforce representation is shown in the table below.

Percentage of District Employees Who Are Minorities or Females							2014-2018 Census External Availability
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2027 Projected	
Minorities	44%	44%	45%	45%	46%	46%	50%
Females	26%	26%	27%	27%	28%	28%	39%

The Human Resources Department coordinates District-wide recruitment efforts that engage the communities the District serves. Partnerships with educational institutions, workforce organizations, labor organizations, and targeted advertising support the recruitment and retention of a highly qualified, diverse workforce while expanding apprenticeship and career development opportunities.

Business Resilience: Safeguard Business Continuity

- Enhance operational readiness through regulatory safety inspections, emergency preparedness training, compliance initiatives, and workplace safety audits that reduce injuries and protect District employees and assets;
- Strengthen workforce planning and succession management to preserve institutional knowledge, develop future leaders, and ensure continuity of critical business operations.

Business Resilience: Bolster Financial Efficiency

- Optimize employee health benefit programs through data-driven plan management, labor-management collaboration, and employee wellness initiatives that promote cost-effective, high-quality healthcare benefits;
- Leverage safety audits, loss prevention initiatives, and the Return-to-Work Program to reduce workers' compensation costs, minimize operational risk, and improve organizational efficiency.

Proactive Evolution: Continuously Improve Operations and Processes

- Modernize Human Resources service delivery through technology enhancements, workforce management system improvements, and streamlined business processes that improve operational efficiency and the employee experience;
- Evaluate Human Resources programs and training initiatives using performance measures and operational data to identify opportunities for continuous improvement that will support the District's long-term strategic objectives;
- The Safety Section will conduct routine audits of safety programs such as hot work jobs and lockout/tagout procedures; general building, area and equipment specific inspections; and documented observations of compliance with safety rules and procedures. This will reduce the potential for injuries and property damage;
- Health care costs continue to rise across the entire health care system. As a result, many employers are being forced to reevaluate benefits programs to find ways to control these costs. This often includes eliminating components of the health benefits, reducing plan options, and increasing the employee's portion of the cost share. Even with the pressure of rising costs, the District continues to offer a robust health, dental, and life insurance program with low out-of-pocket expenses for the employee and extremely competitive premium rates. The District will continue to monitor the health plan design and

implement programs to control these costs while maintaining a high-quality, cost-effective suite of health benefits. Some of the programs include communications campaigns; digital health platforms in areas such as diabetes management, obesity and weight management, hypertension, and chronic back and joint pain; quarterly lunch-n-learn seminars on various mental health topics; and free on-site events such as biometric screenings and flu shots. Specific focus will be placed on the pharmacy benefits to identify strategies that will help control costs and mitigate sharp increases in this area. Additionally, the District will begin utilizing reimbursements from the OPEB Trust Fund to assist in funding retiree health care costs, including Retiree HMO and PPO Medical Insurance, the Retiree Pharmacy Plan, and the Retiree Medicare Advantage Plan. Annual reimbursements of up to $10.0 million will be used to offset these costs and reduce the impact on the District's annual operating budget. No additional contributions to the OPEB Trust Fund are anticipated, and reimbursements will continue to be utilized in future years. In addition, the District continues to promote the comprehensive Employee Assistance Program available to all employees at no charge which provides mental health and work-life balance services;

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

25000 HUMAN RESOURCES OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Review employment applications, and develop and administer examinations to meet Civil Service requirements and current operational needs. Manage the certification process to efficiently fill vacancies, including those in hard-to-fill classifications. Develop and maintain a targeted advertising program to expand interest in employment at the District and attract a talented, high-quality pool of applicants. Administer campus and community recruitment activities and expand targeted outreach efforts to reach highly qualified candidates and support a diverse workforce.	$ 2,071,200	2.8 %
2. Develop and administer a comprehensive risk management program, and provide a safe work environment for District employees through training, accident prevention initiatives, and workplace monitoring to safeguard employees, strengthen organizational resilience, and support the continuity of District operations.	$ 11,152,500	15.3 %
3. Maintain comparative wage and salary data, administer non-represented and management compensation systems, and recommend changes to the Civil Service Board and the Board of Commissioners to maintain internal pay equity, external competitiveness, and support employee recruitment and retention. Maintain and administer a competitive employee benefits package and related programs that support employee well-being, job satisfaction, and work-life balance.	$ 51,442,000	70.3 %
4. Administer seven collective bargaining agreements, covering more than 800 employees, and manage employee relations programs, including investigation of employee complaints, administration of the grievance process, and coordination of Civil Service Board activities. Administer unemployment compensation and performance management programs to promote accountability, support employee development, and foster a positive workplace culture.	$ 863,800	1.2 %
5. Provide health insurance benefits for retirees and annuitants, leveraging the Other Postemployment Benefits Trust for retiree health care expenses, to support long-term financial sustainability of the program and the responsible management of District resources.	$ 2,228,900	3.1 %
6. Implement the District's employment objectives through targeted recruitment, counseling, and complaint investigation to support fair employment practices and attract, develop, and retain a highly qualified, diverse workforce.	$ 649,000	0.9 %
7. Provide administrative support to the District and Human Resources Department by coordinating the pre-employment and employee onboarding process; maintaining personnel records; administering employee status actions; and managing information systems to improve efficiency, accuracy, and continuity of operations.	$ 1,951,700	2.7 %
8. Provide educational opportunities for employees through professional development, technical training, and tuition reimbursement to strengthen employee technical skills, foster professional and personal growth, and develop leadership skills to support employee retention and succession planning.	$ 2,700,400	3.7 %
Totals	$ 73,059,500	100.0 %

25000 HUMAN RESOURCES — OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7290	Examinations and Employment Activities	$ 2,147,526	2027	12	$ 2,071,200	$ 13,200	0.6	
			2026	12	$ 2,058,000			
7295	Equal Employment Opportunity Activities	$ 710,496	2027	5	$ 649,000	$ (26,600)	(3.9)	
			2026	5	$ 675,600			
7310	Training and Development Activities	$ 1,598,560	2027	19	$ 2,700,400	$ 145,800	5.7	
			2026	19	$ 2,554,600			
7315	Retiree Benefits	$10,955,512	2027	—	$ 12,228,900	$ 1,000,200	8.9	a)
			2026	—	$ 11,228,700			
7316	Other Postemployment Benefits Trust Management and Report Preparation	$ 5,000,000	2027	—	$(10,000,000)	$(10,000,000)	(100.0)	b)
			2026	—	$ —			
7320	Employee Benefits	$45,664,381	2027	3	$ 51,442,000	$ 5,709,600	12.5	c)
			2026	3	$ 45,732,400			
7325	Labor and Employee Relations	$ 703,719	2027	4	$ 863,800	$ 47,700	5.8	
			2026	4	$ 816,100			
7330	Human Resources Administration	$ 1,746,191	2027	12	$ 1,951,700	$ 189,600	10.8	d)
			2026	12	$ 1,762,100			
7480	Safety Program	$ 1,947,127	2027	15	$ 2,464,200	$ 139,200	6.0	
			2026	15	$ 2,325,000			
7500	Risk Management Operations	$ 6,395,127	2027	6	$ 8,688,300	$ 325,400	3.9	e)
			2026	6	$ 8,362,900			
7604	Social Security and Medicare Contributions	$ 131,003	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$76,999,642	2027	76	$ 73,059,500	$ (2,455,900)	(3.3)%	
			2026	76	$ 75,515,400			

a) Increase is due to higher projected costs for the Retiree Pharmacy Plan ($531,900), the Retiree Medicare Advantage Plan ($188,800), the Retiree PPO Medical Insurance ($152,300), and the Retiree HMO Medical Insurance ($110,500).

b) Decrease is due to the District utilizing reimbursements from the OPEB Trust Fund ($10,000,000) to assist in funding retiree health care costs, including the Retiree HMO and PPO Medical Insurance, the Retiree Pharmacy Plan, and the Retiree Medicare Advantage Plan.

c) Increase is due to higher costs for the Employee PPO Medical Insurance ($3,322,200), the Employee Pharmacy Plan ($1,475,900), the Employee HMO Medical Insurance ($513,400), and the District Contribution for 401(a) Retirement Plan ($270,900).

d) Increase is due to funding for a new contract to outsource administration of the District's Family and Medical Leave Act (FMLA) and Americans with Disabilities Act (ADA) programs ($103,000).

e) Increase is due to higher casualty insurance premiums ($700,000), offset by lower property insurance premiums ($279,600) resulting from continued improvements in the property insurance market, and reduced asset appraisal costs due to the reallocation of funding for appraisal services ($145,000).

25000 HUMAN RESOURCES — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7290	Examinations and Employment Activities					
		Candidates	4,239	1,550	1,800	
		Examinations	45	45	41	
		Applications	6,577	3,050	3,500	
		Requisitions	411	360	400	
		Cost	$ 2,147,526	$ 2,058,000	$ 2,071,200	
7295	Equal Employment Opportunity Activities					
	Provide Counseling, Investigate Complaints and Implement Affirmative Action Plan Objectives	Actions	751	800	750	
		Cost	$ 710,496	$ 675,600	$ 649,000	
		Cost/Action	$ 946.07	$ 844.50	$ 865.33	
7310	Training and Development Activities					
	Training and Professional Development	Training Courses	20,136	8,000	10,000	
		eLearning Courses	4,639	10,000	9,000	
		Cost	$ 830,025	$ 1,039,500	$ 1,194,800	a)
	Apprenticeship Program	Cost	$ 259,025	$ 801,800	$ 771,000	
	Administer and Finance the Tuition Reimbursement Program for the Entire District	Participants	33	45	45	
		Cost	$ 213,824	$ 245,300	$ 251,000	
		Cost/Participant	$ 6,479.52	$ 5,451.11	$ 5,577.78	
	Internship Program	Cost	$ 295,686	$ 468,000	$ 483,600	
7315	Retiree Benefits					
	Health Insurance - Corporate Fund Retirees	Retirees	1,882	1,920	1,880	
		Cost	$ 7,464,621	$ 7,100,400	$ 7,568,700	b)
		Cost/Retiree	$ 3,966.32	$ 3,698.13	$ 4,025.90	
	Prescription Drug Retirees	Participants	1,882	1,920	1,880	
		Cost	$ 3,490,891	$ 4,128,300	$ 4,660,200	c)
		Cost/Participant	$ 1,854.88	$ 2,150.16	$ 2,478.83	

a) Increase is due to the reallocation of salaries to more accurately reflect current activities ($77,700), funding for Individual Coaching ($40,000), and Arc Flash Recertification Training ($35,000).

b) Increase is due to higher costs for the Retiree Medicare Advantage Plan ($188,800), Retiree PPO Medical Insurance ($152,300), and Retiree HMO Medical Insurance ($110,500).

c) Increase is due to higher anticipated claims for the Retiree Pharmacy Plan ($531,900).

25000 HUMAN RESOURCES — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	$ 5,000,000	$ —	$ (10,000,000)	d)
7320	Employee Benefits					
	Health Insurance - Corporate Fund Employees (includes vision care)[1]	Participants	1,596	1,619	1,633	
		Cost	$ 32,693,115	$ 31,587,100	$ 35,441,100	e)
		Cost/Participant	$ 20,484.41	$ 19,510.25	$ 21,703.06	
	Prescription Drugs - Corporate Fund Employees[1]	Participants	1,596	1,619	1,633	
		Cost	$ 9,979,976	$ 9,436,000	$ 10,911,900	f)
		Cost/Participant	$ 6,253.12	$ 5,828.29	$ 6,682.12	
	Dental Insurance - Corporate Fund Employees[1]	Participants	1,596	1,619	1,633	
		Cost	$ 1,321,671	$ 1,479,000	$ 1,618,900	
		Cost/Participant	$ 828.11	$ 913.53	$ 991.37	
	Life Insurance - Corporate Fund Employees[1]	Employees	1,701	1,707	1,755	
		Cost	$ 116,682	$ 130,200	$ 87,300	g)
		Cost/Employee	$ 68.60	$ 76.27	$ 49.74	
	401A Retirement Plan - Corporate Fund Employees[1]	Employees	1,865	1,870	2,050	
		Cost	$ 1,080,953	$ 2,365,500	$ 2,636,400	h)
		Cost/Employee	$ 579.60	$ 1,264.97	$ 1,286.05	
	Health Plan Administrative Services	Cost	$ 28,934	$ 28,300	$ 34,000	i)
	Deferred Compensation Administration	Cost	$ 50,393	$ 54,000	$ 48,900	
	Other Benefits					
	Employee Assistance Program	Cost	$ 33,158	$ 38,000	$ 39,000	
	Flexible Spending Accounts Program	Cost	$ 88,466	$ 93,000	$ 92,000	
	Benefits Administration and Professional Development (formerly Compensation and Classification Activities)	Cost	$ 271,033	$ 521,300	$ 532,500	
7325	Labor and Employee Relations					
	Labor and Employee Relations Activities	Employees Served	1,917	1,957	1,952	
		Cost	$ 508,886	$ 607,200	$ 667,400	
	Compliance with Unemployment Compensation Requirements	Claims	24	10	25	
		Cost	$ 104,553	$ 100,000	$ 100,000	
		Cost/Claim	$ 4,356.38	$ 10,000.00	$ 4,000.00	
	Employee Performance Management	Cost	$ 90,280	$ 108,900	$ 96,400	

d) Decrease is due to the District utilizing reimbursements from the OPEB Trust Fund ($10,000,000) to assist in funding retiree health care costs, including the Retiree HMO and PPO Medical Insurance, the Retiree Pharmacy Plan, and the Retiree Medicare Advantage Plan.

e) Increase is due to higher costs for Employee PPO Medical Insurance ($3,322,200) and Employee HMO Medical Insurance ($513,400).

f) Increase is due to higher costs for Employee Pharmacy Plan ($1,475,900).

g) Decrease is due to favorable pricing for group term life insurance for District employees ($42,900).

h) Increase is due to higher employer contributions to the 401(a) Retirement Plan ($270,900).

i) Increase is due to higher costs for COBRA Administrative Service Fees and Affordable Care Act Reporting Fees ($5,400).

25000 HUMAN RESOURCES — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7330	Human Resources Administration					
	Personnel Activity Administration	Employees Served	1,917	1,957	1,952	
		Cost	$ 1,519,411	$ 1,565,600	$ 1,744,100	j)
		Cost/Employee	$ 792.60	$ 800.00	$ 893.49	
	Pre-employment Activities	New Hires	239	215	260	
		Cost	$ 95,957	$ 61,700	$ 62,300	
		Cost/New Hire	$ 401.49	$ 286.98	$ 239.62	
	Civil Service Board Procedures					
	Hear and Render Decisions on Appeals from Employees, Ratify Amendments to the Personnel Rules, Hear and Render Decisions on Discharges	Actions	12	15	15	
		Cost	$ 130,823	$ 134,800	$ 145,300	
		Cost/Action	$ 10,901.92	$ 8,986.67	$ 9,686.67	
7480	Safety Program					
	Occupational Safety and Health Administration Compliance, Inspections, Reporting, and Accident Investigation, Contract Review for Compliance with Safety Standards, Safety Training, and Professional Development	Cost	$ 1,579,678	$ 1,813,700	$ 1,929,900	
	Safety Training	# of Classes	1,753	1,725	1,650	
		# of Attendees	12,019	12,000	12,000	
	Safety Equipment Purchase, Rental, and Maintenance	Cost	$ 230,147	$ 323,000	$ 340,500	
	Payment for External Services to Support Safety Activities	Cost	$ 137,302	$ 188,300	$ 193,800	
7500	Risk Management Operations					
	Administration and Professional Development (formerly Administration)	Cost	$ 702,226	$ 843,100	$ 875,300	
	Third Party Services	Cost	$ 509,589	$ 722,800	$ 600,800	k)
	Insurance Premiums (such as property insurance)	Cost	$ 5,183,312	$ 6,797,000	$ 7,212,200	l)
7604	Social Security and Medicare Contributions	Cost	$ 131,003	$ —	$ —	
		Totals	$ 76,999,642	$ 75,515,400	$ 73,059,500	

j) Increase is due to funding for a new contract to outsource administration of the District's Family and Medical Leave Act (FMLA) and Americans with Disabilities Act (ADA) programs ($103,000).

k) Decrease is due to the reallocation of funding for asset appraisal services ($145,000), partially offset by a slight increase in Special Counsel costs for Workers' Compensation claims ($20,000) and the addition of business travel accident insurance coverage ($6,900).

l) Increase is due to higher casualty insurance premiums ($700,000), offset by lower property insurance premiums ($279,600) due to continued improvements in the property insurance market and a slight decrease in cyber insurance premiums ($18,000).

[1] Additional funds are budgeted in the Stormwater Management Fund.

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	$ —
601050	Compensation Plan Adjustments	76,981	98,100	98,100	90,595	90,600	53,400	—
601060	Compensation for Paid Overtime	133,792	100,000	100,000	86,727	131,800	103,000	—
601070	Social Security and Medicare Contributions	131,003	158,100	158,100	118,093	134,700	163,600	—
601090	Employee Claims	104,553	100,000	100,000	53,338	96,600	100,000	—
601100	Tuition and Training Payments	370,961	733,300	733,300	452,932	717,700	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	—
601250	Health and Life Insurance Premiums	59,973,741	53,797,100	53,797,100	34,638,060	51,619,200	50,158,000	—
601270	General Salary Adjustments	—	—	—	—	—	234,300	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	295,686	502,200	502,200	371,268	409,600	483,600	—
100	TOTAL PERSONAL SERVICES	69,577,976	66,171,700	66,171,700	43,361,936	64,041,000	63,190,700	—
612010	Travel	1,715	9,300	9,300	1,651	7,000	10,100	—
612030	Meals and Lodging	8,253	18,800	18,800	4,451	14,700	18,800	—
612050	Compensation for Personally-Owned Automobiles	—	900	900	202	500	800	—
612080	Motor Vehicle Operating Services	46	100	100	14	100	100	—
612250	Court Reporting Services	10,017	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	—
612280	Subscriptions and Membership Dues	95	200	200	120	200	200	—
612290	Insurance Premiums	5,405,912	7,019,600	7,019,600	363,988	6,546,000	7,438,000	—
612330	Rental Charges	19,406	12,500	12,500	8,847	10,900	12,500	—
612360	Advertising	7,420	8,000	8,000	6,755	8,000	7,000	—
612430	Payments for Professional Services	1,068,126	1,112,900	1,112,900	891,152	969,500	1,187,900	—
612490	Contractual Services, N.O.C.	29,939	58,600	58,600	36,826	38,900	65,600	—
612780	Safety Repairs and Services	137,900	185,000	185,000	165,698	157,000	192,500	—
200	TOTAL CONTRACTUAL SERVICES	7,184,660	9,016,500	9,016,500	2,017,504	8,268,000	9,525,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,522	19,700	19,700	13,004	12,700	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	—

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	—
300	TOTAL MATERIALS AND SUPPLIES	237,006	327,200	327,200	155,750	276,600	343,700	—
TOTAL HUMAN RESOURCES		$ 76,999,642	$ 75,515,400	$ 75,515,400	$ 45,535,190	$ 72,585,600	$ 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.

Fund: Corporate
Dept: Human Resources

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
252	**Executive Unit**					
EX10	Director of Human Resources	1	1		1	
EX06	Secretary to Officer	1	1		1	
EX16	Civil Service Board Chairman	1	1		1	
EX09	Civil Service Board Member	2	2		2	
TOTAL 252	Executive Unit	5	5	457,154	5	462,820
253	**Administration Section**					
HP19	Human Resources Manager #2 (New Grade HP18)	1	—		—	
HP18	Human Resources Manager	—	1		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	2	2		1	
HP11	Administrative Specialist #1	—	—		1	
TOTAL 253	Administration Section	8	8	1,010,156	8	1,006,934
254	**Employee Selection Section**					
HP18	Human Resources Manager	1	1		1	
HP16	Senior Human Resources Analyst	2	2		2	
HP14	Human Resources Analyst	7	7		7	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 254	Employee Selection Section	13	13	1,651,717	13	1,650,102
255	**Employee Development Section**					
HP18	Human Resources Manager	1	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	2	2		3	
HP12	Human Resources Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	1	2		1	
PR1025	Apprentice - Machinist Trainee	3	3		3	
NR1027	Apprentice - Operating Engineer Trainee	6	6		6	

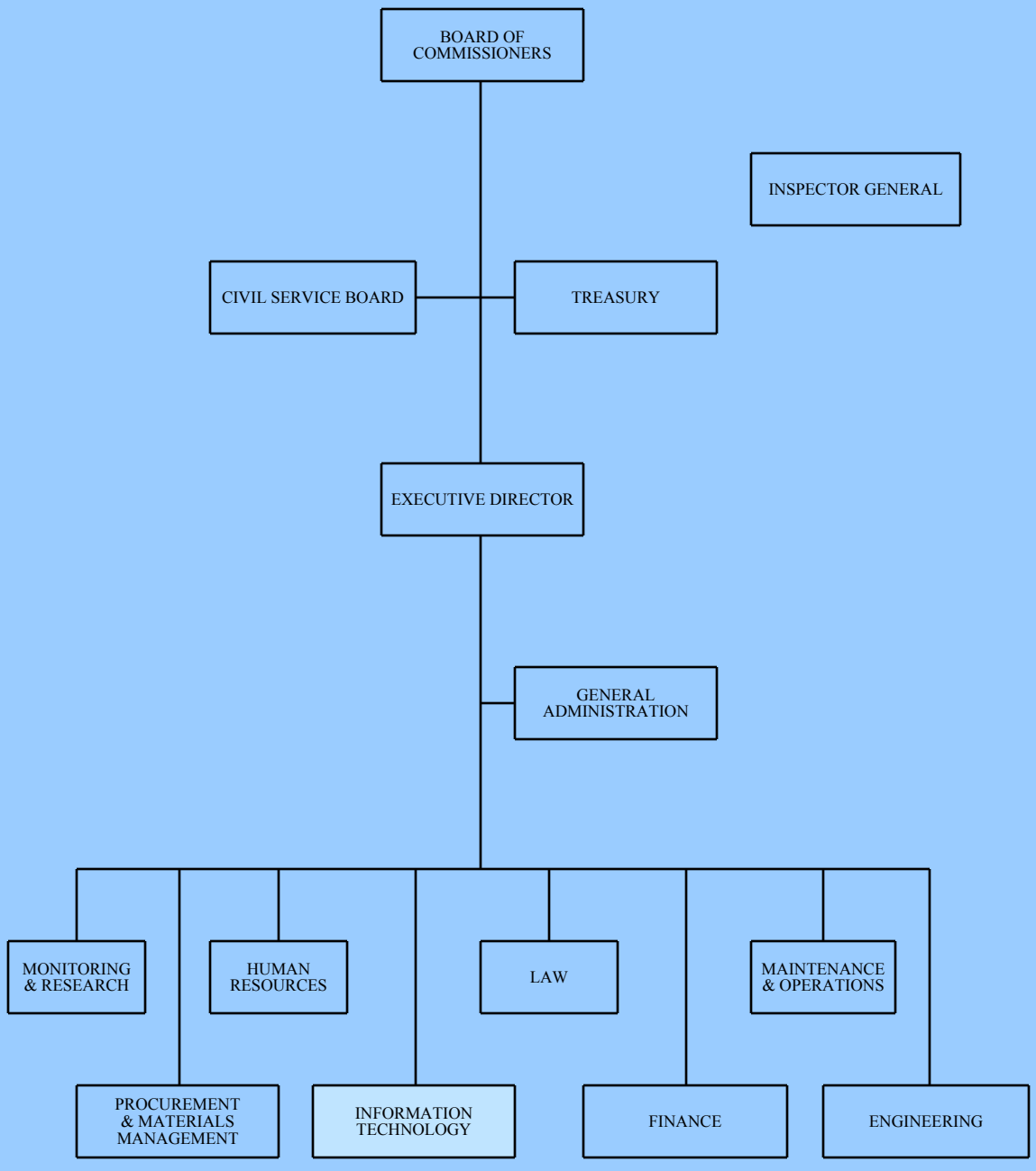
Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
TR1028	Apprentice	—	4		4	
TOTAL 255	Employee Development Section	15	19	1,322,736	19	1,416,553
256	**Classification, Compensation, & Benefits Section**					
HP20	Assistant Director of Human Resources	1	1		—	
HP18	Human Resources Manager	—	—		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	1	1		1	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	2	2		2	
TOTAL 256	Classification, Compensation, & Benefits Section	5	5	749,646	5	725,144
257	**Risk Management Section**					
HP18	Risk Manager	1	1		1	
HP16	Claims Administrator	1	1		1	
HP16	Emergency Planning Program Coordinator	1	1		1	
HP16	Senior Risk Analyst	1	1		1	
HP14	Risk Analyst	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 257	Risk Management Section	5	6	761,565	6	755,543
258	**Employee Relations Section**					
HP20	Assistant Director of Human Resources	—	—		1	
HP18	Human Resources Manager	1	1		—	
HP16	Senior Human Resources Analyst	1	1		1	
HP14	Human Resources Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 258	Employee Relations Section	5	5	680,791	5	674,632
259	**Safety Section**					
HP18	Safety Manager	1	1		1	
HP16	Senior Safety Specialist	4	4		4	
HP14	Safety Specialist	9	9		9	
HP14	Safety Specialist #1	1	—		—	

Fund: Corporate
Dept: Human Resources

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
HP11	Administrative Specialist	1	1		1	
TOTAL 259	Safety Section	16	15	1,752,830	15	1,807,192
TOTAL	Human Resources	72	76	8,386,596	76	8,498,920

NOTES: 1. 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.


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September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Information Technology Department

The Information Technology Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with, and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

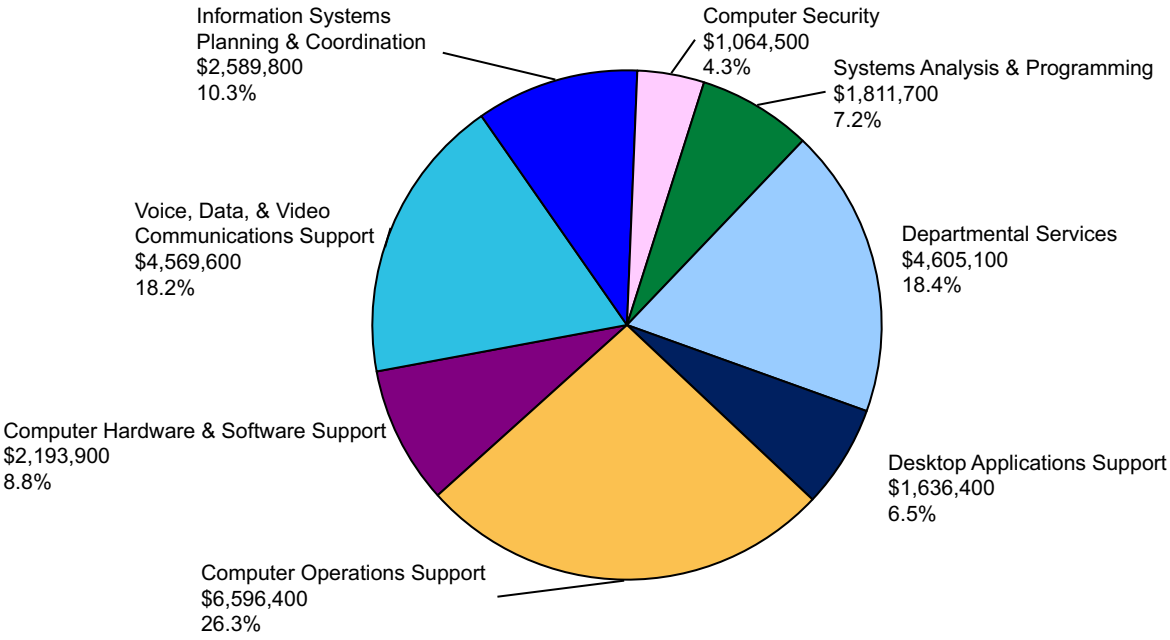
Thank you for the opportunity to present the proposed Information Technology Department budget for 2027.

Respectfully submitted,

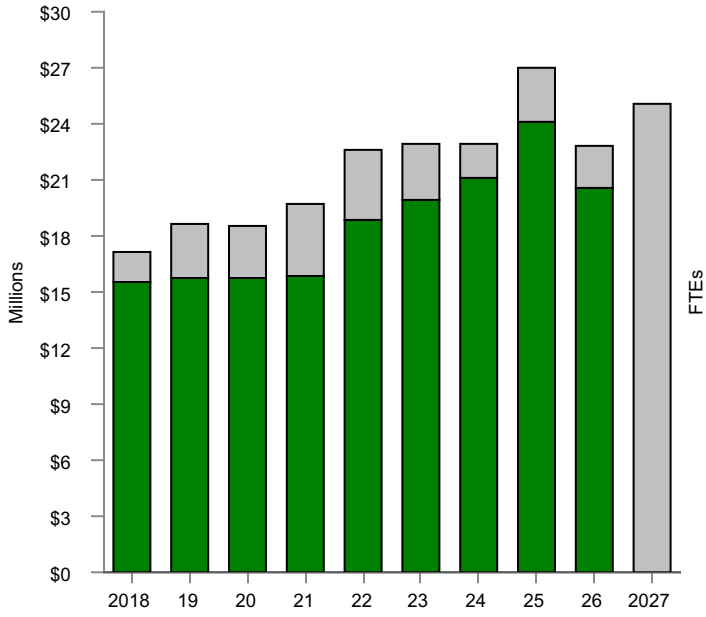
Sean T. Kelly
Director of Information Technology

INFORMATION TECHNOLOGY
PROGRAMS

2027	$25,067,400
2026	$22,807,300
Increase	$2,260,100



APPROPRIATIONS & EXPENDITURES

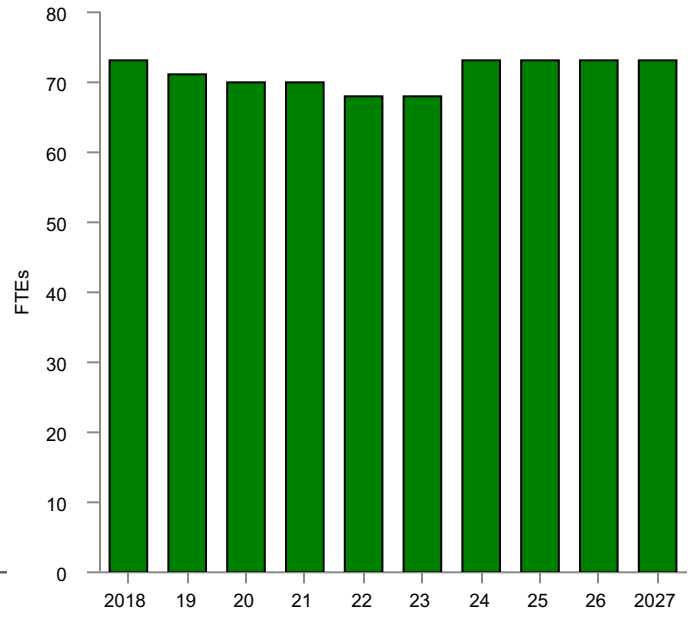


2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

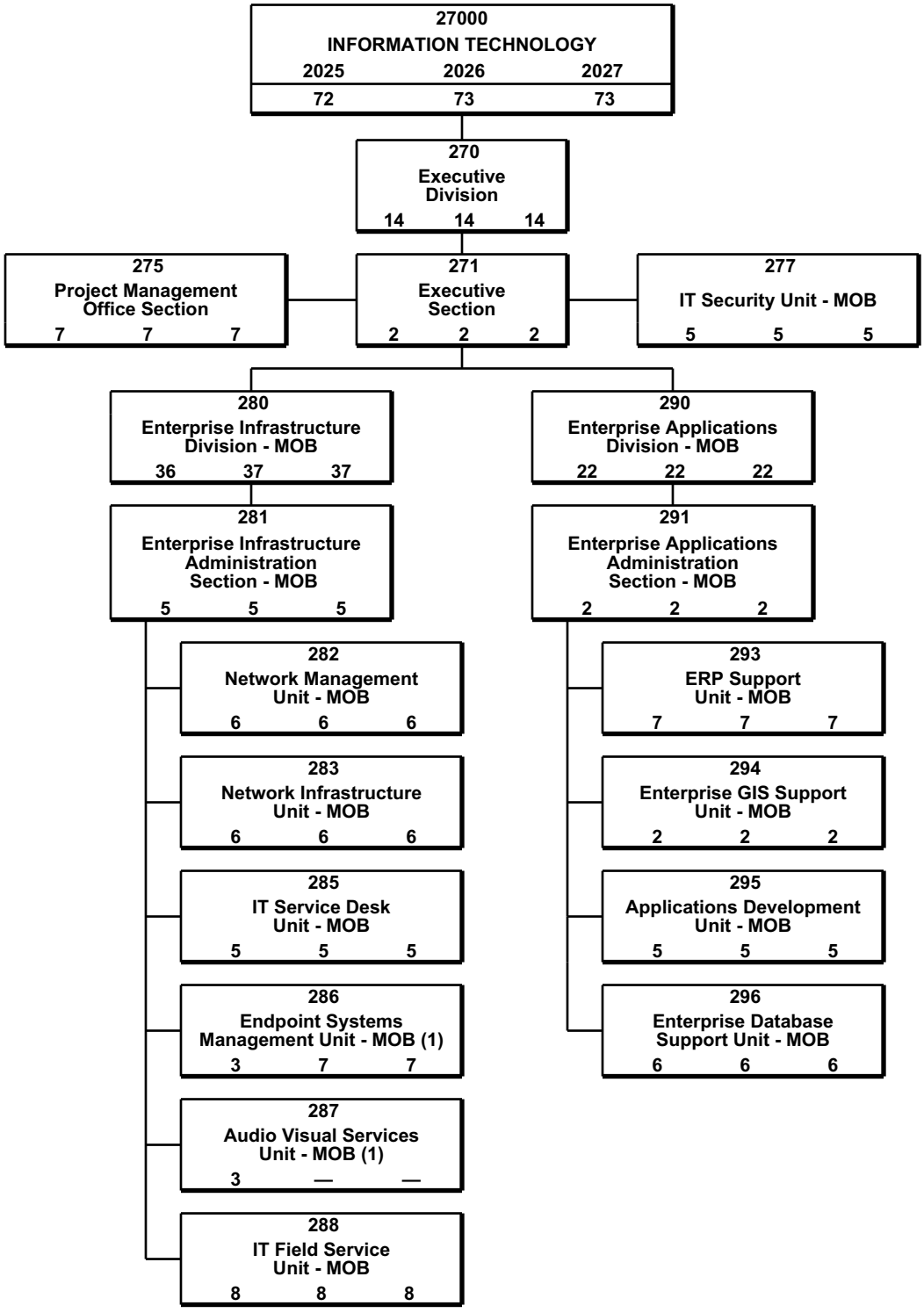
2019 - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund.
2022 - Increase is due to the replacement of the Storage Area Network system.
2025 - Increase in both budget and expenditures is due to project schedules to modernize telemetry service.

BUDGETED FTE POSITIONS



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

INFORMATION TECHNOLOGY



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

INFORMATION TECHNOLOGY

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

Departmental Summary

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

Summary of 2026 Major Accomplishments

- Updated the Geographic Information System to include analytics that provide near real-time viewing of reservoir levels;
- Completed the Digital Transformation of existing District platforms to add flexibility and convenience by moving them to the new portal:
  - Paycheck Stub;
  - W-2 form
- Completed the District-wide transition for Point to Point service from legacy copper lines to fiber lines and/or wireless service with the exception of three TARP locations expected to be completed in 2027;
- Completed the Enterprise Resource Planning system assessment with the goal of upgrading or replacing the current SAP ERP platform;
- Completed the proof of concept of the Rain Barrel Education Dashboard to provide information about rain events and the environmental and cost-savings benefits derived from participation in the District's Rain Barrel program.

2027 Appropriation and Position Summary

The 2027 appropriation for the ITD is $25,067,400, an increase of $2,260,100, or 9.9 percent, from 2026. The staffing level remains unchanged at 73 positions.

2027 Budget Highlights

The Information Technology Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Proactive Evolution: Continuously improve operations and processes

- **Digital Transformation and Workflow Automation Programming:** This program will integrate the ITD's operation and project efforts to transition the District from manual paper processes to online and automated digital workflow processes. This year's focus will build from newly created development frameworks.

Business Resilience: Safeguard business continuity

- **Cybersecurity Program Enhancements:** The ITD will focus its efforts on investing in its Cybersecurity team in order to better serve the District. In addition to internal staff, the ITD will leverage 3rd-party IT consulting and managed services teams to form a complete security focused strategy. Some initial initiatives include:
  - The rebuilding of the Virtual Private Network architecture to allow the adoption of modern security protocols and controls;
  - The continued developments collaborative security for the Information Technology/Operational Technology environments;
  - Security Information and Event Management logging to detect, investigate, and respond to predictive District wide security threats;
  - Wireless Authentication Enhancement using captive portal.
- **Laboratory Information System (LIMS) Redeployment - Year 2:** The Laboratory Information Management System upgrade project focuses on modernizing the current Thermo Fisher Sample Manager™ system from version 10 to version 21.3. The project aims to ensure compliance, stability, and improved functionality through a structured upgrade path.
- **ERP/SAP Assessment - Year 2:** Following the completion of the first RFP assessment phase, the ITD will look to create a formal RFP for the provision and implementation of a new ERP solution for the District.

- **Telecom / Network Compliance Upgrades and Enhancements:** The ITD is replacing older technologies and improving the reliability of several network systems across the District. This includes:
    - Reconfiguring the Kofax system to convert analog fax lines to digital;
    - Converting analog POTS lines to a cloud-hosted internet calling solution;
    - Upgrading to ASE on Demand that allows two way scalable network data connectivity for growth while reducing costs based on usage;
    - Decommissioning and converting the three remaining telemetry circuits for TARP radio systems;
    - Adding select telecommunication services to the FCC's Telecom Service Priority program;
    - Migrating public-facing applications to the District's Microsoft Azure private cloud ecosystem;
    - Adding wireless authentication enhancement using captive portal.
- **Edge Network Switch Upgrade (excluding Main Office Building Annex):** The ITD will replace 160+ network access switches located at all District locations. These switches connect end user devices such as PCs, printers, wireless access points, etc. as opposed to core backbone switches which connect all District sites and form MWRD's private administrative network. These edge network switches exclude the 2025 purchase and install of network access switches at the Main Office Building Annex.
- **Central Materials Management System Replacement - Year 1:** The ITD will assist the Maintenance and Operations Department with the replacement of the District's legacy Central Materials Management System.
- **Data Governance Program - Year 1:** The ITD will utilize consulting guidance to establish a District-wide data governance framework. This framework will standardize data models and tagging nomenclature, while ensuring data quality, security, and accountability.
- **E911 Upgrade:** The ITD will implement a new Enhanced 911 system to meet compliance requirements for emergency calling.
- **ADA Compliance Updates - Year 1:** The ITD will follow assessment guidelines that dictate upgrades to the District's public-facing website, cloud-hosted services providers, and development protocols to comply with the federally mandated Web Content Accessibility Guidelines 2.1, Level AA requirements.

27000 INFORMATION TECHNOLOGY OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COMPUTER HARDWARE AND SOFTWARE SUPPORT: The Information Technology Department (ITD) provides maintenance and operations of all hardware, including SAP servers, storage area networks/ thin client central computer hardware, and software for nine major locations.	$ 2,193,900	8.8 %
2. VOICE, DATA, AND VIDEO COMMUNICATIONS SUPPORT: The Enterprise Infrastructure Division maintains the District's wide area network as well as the Main Office Building Complex local area networks. Staff is responsible for planning, installing, and maintaining voice, data, and video communication systems for the entire District.	$ 4,569,600	18.2 %
3. INFORMATION SYSTEMS PLANNING AND COORDINATION: Provides a strategic perspective used to align the ITD with the stated goals and objectives of the District and its departments. Staff is responsible for services such as strategic planning of technology and communications as well as disaster recovery planning.	$ 2,589,800	10.3 %
4. SYSTEMS ANALYSIS AND PROGRAMMING: The Enterprise Applications Division is responsible for the system management of the Enterprise Financial System applications, which include ongoing database maintenance, system configuration, and enhancement using Advanced Business Application Programming techniques. Internet/intranet services will continue to expand to meet the District's needs.	$ 1,811,700	7.2 %
5. COMPUTER OPERATIONS SUPPORT: The ITD operates one on-site computer room and one co-location data center which together house the District's systems, storage area networks, network servers, and ancillary equipment.	$ 6,596,400	26.3 %
6. DEPARTMENTAL SERVICES: The ITD provides direct consulting, planning, and maintenance assistance to all departments as well as the administration of storage area networks and necessary network components. Additional services include support of department-specific software such as the Laboratory Information Management System, Maintenance Management System, and the internet-based Publicly Owned Treatment Works Administration and Compliance System, along with Treasury Section and real estate applications.	$ 4,605,100	18.4 %
7. COMPUTER SECURITY: The ITD ensures security of all District information systems, disaster recovery system, and data, by monitoring and enforcing compliance with software licensing agreements, District security directives, and the disaster recovery plan. Staff is also responsible for auditing workstations to verify compliance.	$ 1,064,500	4.3 %
8. DESKTOP APPLICATIONS SUPPORT: The assigned staff will continue to provide applications and technical support to approximately 1,952 computer system users.	$ 1,636,400	6.5 %
Totals	$ 25,067,400	100.0 %

27000 INFORMATION TECHNOLOGY — OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7381	Systems Analysis and Programming	$ 1,693,310	2027	13	$ 1,811,700	$ (68,400)	(3.6)	
			2026	13	$ 1,880,100			
7382	Desktop Applications Support	$ 850,023	2027	7	$ 1,636,400	$ 579,100	54.8	a)
			2026	6	$ 1,057,300			
7383	Voice, Data, and Video Communications Support	$ 6,229,364	2027	10	$ 4,569,600	$ 573,600	14.4	b)
			2026	10	$ 3,996,000			
7384	Central Computer Hardware and Proprietary Software Support	$ 1,828,438	2027	8	$ 2,193,900	$ 294,100	15.5	c)
			2026	8	$ 1,899,800			
7385	Computer Operations, Maintenance, and Support	$ 6,340,354	2027	8	$ 6,596,400	$ 496,700	8.1	d)
			2026	8	$ 6,099,700			
7387	Computer Security	$ 869,799	2027	5	$ 1,064,500	$ 116,300	12.3	
			2026	5	$ 948,200			
7388	Information Systems Planning	$ 1,337,305	2027	7	$ 1,679,400	$ 71,400	4.4	
			2026	6	$ 1,608,000			
7389	Information Systems Coordination	$ 685,086	2027	4	$ 910,400	$ 67,400	8.0	
			2026	4	$ 843,000			
7800	Information Technology Services	$ 4,109,341	2027	11	$ 4,605,100	$ 129,900	2.9	
			2026	13	$ 4,475,200			
7604	Social Security and Medicare Contributions	$ 130,521	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$24,073,541	2027	73	$ 25,067,400	$ 2,260,100	9.9 %	
			2026	73	$ 22,807,300			

a) Increase is due to the lifecycle replacement of computer hardware ($489,800) and a reallocation of salaries to more accurately reflect current activities ($99,700) offset by a reduction to new hardware and supplies items ($30,100).

b) Increase is due to the replacement of out of warranty network switches ($914,800), the purchase of new communication services including Zayo Dark Fiber ($132,000) and AT&T Phone for Business ($107,400), offset by the reduced need for AT&T services including; Telemetry ($386,300), Plain Old Telephone Service, known as POTS ($203,600), and Point to Point T1 ($60,000).

c) Increase is due to the purchase of additional software licenses for Cisco Firepower Maintenance ($169,900), Mimecast ($61,000) and Kofax Communication Services ($19,700) and the need for Commvault professional consulting services ($31,000).

d) Increase is due to the purchase of additional software licenses for Microsoft Azure ($150,900), VMWare ($99,800), Microsoft Enterprise ($90,000), Microsoft Unified Support ($46,000), Environmental Systems Research Institute Geographic Information System ($26,500), Logic Monitor ($25,100), KnowBe4 ($23,300), and CommVault Systems ($21,000).

27000 INFORMATION TECHNOLOGY — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7380	Information Technology and Telecommunications					
7381	Systems Analysis and Programming	Application Modules Supported	196	170	210	a)
		Cost	$ 1,693,310	$ 1,880,100	$ 1,811,700	
		Cost/Module	$ 8,639.34	$ 11,059.41	$ 8,627.14	
7382	Desktop Applications Support	# of Service Calls	9,038	9,000	9,500	
		Cost	$ 850,023	$ 1,057,300	$ 1,636,400	b)
		Cost/Service Call	$ 94.05	$ 117.48	$ 172.25	
7383	Voice, Data, and Video Communications Support	Cost	$ 6,229,364	$ 3,996,000	$ 4,569,600	c)
7384	Central Computer Hardware and Proprietary Software Support	Cost	$ 1,828,438	$ 1,899,800	$ 2,193,900	d)
7385	Computer Operations, Maintenance, and Support	Cost	$ 6,340,354	$ 6,099,700	$ 6,596,400	e)
7387	Computer Security	Cost	$ 869,799	$ 948,200	$ 1,064,500	
7388	Information Systems Planning	Cost	$ 1,337,305	$ 1,608,000	$ 1,679,400	
7389	Information Systems Coordination	Cost	$ 685,086	$ 843,000	$ 910,400	
7800	Information Technology Services	# of Users	1,917	1,957	1,952	
		Cost	$ 4,109,341	$ 4,475,200	$ 4,605,100	
		Cost/User	$ 2,143.63	$ 2,286.77	$ 2,359.17	
7604	Social Security and Medicare Contributions	Cost	$ 130,521	$ —	$ —	
		Totals	$ 24,073,541	$ 22,807,300	$ 25,067,400	

a) Increase reflects the purchase of additional software for both Enterprise purposes and various departments.

b) Increase is due to the lifecycle replacement of computer hardware ($489,800) and a reallocation of salaries to more accurately reflect current activities ($99,700) offset by a reduction to new hardware and supplies items ($30,100).

c) Increase is due to the replacement of out of warranty network switches ($914,800), the purchase of new communication services including Zayo Dark Fiber ($132,000) and AT&T Phone for Business ($107,400), offset by the reduced need for AT&T services including; Telemetry ($386,300), Plain Old Telephone Service, known as POTS ($203,600), and Point to Point T1 ($60,000).

d) Increase is due to the purchase of additional software licenses for Cisco Firepower Maintenance ($169,900), Mimecast ($61,000) and Kofax Communication Services ($19,700) and the need for Commvault professional consulting services ($31,000).

e) Increase is due to the purchase of additional software licenses for Microsoft Azure ($150,900), VMWare ($99,800), Microsoft Enterprise ($90,000), Microsoft Unified Support ($46,000), Environmental Systems Research Institute Geographic Information System ($26,500), Logic Monitor ($25,100), KnowBe4 ($23,300), and CommVault Systems ($21,000).

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
601010	Salaries of Regular Employees	$ 9,421,246	$ 10,550,300	$ 10,440,300	$ 6,978,464	$ 9,277,300	$ 10,426,000	$ —
601050	Compensation Plan Adjustments	15,086	77,900	147,900	117,758	179,900	79,800	—
601060	Compensation for Paid Overtime	68,806	50,000	50,000	30,167	43,100	40,000	—
601070	Social Security and Medicare Contributions	130,521	146,200	146,200	105,822	137,000	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	—
601270	General Salary Adjustments	—	—	—	—	—	315,100	—
100	TOTAL PERSONAL SERVICES	9,663,936	10,868,700	10,868,700	7,281,531	9,701,400	11,045,400	—
612010	Travel	1,521	2,500	2,500	1,276	2,300	2,000	—
612030	Meals and Lodging	1,740	3,000	5,000	4,104	4,800	5,000	—
612040	Postage, Freight, and Delivery Charges	413	1,500	1,500	1,500	500	1,200	—
612050	Compensation for Personally-Owned Automobiles	908	1,000	2,500	1,791	2,400	1,500	—
612210	Communication Services	4,526,878	2,362,000	2,775,500	2,716,863	2,371,900	1,932,700	—
612330	Rental Charges	168,440	168,400	168,400	168,292	168,300	169,500	—
612430	Payments for Professional Services	767,769	893,000	738,500	661,030	721,300	923,500	—
612490	Contractual Services, N.O.C.	—	10,000	10,000	—	5,600	9,600	—
612810	Computer Equipment Maintenance	459,398	553,500	553,500	517,438	551,900	578,500	—
612820	Computer Software Maintenance	6,242,802	6,234,400	6,234,400	5,844,484	5,414,800	7,469,600	—
612840	Communications Equipment Maintenance (Includes Software)	993,607	843,200	823,200	807,716	799,200	922,100	—
200	TOTAL CONTRACTUAL SERVICES	13,163,476	11,072,500	11,315,000	10,724,494	10,043,000	12,015,200	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	966	3,000	3,000	2,920	2,900	4,500	—
623800	Computer Software	275,509	245,500	263,500	115,212	208,900	151,100	—
623810	Computer Supplies	444,041	574,600	632,100	620,807	577,600	1,769,700	—
300	TOTAL MATERIALS AND SUPPLIES	720,516	823,100	898,600	738,939	789,400	1,925,300	—
634810	Computer Equipment	155,955	25,000	25,000	18,801	10,000	74,500	—
634820	Computer Software	51,247	18,000	—	—	18,000	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	—
TOTAL INFORMATION TECHNOLOGY		$ 24,073,542	$ 22,807,300	$ 23,107,300	$ 18,763,765	$ 20,561,800	$ 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.

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
270	**Executive Division**					
271	**Executive Section**					
EX17	Director of Information Technology	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 271	Executive Section	2	2	420,982	2	420,982
275	**Project Management Office Section**					
HP19	Project Management Office Manager	1	1		1	
HP18	Senior Project Manager	1	1		1	
HP16	Applications Administrator #2 (Project Manager)	1	1		—	
HP16	Project Manager	2	2		3	
HP14	Business Analyst	2	2		2	
TOTAL 275	Project Management Office Section	7	7	967,639	7	935,622
277	**IT Security Unit**					
HP19	Information Technology Manager	1	1		1	
HP18	Senior IT Security Administrator	1	1		1	
HP18	Senior IT Security Administrator #2 (IT Security Administrator) (New Grade HP16)	1	1		1	
HP16	IT Security Administrator	1	1		1	
HP14	IT Security Analyst	1	1		1	
TOTAL 277	IT Security Unit	5	5	817,583	5	794,964
TOTAL 270	Executive Division	14	14	2,206,204	14	2,151,567
280	**Enterprise Infrastructure Division - MOB**					
281	**Enterprise Infrastructure Administration Section - MOB**					
HP20	Assistant Director of Information Technology	1	1		1	
HP19	Information Technology Manager	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 281	Enterprise Infrastructure Administration Section - MOB	5	5	809,526	5	811,017
282	Network Management Unit - MOB					
HP18	Senior Systems Administrator	1	1		1	

Fund: Corporate
Dept: Information Technology

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP17	Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16)	2	1		1	
HP17	Senior Systems Programmer #2 (Systems Administrator) (New Grade HP16)	1	1		1	
HP16	Systems Administrator	2	3		3	
TOTAL 282	Network Management Unit - MOB	6	6	935,862	6	949,087
283	**Network Infrastructure Unit - MOB**					
HP18	Senior Network Engineer	1	1		1	
HP16	Network Engineer	3	3		3	
HP14	Network Analyst	2	2		2	
TOTAL 283	Network Infrastructure Unit - MOB	6	6	893,312	6	899,335
285	**IT Service Desk Unit - MOB**					
HP15	IT Support Coordinator	1	1		1	
HP12	Systems Support Specialist II #2 (IT Support Analyst I) (New Grade HP11)	1	—		—	
HP11	IT Support Analyst I	3	4		4	
TOTAL 285	IT Service Desk Unit - MOB	5	5	431,528	5	387,628
286	**Endpoint Systems Management Unit - MOB (formerly Desktop Engineering Unit - MOB)**					
HP18	Senior Systems Administrator	—	1		1	
HP17	Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16)	2	2		2	
HP16	A/V Administrator	—	2		2	
HP16	Desktop Engineer	1	—		—	
HP16	Desktop Engineer #2 (Systems Administrator) (New Grade HP16)	—	1		1	
HP14	A/V Analyst	—	1		1	
TOTAL 286	Endpoint Systems Management Unit - MOB (formerly Desktop Engineering Unit - MOB)	3	7	1,068,348	7	1,068,347
287	**Audio Visual Services Unit - MOB**					
HP16	A/V Administrator	2	—		—	
HP14	A/V Analyst	1	—		—	
TOTAL 287	Audio Visual Services Unit - MOB	3	—	—	—	—

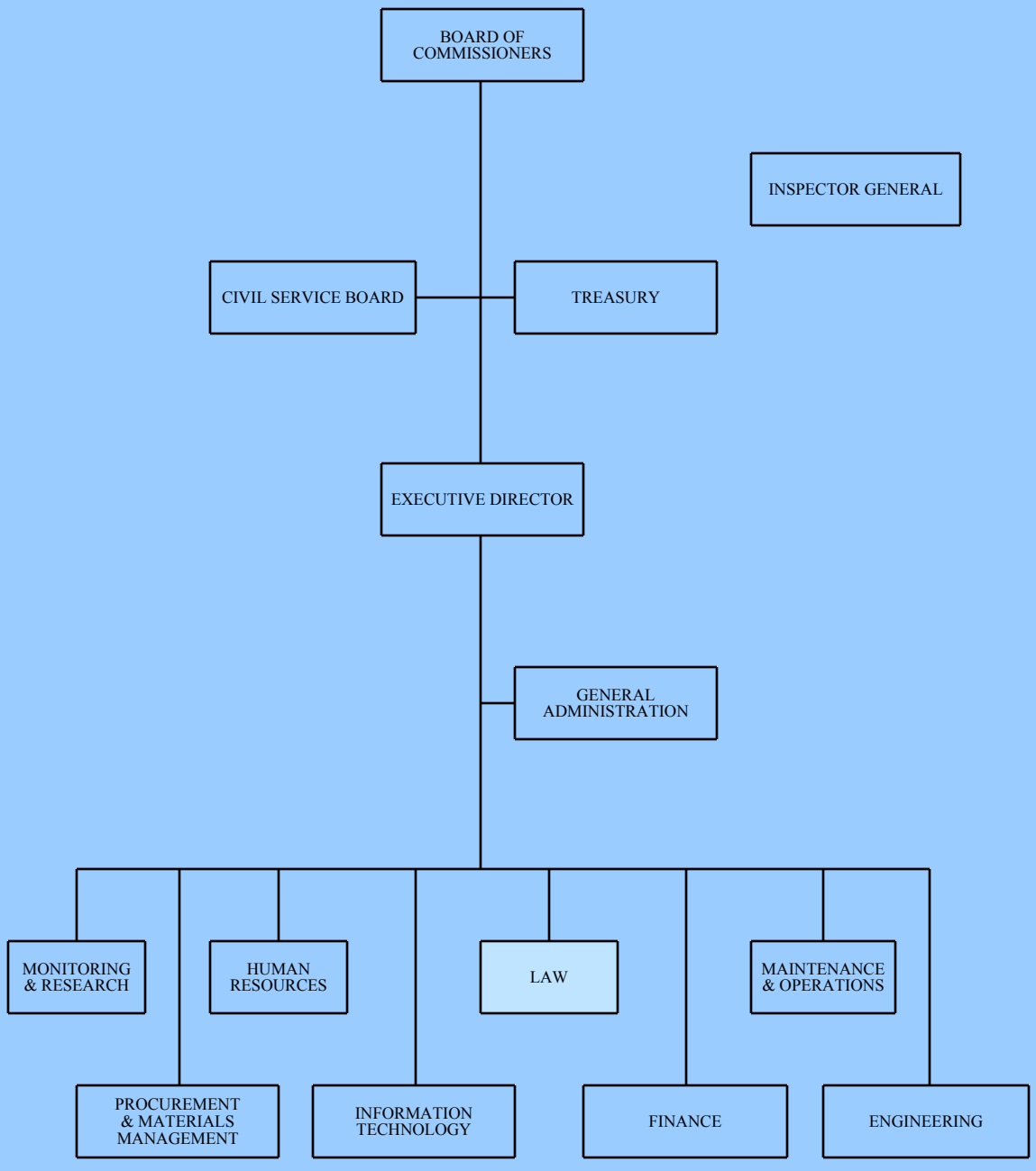
Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
288	**IT Field Service Unit - MOB**					
HP18	Senior Computer Systems Administrator #2 (IT Support Coordinator) (New Grade HP15)	1	1		—	
HP15	Computer Systems Coordinator #2 (IT Support Analyst II) (New Grade HP13)	1	1		1	
HP15	IT Support Coordinator	—	—		1	
HP13	IT Support Analyst II	6	6		6	
TOTAL 288	IT Field Service Unit - MOB	8	8	918,721	8	865,005
TOTAL 280	Enterprise Infrastructure Division - MOB	36	37	5,057,297	37	4,980,419
290	**Enterprise Applications Division - MOB**					
291	**Enterprise Applications Administration Section - MOB**					
HP20	Assistant Director of Information Technology	1	1		1	
HP19	Information Technology Manager	1	1		1	
TOTAL 291	Enterprise Applications Administration Section - MOB	2	2	383,462	2	393,825
293	**ERP Support Unit - MOB**					
HP18	Senior Applications Administrator	1	1		1	
HP17	Senior Systems Programmer #1	2	—		—	
HP17	Senior Systems Programmer #2 (Applications Administrator) (New Grade HP16)	—	2		2	
HP17	Webmaster #1	1	—		—	
HP17	Webmaster #2 (Applications Administrator) (New Grade HP16)	—	1		1	
HP16	Applications Administrator	1	1		1	
HP14	Applications Analyst	2	2		2	
TOTAL 293	ERP Support Unit - MOB	7	7	1,036,766	7	1,029,808
294	**Enterprise GIS Support Unit - MOB**					
HP18	Senior Applications Administrator	1	1		1	
HP16	Applications Administrator	1	1		1	
TOTAL 294	Enterprise GIS Support Unit - MOB	2	2	346,118	2	346,118
295	**Applications Development Unit - MOB**					
HP18	Senior Applications Developer	1	1		1	
HP16	Applications Administrator	—	1		1	
HP16	Applications Administrator #2 (GIS Analyst) (New Grade HP14)	1	—		—	
HP16	Applications Developer	1	1		1	

Fund: Corporate
Dept: Information Technology

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
HP14	Applications Analyst	2	2		2	
TOTAL 295	Applications Development Unit - MOB	5	5	664,431	5	649,431
296	**Enterprise Database Support Unit - MOB**					
HP18	Senior Database Administrator	1	1		1	
HP16	Applications Administrator	2	2		2	
HP16	Database Administrator	2	2		2	
HP14	Applications Analyst	1	1		1	
TOTAL 296	Enterprise Database Support Unit - MOB	6	6	789,083	6	802,553
TOTAL 290	Enterprise Applications Division - MOB	22	22	3,219,862	22	3,221,735
TOTAL	Information Technology	72	73	10,483,362	73	10,353,721

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.


BOARD OF COMMISSIONERS
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CIVIL SERVICE BOARD
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HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET CHICAGO, ILLINOIS 60611-3154 312.751.5600

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Eira L. Corral Sepúlveda
Sharon Waller

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Law Department

The Law Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

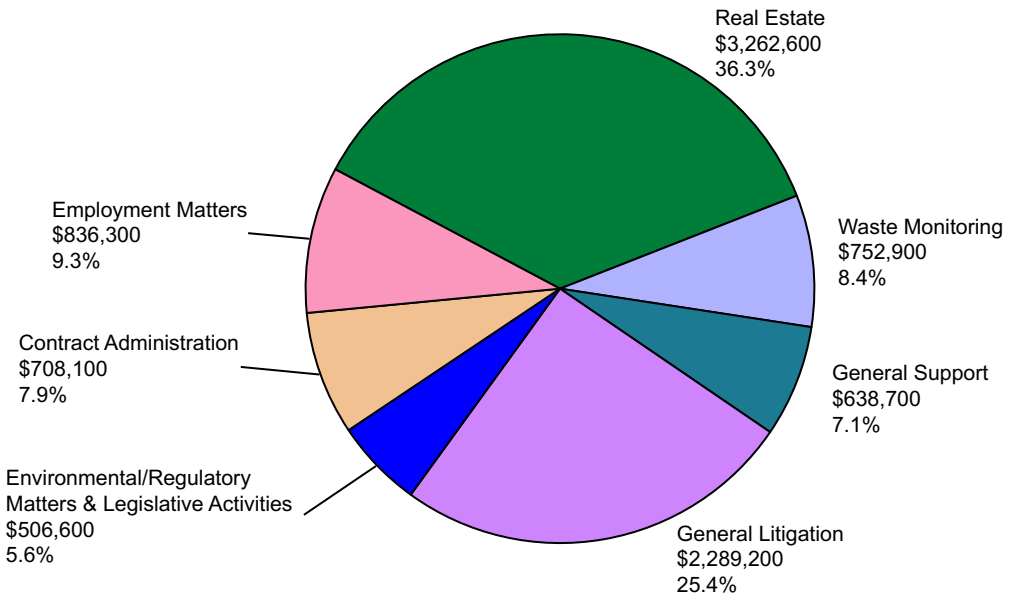
Thank you for the opportunity to present the proposed Law Department budget for 2027.

Respectfully submitted,

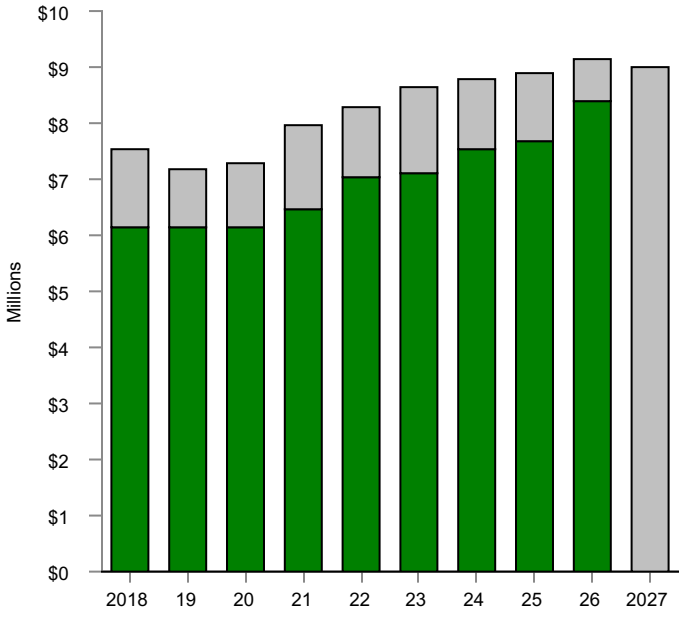
Susan T. Morakalis
General Counsel

LAW
PROGRAMS

2027	$8,994,400
2026	$9,132,600
Decrease	($138,200)



APPROPRIATIONS & EXPENDITURES

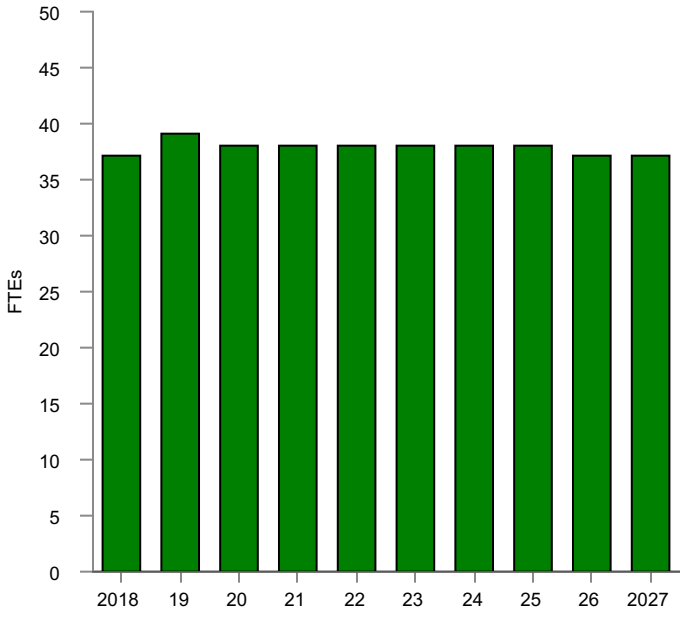


2026 Expenditures are estimated

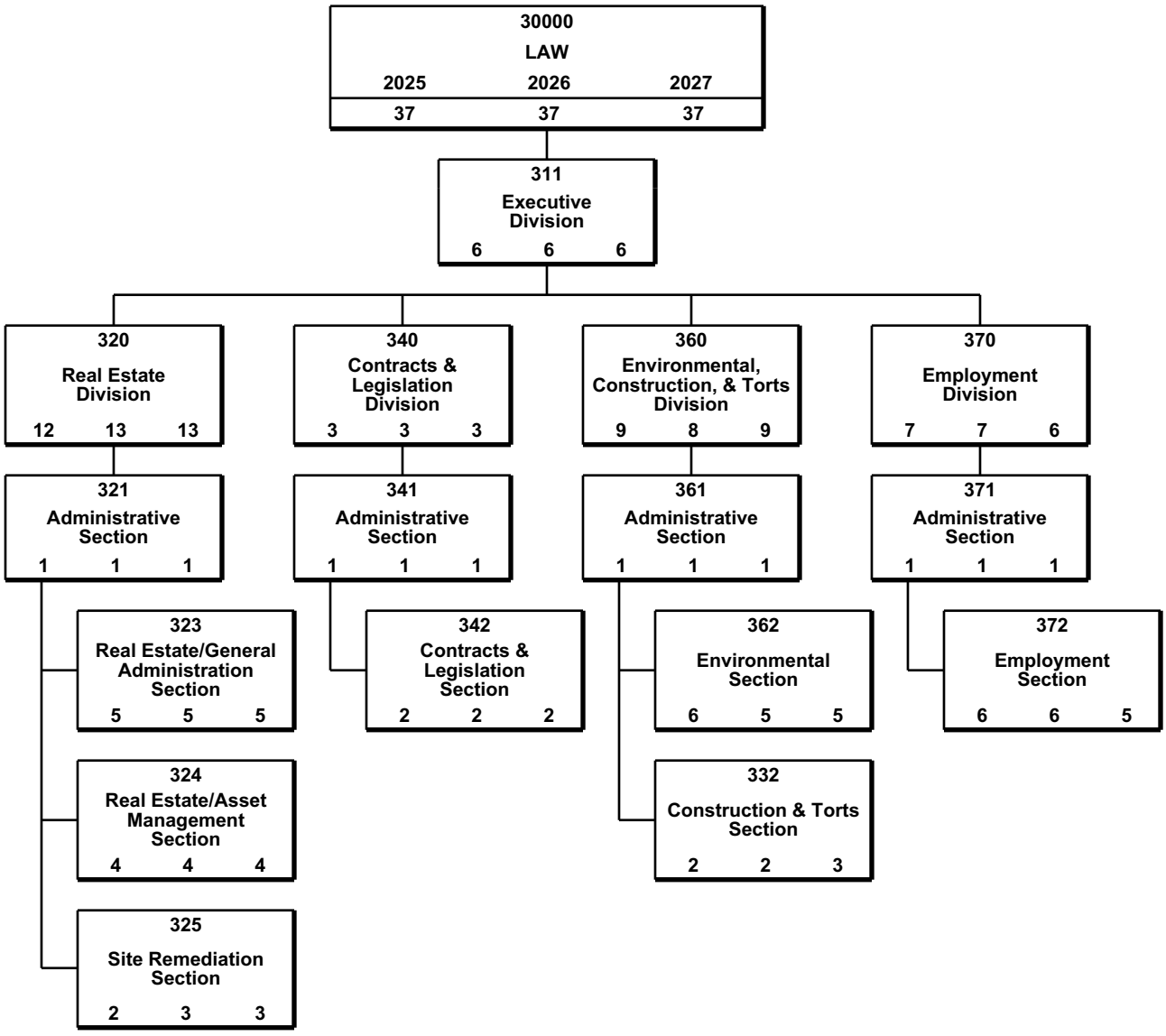
EXPENDITURES APPROPRIATIONS

2021 - Increase is due to the transfer of the Site Remediation Section from the Maintenance & Operations Department.

BUDGETED FTE POSITIONS



LAW


30000
LAW
2025 2026 2027
37 37 37
311
Executive Division
6 6 6
320
Real Estate Division
12 13 13
340
Contracts & Legislation Division
3 3 3
360
Environmental, Construction, & Torts Division
9 8 9
370
Employment Division
7 7 6
321
Administrative Section
1 1 1
341
Administrative Section
1 1 1
361
Administrative Section
1 1 1
371
Administrative Section
1 1 1
323
Real Estate/General Administration Section
5 5 5
342
Contracts & Legislation Section
2 2 2
362
Environmental Section
6 5 5
372
Employment Section
6 6 5
324
Real Estate/Asset Management Section
4 4 4
332
Construction & Torts Section
2 2 3
325
Site Remediation Section
2 3 3

LAW

The mission of the Law Department is to provide high-quality, cost-effective legal counsel, and litigation, transactional, legislative, and real estate services that protect the District's interests, support its mission to protect public health, improve the water environment, build flood resilience, and advance strategic organizational priorities.

Departmental Summary

The Law Department's primary responsibilities include:

- Providing legal counsel to the Board of Commissioners, Executive Director, and Officers of the District;
- Partnering with District departments to advance strategic initiatives and capital improvement projects;
- Supporting compliance with applicable laws, regulations, permits, and ordinances;
- Providing legal services for environmental, tort, construction, contract, procurement, financial, employment, municipal, and real estate matters;
- Representing the District in administrative hearings, arbitration, and litigation in state and federal courts;
- Administering approximately 24,000 acres of District-owned real estate;
- Advancing the District's legislative initiatives and protecting its interests before the Illinois General Assembly;
- Meeting the District's responsibilities under the Freedom of Information Act.

Summary of 2026 Major Accomplishments

- Recovered over $300,000 from the shareholders of a defunct vendor that failed to meet its contractual obligation to supply liquid carbon dioxide to the District;
- Obtained dismissals in three separate lawsuits filed against the District;
- Finalized over 15 intergovernmental agreements for stormwater projects;
- Facilitated improvements to District property through coordination with tenants, such as public park improvements, habitat enhancement, and green infrastructure;
- Provided legal and technical assistance on District stormwater projects relating to environmental compliance and remediation;
- Negotiated multimillion-dollar land acquisitions with other governmental entities on public projects, including the U.S. Army Corps of Engineers and the Chicago Transit Authority;
- Assisted in the collection of approximately $2 million in unpaid amounts owed pursuant to the District's User Charge Ordinance and Sewage & Waste Control Ordinance;
- Obtained a permanent injunction against a habitual polluter plus $60,000 in additional civil penalties, and payment of $100,000 in other amounts owed, and prosecuted a separate show cause case against an industrial user resulting in payment of $225,000 in civil penalties and payment of more than $1.23 million in other amounts owed;
- Obtained favorable outcomes in employment and civil rights matters before the District's Civil Service Board, the Cook County Commission on Human Rights, the Circuit Court of Cook County, the Illinois Department of Human Rights, and the U.S. Equal Employment Opportunity Commission;
- Worked collaboratively with the Information Technology Department and Public Affairs Section of the General Administration Department to review and initiate the District's plan for compliance with the Americans with Disabilities Act's Rule on Website and Mobile Application Accessibility;
- Processed approximately 400 Freedom of Information Act requests as of July 22, 2026;
- On July 24, 2026, House Bill 4426 was signed into law, becoming Public Act 104-0607 (P.A. 104-0607). P.A. 104-0607 amends the District Act to allow more flexibility in the administration of employment exams; allows eligible apprentices to take an employment exam immediately and other technical changes; and
- Prosecuted two Show Cause administrative matters for failure to meet contractual obligations under the Affirmative Action Ordinance, Revised Appendix D.

2027 Appropriation and Position Summary

The 2027 appropriation for the Law Department is $8,994,400, a decrease of $138,200, or 1.5 percent, from 2026. The staffing level remains unchanged at 37 positions.

2027 Budget Highlights in Support of the Strategic Plan

The Law Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater and Stormwater Management: Protect public and aquatic health

- The Law Department provides legal counsel to support compliance with the District's National Pollutant Discharge Elimination System permits and other evolving federal and state environmental regulations. The Department partners with operating departments to address emerging contaminants and other regulatory developments affecting wastewater treatment and water quality.

Wastewater and Stormwater Management: Create lasting solutions for flood resilience

- The Environmental, Construction, & Torts Division provides legal counsel on the District's Watershed Management Ordinance, including drafting ordinance amendments, representing the District in variance petitions and enforcement actions, and participating in technical advisory committee meetings;
- The Environmental, Construction, & Torts Division drafts and negotiates intergovernmental agreements with municipalities and other governmental entities that establish the legal framework for regional and local stormwater management projects, green infrastructure initiatives, and flood-prone property acquisitions;
- The Real Estate Division acquires the easements, rights-of-way, and property interests necessary to advance flood control, stormwater management, and sewer improvement projects throughout Cook County.

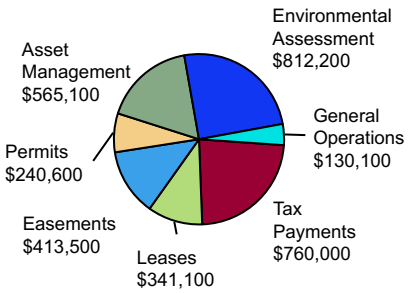
Business Resilience: Safeguard business continuity

- The Law Department delivers comprehensive legal counsel and representation to the Board of Commissioners, Executive Director, Officers, and departments to support reliable, efficient, and uninterrupted District operations while minimizing legal and operational risk;
- The Law Department leverages technology to deliver efficient and cost-effective legal services through an electronic Legal Files Document and Case Management System that integrates with the Human Resources Department's Risk Management Information System. The Department also utilizes electronic discovery software to efficiently collect, organize, review, and produce documents in support of litigation.

Business Resilience: Bolster financial efficiency

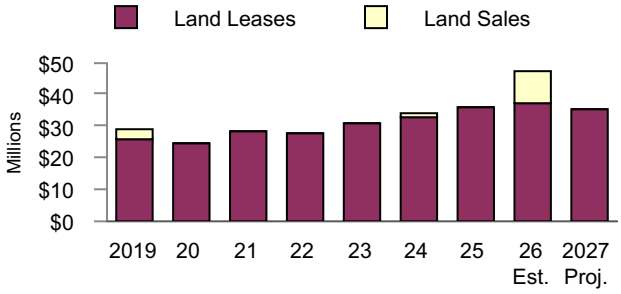
- The District owns approximately 24,000 acres of land located in Cook, Will, DuPage, and Fulton Counties, the majority of which is used to support District operations. In addition, the Law Department leverages its real estate portfolio to generate revenue through commercial/industrial leases, and to provide public recreational opportunities through leases with governmental agencies for parks, trails, forest preserves, and other public purposes.

Real Estate Program Budget



Total $3,262,600

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



Land Sale Details
2019 - 17.2 acres sold to the IL State Toll Highway Authority
2022 - 4.3 acres sold to the IL State Toll Highway Authority
2024 - 10.7 acres sold to the City of Chicago
2026 - 14.29 acres sold to the Chicago Transit Authority and 106.63 acres sold to the U.S. Army Corps of Engineers.

Resource Development and Management: Advance resource recovery and reuse

- The Law Department advises on legal matters related to the District's Resource Recovery Program, including renewable energy, biosolids reuse, water reuse, and other resource recovery initiatives that maximize the beneficial use of District resources while ensuring compliance with applicable laws and regulations.

Proactive Evolution: Build robust agency-wide resilience

- The Law Department monitors legislation, judicial decisions, and regulatory developments affecting wastewater treatment, stormwater management, climate resilience, environmental compliance, and public infrastructure. Proactive legal guidance positions the District to adapt to changing legal and regulatory requirements while supporting long-term organizational resilience.

30000 LAW — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Provide prosecution, defense, and appellate services in litigation and other direct legal services and counseling, as necessary, to the Board of Commissioners, the Executive Director, and the Officers of the District to further the corporate purposes, mitigate legal and operational risk, support business continuity, and protect the interests of the District. Provide proactive legal guidance to support effective decision-making and the continued delivery of essential District services.	$ 2,289,200	25.4 %
2. Handle all legal environmental matters and monitor state legislation, legislative activities, and emerging regulatory issues to support the District's preparedness and ability to respond effectively to environmental and regulatory changes affecting its operations.	$ 506,600	5.6 %
3. Provide legal services regarding employment-related matters such as civil service matters, employment discrimination law, labor relations, and labor arbitration to mitigate risk, support effective business operations, and assist the District in maintaining and developing a highly qualified workforce.	$ 836,300	9.3 %
4. Administer and effectively manage the leasing and disposition or other use of District real estate when not presently needed for its corporate purposes; manage all vacant and unoccupied District real estate; assist in and administer the acquisition of right-of-way for District construction and capital improvement projects and other corporate uses; administer environmental and remediation activities; supervise real estate tax litigation; and provide assistance in developing and processing the real estate agenda for meetings of the Board of Commissioners. Through its leasing and easement activities, the Real Estate Division will generate approximately $35.0 million in income in 2027, supporting the efficient utilization of District assets, diversification of the District's revenue portfolio, and continued financial efficiency to strengthen the District's long-term financial position.	$ 3,262,600	36.3 %
5. Provide legal services in support of the District's mission to protect Lake Michigan and public health, improve the water environment, and build flood resilience, including services to ensure the proper disposal of wastes through the sewer systems in the Chicagoland area; oversee the diversion of water from Lake Michigan for water quality; provide legal representation, counseling, and administrative support in connection with enforcement of the Sewage and Waste Control Ordinance, Watershed Management Ordinance, and User Charge Ordinance of the District; support regulatory compliance and efforts to address emerging environmental issues; and provide legal services for flood mitigation projects contracted with other governments and stormwater-related land and easement activities that create lasting solutions for flood resilience.	$ 752,900	8.4 %
6. Review proposed contracts, execute awarded contracts, and review bond surety, and insurance matters to mitigate risk, safeguard business continuity, and ensure contractual activities protect the District's interests and resources.	$ 708,100	7.9 %
7. Provide for all costs pertaining to the duties of the Clerk's Office, including Board proceedings, agenda and legislative actions, and executive functions of the departments; process Freedom of Information Act requests for the District and participate in budget preparation and monitoring activities for the department to promote accountability, transparency, operational efficiency, and the responsible use of District resources.	$ 638,700	7.1 %
Totals	$ 8,994,400	100.0 %

30000 LAW **OBJECTIVES AND PROGRAM SUMMARY**

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
4300	Stormwater Management	$ 377,025	2027	2	$ 488,700	$ 91,100	22.9	a)
			2026	2	$ 397,600			
4660	Waste Monitoring	$ 232,044	2027	1	$ 264,200	$ 16,100	6.5	
			2026	1	$ 248,100			
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	$ 564,511	2027	3	$ 638,700	$ 25,400	4.1	
			2026	3	$ 613,300			
7350	General Legal Matters	$ 3,510,092	2027	19	$ 4,340,200	$ 26,700	0.6	
			2026	19	$ 4,313,500			
7360	Real Estate Operations	$ 2,881,586	2027	12	$ 3,262,600	$ (297,500)	(8.4)	b)
			2026	12	$ 3,560,100			
7604	Social Security and Medicare Contributions	$ 89,238	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$ 7,654,496	2027	37	$ 8,994,400	$ (138,200)	(1.5)%	
			2026	37	$ 9,132,600			

a) Increase is due to the reallocation of salaries to more accurately reflect current activities ($79,100).

b) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($171,800) and the reallocation of funding for Environmental Consulting Services from 2027 to 2028 ($100,000).

30000 LAW **PERFORMANCE DATA**

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4300	Stormwater Management					
	Provide Legal Representation and Administrative Support for:					
4324	Watershed Management Ordinance Administration	Cost	$ 63,703	$ 69,000	$ 108,500	a)
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	$ 202,344	$ 216,200	$ 264,300	b)
4345	Land and Easements (Stormwater)	Cost	$ 110,978	$ 112,400	$ 115,900	
4660	Waste Monitoring					
	Provide Legal Representation and Administrative Support for:					
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Cases	27	27	27	
		Cost	$ 159,904	$ 176,400	$ 184,800	
		Cost/Case	$ 5,922.37	$ 6,533.33	$ 6,844.44	
4666	Sewage and Waste Control Ordinance - Significant Industrial Users Minimum Regulatory Requirement Activities	Cases	8	8	5	
		Cost	$ 72,140	$ 71,700	$ 79,400	
		Cost/Case	$ 9,017.50	$ 8,962.50	$ 15,880.00	
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	Cost	$ 564,511	$ 613,300	$ 638,700	
7350	General Legal Matters					
	Provide Prosecution and Defense Services to Protect the Interests of the District:					
7351	Legislative	Cost	$ 155,670	$ 171,000	$ 173,600	
7352	Financial Matters	Cost	$ 143,015	$ 148,300	$ 155,500	
7353	Environmental and Regulatory Matters	Cost	$ 270,498	$ 279,600	$ 333,000	c)
7354	Contract Administration	Cost	$ 637,688	$ 680,300	$ 708,100	
7355	Litigation	Cost	$ 1,397,588	$ 1,810,600	$ 1,925,500	

a) Increase is due to the reallocation of salaries to more accurately reflect current activities ($37,200).
b) Increase is due to the reallocation of salaries to more accurately reflect current activities ($41,900).
c) Increase is due to the reallocation of salaries to more accurately reflect current activities ($42,200).

30000 LAW **PERFORMANCE DATA**

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
7356	Employment Matters	Cost	$ 746,297	$ 1,003,400	$ 836,300	d)
7359	General Legal Services	Cost	$ 159,336	$ 220,300	$ 208,200	
7360	Real Estate Operations					
	Provide Administration of All District Land:					
7361	Real Estate Leases - Administration of Leases and Granting of Leases	Leases	192	194	196	
		Cost	$ 308,811	$ 323,600	$ 341,100	
		Cost/Lease	$ 1,608.39	$ 1,668.04	$ 1,740.31	
7362	Real Estate Easements - Administration of Easements and Granting of New Easements	Easements	423	425	427	
		Cost	$ 366,242	$ 388,200	$ 413,500	
		Cost/Easement	$ 865.82	$ 913.41	$ 968.38	
7363	Real Estate Permits - Administration of Permits and Granting of New Permits	Permits	47	50	52	
		Cost	$ 215,647	$ 228,200	$ 240,600	
		Cost/Permit	$ 4,588.23	$ 4,564.00	$ 4,626.92	
7367	Real Estate Asset Management - Administer Plan to Increase Revenue by Lease/Sale of Real Estate Holdings	Cost	$ 473,573	$ 549,900	$ 565,100	
7368	Real Estate Environmental Assessment - Administer Activities Related to Environmental Assessment and Remediation of Real Estate Holdings	Cost	$ 711,702	$ 1,104,500	$ 812,200	e)
7369	Other Real Estate Operations, Including Development of Agenda, Providing Information, Tax Litigation, and Support Services to the Board of Commissioners	Cost	$ 114,909	$ 131,500	$ 130,100	
	Payment of Real Estate Taxes	Cost	$ 690,702	$ 834,200	$ 760,000	
7604	Social Security and Medicare Contributions	Cost	$ 89,238	$ —	$ —	
		Totals	$ 7,654,496	$ 9,132,600	$ 8,994,400	

d) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($135,200).

e) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($194,000) and the reallocation of funding for Contract 25-RFP-18, Environmental Consulting Services, from 2027 to 2028 ($100,000).

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	$ —
601050	Compensation Plan Adjustments	362	50,000	98,400	96,651	98,400	25,000	—
601060	Compensation for Paid Overtime	507	1,000	1,000	—	500	1,000	—
601070	Social Security and Medicare Contributions	89,238	96,100	96,100	69,716	91,300	97,900	—
601100	Tuition and Training Payments	16,891	33,500	33,500	12,266	33,500	26,000	—
601270	General Salary Adjustments	—	—	—	—	—	203,000	—
100	TOTAL PERSONAL SERVICES	6,491,576	6,990,300	6,990,300	4,735,361	6,600,300	6,958,100	—
612010	Travel	984	6,200	6,200	—	6,200	4,300	—
612030	Meals and Lodging	9,805	13,300	13,300	4,066	13,300	11,800	—
612040	Postage, Freight, and Delivery Charges	1,234	1,300	1,300	1,177	1,300	1,200	—
612050	Compensation for Personally-Owned Automobiles	3,050	5,100	5,100	2,453	5,100	4,500	—
612090	Reprographic Services	187	7,000	7,000	—	7,000	3,500	—
612250	Court Reporting Services	5,601	37,000	37,000	30,437	37,000	37,000	—
612410	Governmental Service Charges	—	500	500	—	500	500	—
612430	Payments for Professional Services	304,548	1,037,300	1,004,300	942,671	717,200	1,012,400	—
612490	Contractual Services, N.O.C.	79,103	102,600	102,600	81,639	98,100	103,900	—
612520	Waste Material Disposal Charges	51,270	78,000	111,000	78,000	111,000	75,000	—
200	TOTAL CONTRACTUAL SERVICES	455,784	1,288,300	1,288,300	1,140,443	996,700	1,254,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,494	6,600	6,600	2,888	6,600	5,000	—
623720	Books, Maps, and Charts	11,940	13,000	13,000	11,666	11,600	17,000	—
623990	Materials and Supplies, N.O.C.	—	200	200	—	200	200	—
300	TOTAL MATERIALS AND SUPPLIES	16,434	19,800	19,800	14,554	18,400	22,200	—
667130	Taxes on Real Estate	690,702	834,200	834,200	696,260	750,000	760,000	—
700	TOTAL FIXED AND OTHER CHARGES	690,702	834,200	834,200	696,260	750,000	760,000	—
TOTAL LAW		$ 7,654,496	$ 9,132,600	$ 9,132,600	$ 6,586,618	$ 8,365,400	$ 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.

Fund: Corporate
Dept: Law

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
311	**Executive Office**					
EX12	General Counsel	1	1		1	
HP23	Deputy General Counsel	1	1		1	
HP22	Head Assistant Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP13	Legal Assistant	1	1		1	
TOTAL 311	Executive Office	6	6	1,316,891	6	1,339,331
320	**Real Estate Division**					
321	**Administrative Section**					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 321	Administrative Section	1	1	265,171	1	265,171
323	**Real Estate / General Administration Section**					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		2	
HP15	Senior Legal Assistant	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 323	Real Estate / General Administration Section	5	5	796,500	5	809,615
324	**Real Estate / Asset Management Section**					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
HP13	Senior Administrative Specialist	2	2		2	
TOTAL 324	Real Estate / Asset Management Section	4	4	566,197	4	584,011
325	**Site Remediation Section**					
HP20	Engineer of Site Remediation	1	1		1	
HP17	Site Remediation Specialist	1	2		2	
TOTAL 325	Site Remediation Section	2	3	551,582	3	489,397
TOTAL 320	Real Estate Division	12	13	2,179,450	13	2,148,194

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
340	**Contracts & Legislation Division**					
341	**Administrative Section**					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 341	Administrative Section	1	1	288,751	1	288,752
342	**Contracts & Legislation Section**					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
TOTAL 342	Contracts & Legislation Section	2	2	406,946	2	406,946
TOTAL 340	Contracts & Legislation Division	3	3	695,697	3	695,697
360	**Environmental, Construction, & Torts Division**					
361	**Administrative Section**					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 361	Administrative Section	1	1	265,171	1	265,171
362	**Environmental Section**					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	1		1	
HP15	Senior Legal Assistant	1	1		1	
HP13	Legal Assistant	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 362	Environmental Section	6	5	672,318	5	688,346
332	**Construction & Torts Section**					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		2	
TOTAL 332	Construction & Torts Section	2	2	358,041	3	546,698
TOTAL 360	Environmental, Construction, & Torts Division	9	8	1,295,530	9	1,500,215
370	**Employment Division**					
371	**Administrative Section**					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 371	Administrative Section	1	1	288,751	1	253,381

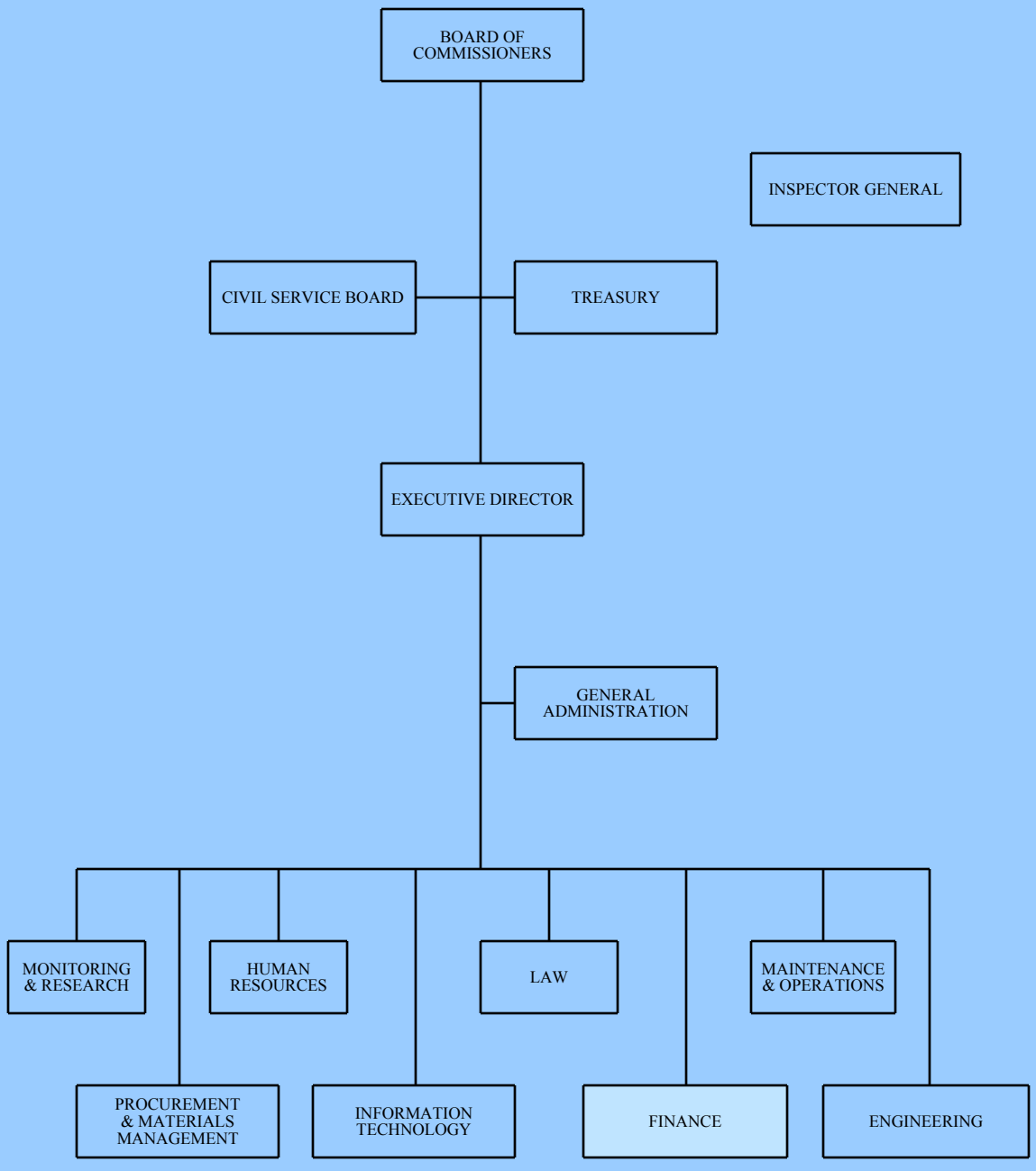
Fund: Corporate
Dept: Law

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
372	Employment Section					
HP20	Principal Attorney	2	2		2	
HP18	Senior Attorney	3	3		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 372	Employment Section	6	6	1,019,276	5	777,144
TOTAL 370	Employment Division	7	7	1,308,027	6	1,030,525
TOTAL	Law	37	37	6,795,594	37	6,713,962

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

NOTE PAGE


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

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

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Finance Department

The Finance Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

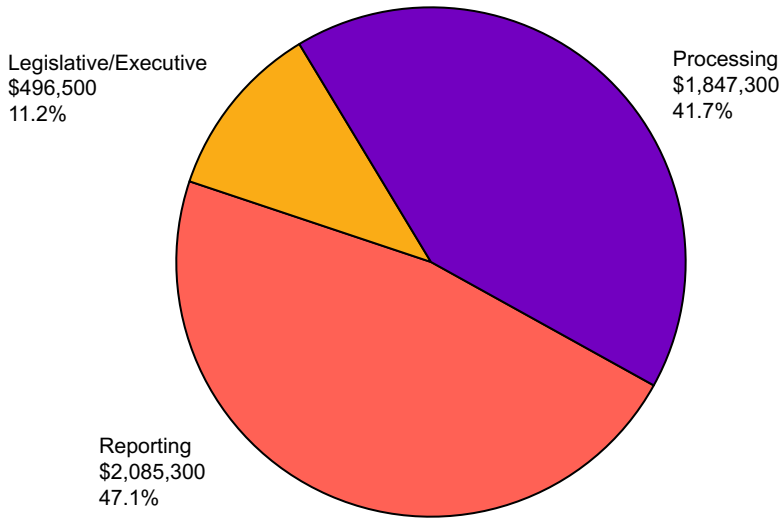
Thank you for the opportunity to present the proposed Finance Department budget for 2027.

Respectfully submitted,

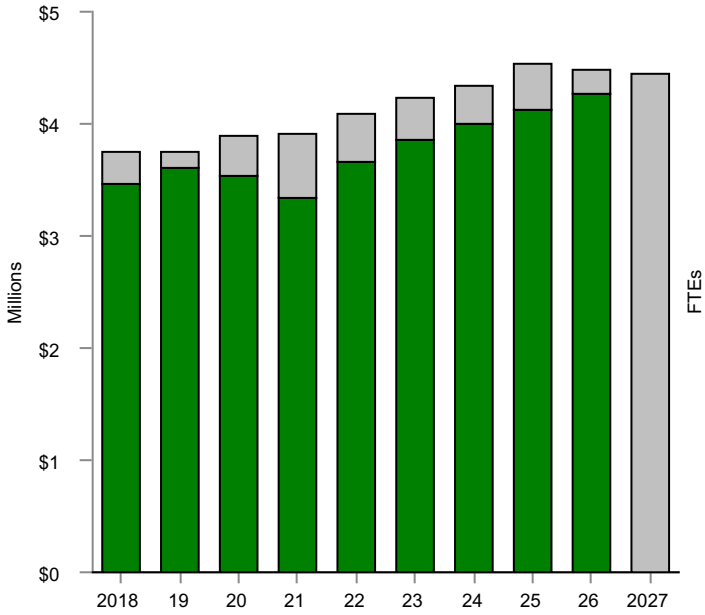
Jacqueline Torres
Clerk/Director of Finance

FINANCE
PROGRAMS

2027	$4,429,100
2026	$4,477,400
Decrease	($48,300)



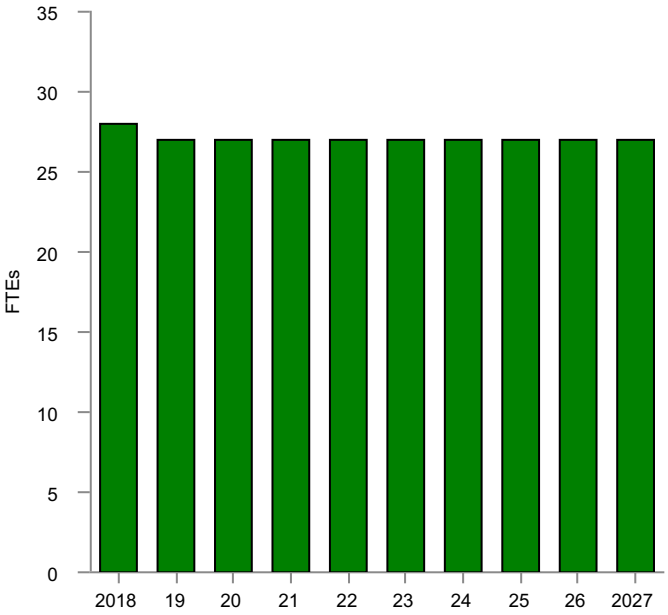
APPROPRIATIONS & EXPENDITURES



2026 Expenditures are estimated

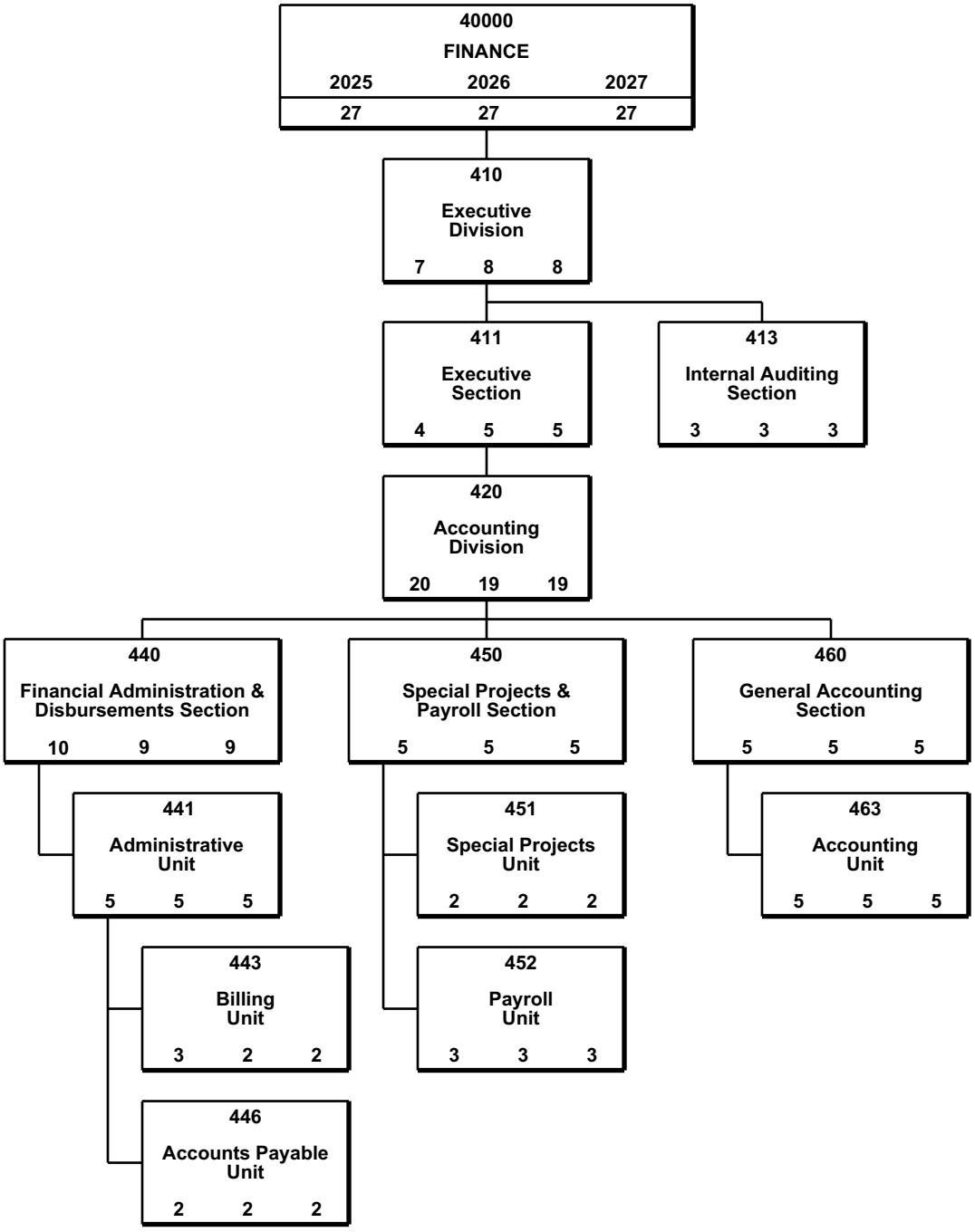
EXPENDITURES APPROPRIATIONS

BUDGETED FTE POSITIONS



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

FINANCE


40000
FINANCE
2025 2026 2027
27 27 27
410
Executive Division
7 8 8
411
Executive Section
4 5 5
413
Internal Auditing Section
3 3 3
420
Accounting Division
20 19 19
440
Financial Administration & Disbursements Section
10 9 9
441
Administrative Unit
5 5 5
443
Billing Unit
3 2 2
446
Accounts Payable Unit
2 2 2
450
Special Projects & Payroll Section
5 5 5
451
Special Projects Unit
2 2 2
452
Payroll Unit
3 3 3
460
General Accounting Section
5 5 5
463
Accounting Unit
5 5 5

FINANCE

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

Departmental Summary

The Finance Department's primary responsibilities include:

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

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

Summary of 2026 Major Accomplishments

- The District received an unmodified opinion from external auditors and earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the 2025 Annual Comprehensive Financial Report for the 51st consecutive year;
- Implemented GASB Statement 103, Financial Reporting Model Improvements and 104, Disclosure of Certain Capital Assets;
- Continued initiative to convert paper-based payment and revenue collection methods to electronic processes. Over 75 percent of payments were processed electronically, and electronic revenue collections increased to 41 percent;
- Completed four internal process improvement initiatives that resulted in efficiencies and reduced cycle times, reinforcing Finance's commit to optimizing operations:
    - Expanded the use of Optical Character Recognition technology for vendor invoices, increasing accuracy and efficiency in processing vendor payments;
    - In partnership with the Monitoring & Research Department, completed the final phase of automating the Chemical Toilet Waste and Bio-P coupon programs by integrating both into the User Charge module of the internet-based Publicly Owned Treatment Works Administration and Compliance System software;
    - Successfully automated the User Charge Lockbox payment batch upload within the internet-based Publicly Owned Treatment Works Administration and Compliance System software, reducing manual data entry and cycle time by 50 percent;
    - Developed an Excel dashboard to streamline the monthly SRF billing and reimbursement process, significantly reducing manual data entry and cycle time by approximately 90 percent;
- Internal Audit completed eighteen audit reviews, including assessments of cybersecurity and remote access practices, banking authorizations and payment controls, vendor master and employee ACH changes, payroll and time change adjustments, vacation carry over, duplicate and correcting payments, Fox River Water Reclamation District cost sharing, SAP role review, separation payments, and procurement card expenditures. Special project included a review of the Metropolitan Biosolids Management, LLC contract;
- In partnership with the Human Resources Department, established a geofence report in the WorkForce timekeeping system, increasing transparency and accountability;
- Assisted the Information Technology Department with the configuration and testing of the new pay statement;
- Completed configuration and testing of the new police schedule and pension calculations in WorkForce and SAP.

2027 Appropriation and Position Summary

The 2027 appropriation for the Finance Department is $4,429,100, a decrease of $48,300, or 1.1 percent, from 2026. The staffing level remains unchanged at 27 positions.

2027 Budget Highlights in Support of the Strategic Plan

The Finance Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Resource Development and Management: Cultivate a workplace that appeals to and retains existing employees

The Finance department will:

- Prioritize employee recognition for excellence and continue building a workforce that is diverse, knowledgeable, motivated, and adaptive to change;
- Continue the department's cross-training program for staff to ensure institutional knowledge is retained and enhanced through ongoing training, expanded use of the eLearning platform, encouragement of tuition reimbursement opportunities, and increased access to webinars;
- Remain current with government accounting and financial reporting standards by actively participating in conferences and professional training. Collaboration with operating departments is essential to understand process changes and ensure reporting needs are met.

Business Resilience: Safeguard business continuity

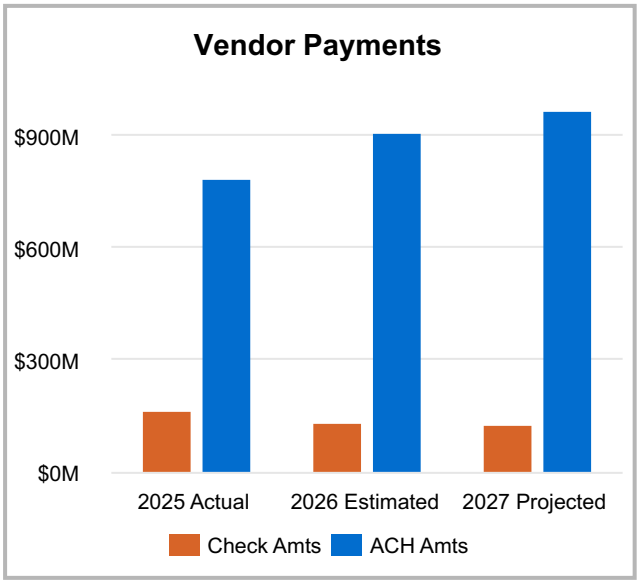
- Maintain continuous excellence in service delivery and work toward achieving an unmodified audit opinion, earning Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association, and ensuring compliance with applicable GASB pronouncements and regulatory requirements;
- Review and update Administrative Procedures and relevant standard operating procedures to create a comprehensive electronic Finance Department Procedures Manual.

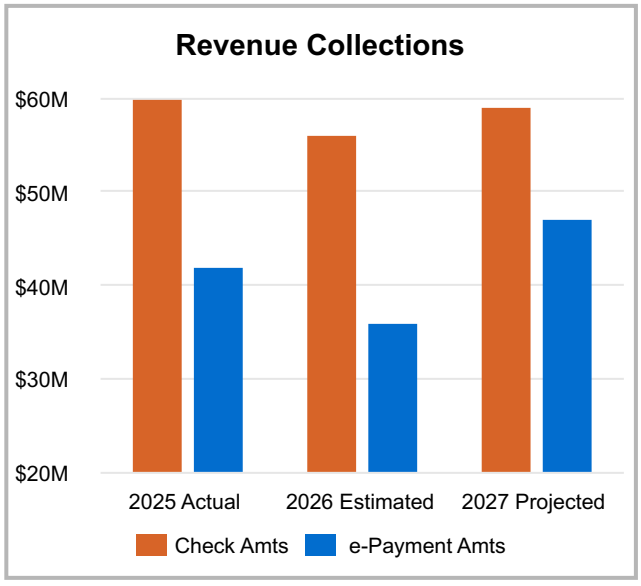
Business Resilience: Bolster financial efficiency

- Automate electricity payment processing for more than 200 metered locations and implement the ACH CTX payment method in SAP to improve payment accuracy while significantly reducing manual efforts and cycle time;
- Implement improvements to WorkForce user maintenance and reporting to enhance exception review transparency, and reduce manual review efforts.

Proactive Evolution: Continuously improve operations and processes

- Finance will identify three processes for improvement initiatives to reduce cycle times;
- Seek to further expand electronic revenue collection methods for all types of revenue streams (excluding ad valorem taxes).





40000 FINANCE — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Provide for the processing of all District expenditures, which consist of vendor payments, employee wages, expenses, and fringe benefits. Vendor payments are made in compliance with the Prompt Payment Act. Provide for the accounting, billing, and collection of all revenue such as user charge, State Revolving Fund, real estate, and other miscellaneous billings.	$ 1,847,300	41.7 %
2. Provide for the external audit, general accounting, and reporting of financial information (financial statement preparation, fixed assets, cost accounting analysis, general ledger maintenance, and bank account reconciliation). Provide for the independent appraisal and analysis of departmental internal activities approved for internal audit by the Audit Committee.	$ 2,085,300	47.1 %
3. Provide for the preparation of Board meeting agendas and minutes reports and for the documentation, retention, and retrieval of all official records of the Board of Commissioners.	$ 496,500	11.2 %
Totals	$ 4,429,100	100.0 %

PROGRAMS BY PRIORITY:		2025		Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
4663	User Charge Ordinance - Large Commercial/Industrial Users	$ 336,233	2027	3	$ 362,200	$ 26,000	7.7
			2026	3	$ 336,200		
7394	Transaction Processing	$ 1,407,010	2027	11	$ 1,485,100	$ (77,800)	(5.0)
			2026	11	$ 1,562,900		
7396	Reporting	$ 1,905,409	2027	10	$ 2,085,300	$ (6,300)	(0.3)
			2026	10	$ 2,091,600		
7398	Legislative/Executive	$ 423,695	2027	3	$ 496,500	$ 9,800	2.0
			2026	3	$ 486,700		
7604	Social Security and Medicare Contributions	$ 50,531	2027	—	$ —	$ —	—
			2026	—	$ —		
	Totals	$ 4,122,878	2027	27	$ 4,429,100	$ (48,300)	(1.1)%
			2026	27	$ 4,477,400		

40000 FINANCE

PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal
4660	Waste Monitoring				
4663	User Charge Ordinance - Large Commercial/Industrial Users	Cost	$ 336,233	$ 336,200	$ 362,200
7390	Accounting and Auditing				
7394	Transaction Processing	Transactions	77,215	80,143	78,590
		Cost	$ 1,407,010	$ 1,562,900	$ 1,485,100
		Cost/Transaction	$ 18.22	$ 19.50	$ 18.90
7396	Reporting	Cost	$ 1,905,409	$ 2,091,600	$ 2,085,300
7398	Legislative/Executive	Cost	$ 423,695	$ 486,700	$ 496,500
7604	Social Security and Medicare Contributions	Cost	$ 50,531	$ —	$ —
		Totals	$ 4,122,878	$ 4,477,400	$ 4,429,100

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	$ —
601050	Compensation Plan Adjustments	693	15,000	10,000	—	5,000	8,100	—
601060	Compensation for Paid Overtime	1,312	5,000	5,000	3,095	4,000	1,500	—
601070	Social Security and Medicare Contributions	50,531	55,500	55,500	41,241	53,600	57,500	—
601100	Tuition and Training Payments	43,899	30,000	30,000	13,804	26,000	12,200	—
601270	General Salary Adjustments	—	—	—	—	—	119,200	—
100	TOTAL PERSONAL SERVICES	3,721,865	4,029,900	4,024,900	2,818,269	3,926,000	4,152,700	—
612010	Travel	3,051	6,500	6,500	709	800	2,000	—
612030	Meals and Lodging	5,940	14,000	14,000	2,064	2,100	4,000	—
612040	Postage, Freight, and Delivery Charges	43	500	500	205	200	200	—
612050	Compensation for Personally-Owned Automobiles	—	500	500	—	100	200	—
612090	Reprographic Services	2,730	3,000	3,000	2,757	2,900	3,000	—
612250	Court Reporting Services	29,366	53,000	53,000	53,000	32,000	40,000	—
612340	Discount Lost	3,130	5,000	5,000	1,927	5,000	5,000	—
612430	Payments for Professional Services	351,080	329,700	336,100	334,397	255,600	215,100	—
612490	Contractual Services, N.O.C.	760	2,500	2,500	1,581	1,800	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	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,802	25,400	30,400	25,178	31,400	5,600	—
623720	Books, Maps, and Charts	—	500	500	—	200	200	—
623990	Materials and Supplies, N.O.C.	109	500	500	142	200	200	—
300	TOTAL MATERIALS AND SUPPLIES	4,911	26,400	31,400	25,320	31,800	6,000	—
TOTAL FINANCE		$ 4,122,877	$ 4,477,400	$ 4,477,400	$ 3,240,229	$ 4,258,300	$ 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.

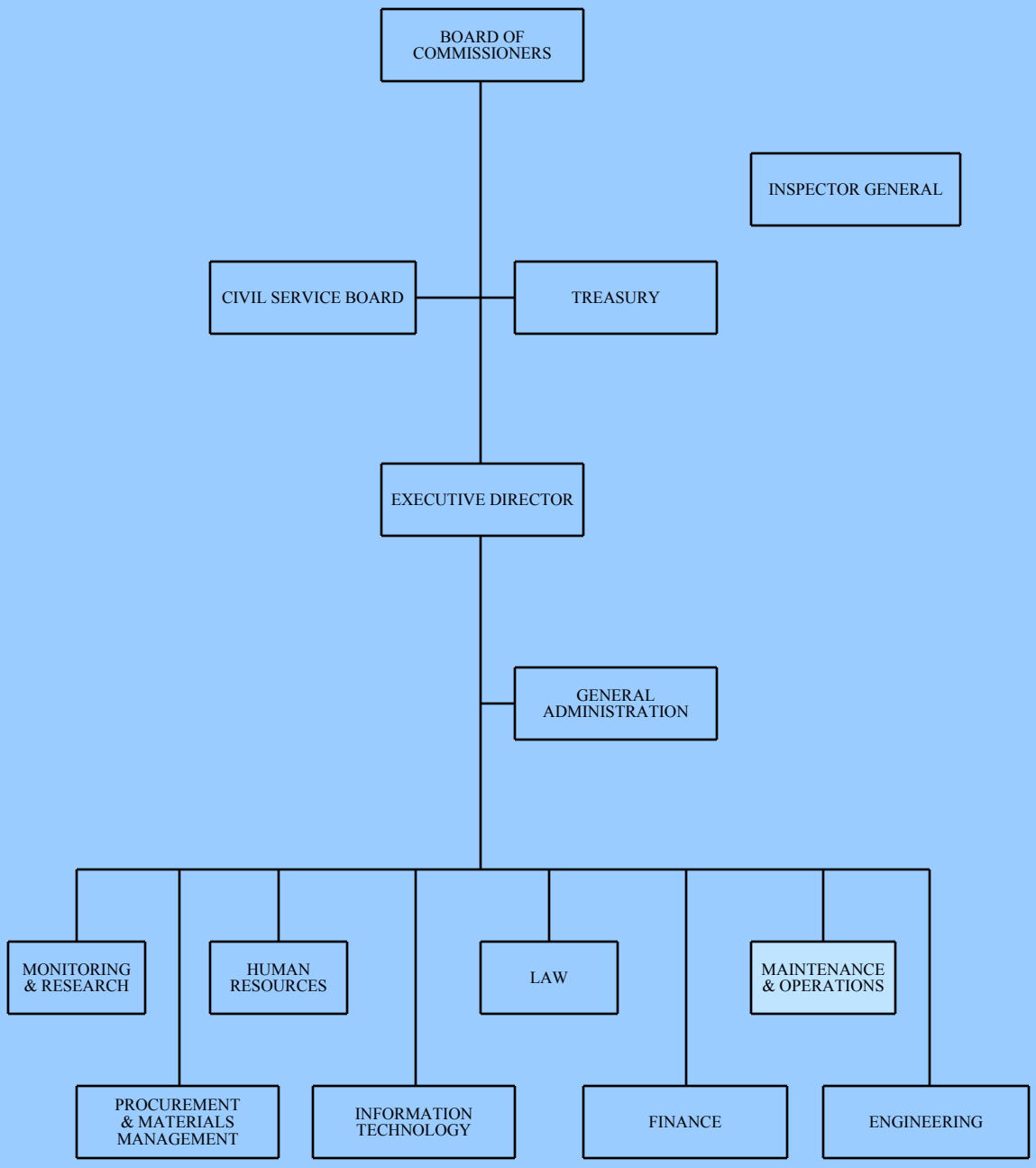
Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
410	**Executive Division**					
411	**Executive Section**					
EX13	Clerk/Director of Finance	1	1		1	
HP21	Comptroller	1	1		1	
HP16	Assistant Clerk	1	1		1	
HP14	Budget & Management Analyst	—	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 411	Executive Section	4	5	901,795	5	920,091
413	**Internal Auditing Section**					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	1	1		1	
HP16	Financial Analyst	1	1		1	
TOTAL 413	Internal Auditing Section	3	3	509,859	3	523,087
TOTAL 410	Executive Division	7	8	1,411,655	8	1,443,177
420	**Accounting Division**					
440	**Financial Administration & Disbursements Section**					
441	**Administrative Unit**					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	4	4		4	
TOTAL 441	Administrative Unit	5	5	731,326	5	737,940
443	**Billing Unit**					
HP12	Accounting Associate	3	2		2	
TOTAL 443	Billing Unit	3	2	153,661	2	163,415
446	**Accounts Payable Unit**					
HP12	Accounting Associate	2	2		2	
TOTAL 446	Accounts Payable Unit	2	2	168,292	2	173,170
TOTAL 440	Financial Administration & Disbursements Section	10	9	1,053,279	9	1,074,525

Fund: Corporate
Dept: Finance

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
450	**Special Projects & Payroll Section**					
451	**Special Projects Unit**					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	—	1		1	
HP14	Budget & Management Analyst	1	—		—	
TOTAL 451	Special Projects Unit	2	2	339,505	2	346,118
452	**Payroll Unit**					
HP16	Financial Analyst	2	1		1	
HP12	Accounting Associate	1	2		2	
TOTAL 452	Payroll Unit	3	3	345,613	3	335,854
TOTAL 450	Special Projects & Payroll Section	5	5	685,118	5	681,973
460	**General Accounting Section**					
463	**Accounting Unit**					
HP19	Accounting Manager #2 (New Grade HP18)	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	1	1		1	
HP16	Financial Analyst	1	1		1	
HP13	Accounting Clerk III #2 (Accounting Associate) (New Grade HP12)	1	1		1	
HP12	Accounting Associate	1	1		1	
TOTAL 463	Accounting Unit	5	5	747,908	5	739,557
TOTAL 460	General Accounting Section	5	5	747,908	5	739,557
TOTAL 420	Accounting Division	20	19	2,486,305	19	2,496,055
TOTAL	Finance	27	27	3,897,960	27	3,939,232

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.


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September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Maintenance & Operations Department

The Maintenance & Operations Department's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Maintenance & Operations Department budget for 2027.

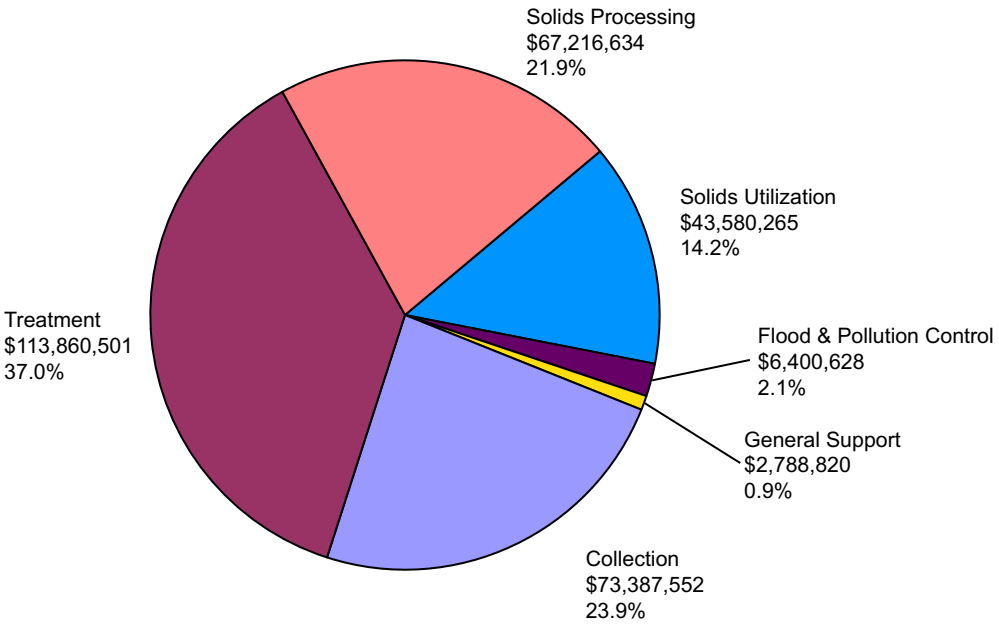
Respectfully submitted,

Edward J. Staudacher

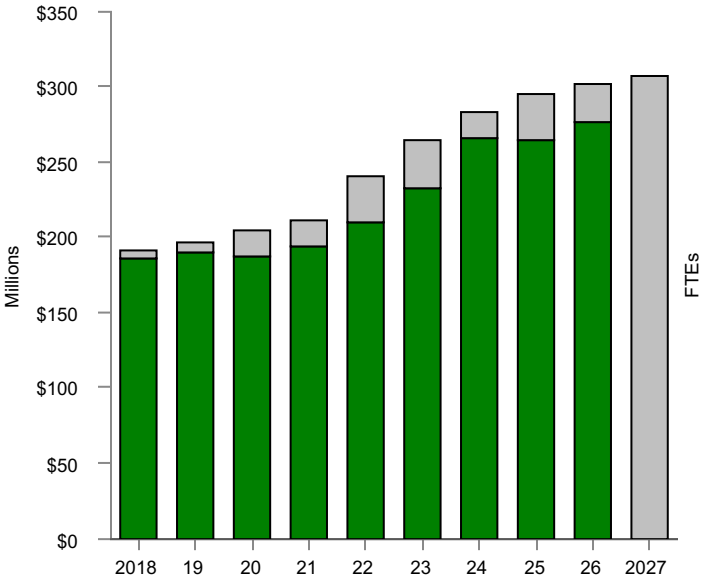
Edward J. Staudacher
Director of Maintenance & Operations

MAINTENANCE & OPERATIONS - ALL DIVISIONS
PROGRAMS

2027	$307,234,400
2026	$301,881,300
Increase	$5,353,100



APPROPRIATIONS & EXPENDITURES

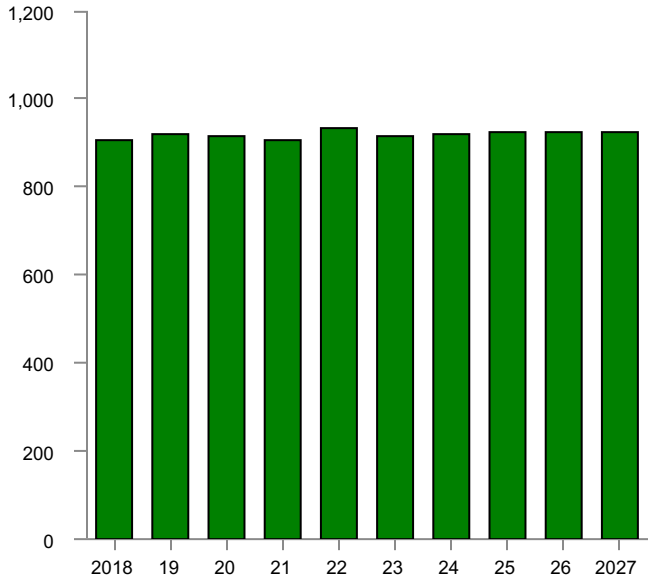


2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

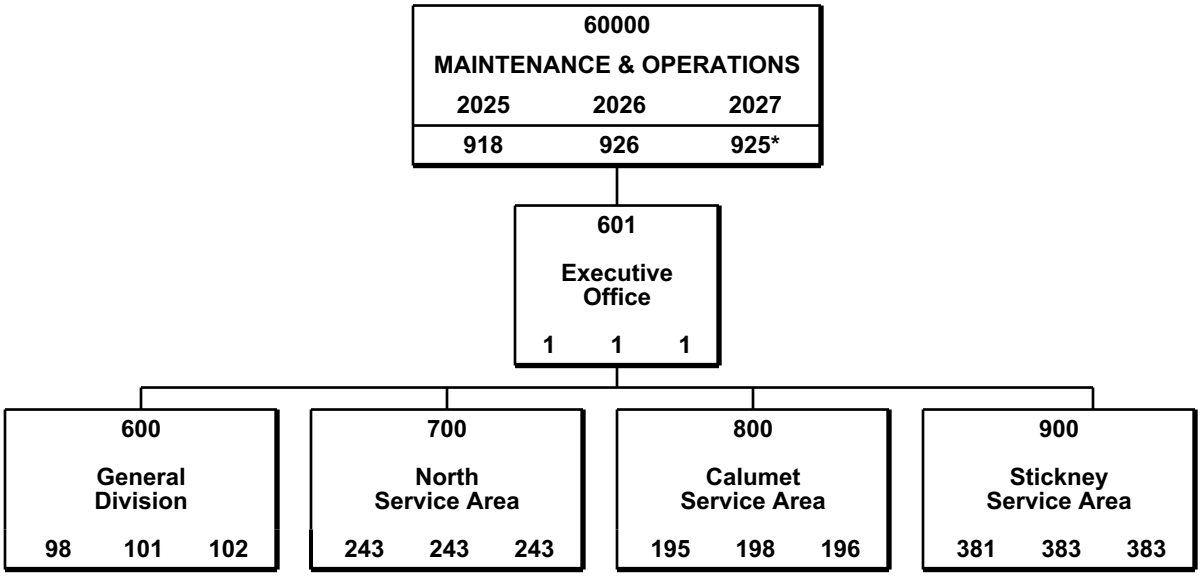
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.
2025 - Increase is due to rising costs for biosolids hauling.

BUDGETED FTE POSITIONS



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

MAINTENANCE & OPERATIONS - ALL DIVISIONS



* The 2027 position total for the Maintenance & Operations Department is 925. There are an additional 28 positions funded by the Stormwater Management Fund, while the operations remain in the Maintenance & Operations Department.

MAINTENANCE & OPERATIONS

The Maintenance & Operations Department (M&O) operates consistent with the mission, vision and values of the District's Strategic Business Plan. M&O maintains and operates the District's facilities to protect our environment by collecting and treating wastewater, minimizing flooding, managing our waterways, and producing beneficially reusable biosolids in an economical and environmentally sustainable manner.

Departmental Summary

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

- Collecting and treating approximately 445.5 billion gallons of wastewater annually by operating seven water reclamation plants (WRPs), a 560-mile network of intercepting sewers, the Tunnel and Reservoir Plan's 110.4 miles of tunnels, and three reservoirs;
- Improving water quality in area waterways by maintaining and operating five sidestream elevated pool aeration stations and two instream aeration stations;
- Providing flood relief to Cook County by removing debris from 532 miles of small streams and rivers and maintaining 37 regional detention reservoirs;
- Processing high-quality biosolids for beneficial reuse.

Summary of 2026 Major Accomplishments

- Received an award from ComEd in recognition of the energy efficiency achieved by the three turbo blowers in operation at the Hanover Park WRP. The blowers replaced older, energy-intensive aeration equipment, dramatically reducing electricity consumption and noise levels while optimizing the plant's biological treatment processes. With the goal of continuous improvement and building on operational successes, funding is requested in 2027 to install turbo blowers at the Egan and Kirie WRPs;
- Prioritized resource recovery and reuse with the installation, on a test scale, of an innovative and rapid biosolids dewatering system at the east biosolids drying cell in the Calumet Service Area. Due to the planned construction of the Chicago Transit Authority's Red Line extension, trucking biosolids to the site, which is the current practice, will be restricted. The purpose of the new system is to ensure the continued processing of an estimated 14,000 dry tons of biosolids annually without the need for truck hauling. Instead, the biosolids will be pumped to the site, which is faster. With the decrease in truck hauling and biosolids drying time, it is expected that annual costs will be reduced. Additional savings should also be realized due to fewer machine and operator hours needed to prepare the biosolids for beneficial reuse;
- Continued to employ advanced technology to operate more efficiently, meet stricter environmental standards, and adapt to changing conditions. At the Calumet WRP, for instance, a Distributed Control System (DCS) test cabinet was installed. The equipment is a dedicated hardware and software setup used to simulate, test, and validate the performance of a Distributed Control System (DCS) before it is fully integrated into the operational environment. A DCS is the central control platform that manages and monitors plant processes. The test cabinet provides a controlled environment to simulate plant processes, test controls and alarms, train operators, and troubleshoot system configurations without risking plant downtime;
- Completed a planned 23-day shutdown of a secondary treatment battery at the Calumet WRP. Secondary treatment is a biological and energy intensive process that uses microorganisms to remove organic matter after primary treatment. By taking full advantage of the outage window, staff delivered a substantial scope of work that is expected to reduce air and energy demand, increase operational flexibility, and extend the service life of critical assets. The shutdown was successful due to skilled staff with a deep knowledge of the equipment and systems, an adherence to safety practices, and effective team coordination;
- Completed several projects that collectively strengthened the District's electrical infrastructure. Outdated differential protection relays were upgraded to modern, high-reliability units in the Calumet Service Area, improving fault detection accuracy and enhancing overall substation safety and operational continuity. Comprehensive inspections and refurbishments of transformer secondary connections were completed across the District, ensuring optimal electrical performance, reducing potential failure risks, and extending equipment service life. At the Egan WRP, motor protection systems for two raw sewage pump motors were upgraded, enhancing reliability, reducing downtime, and safeguarding against electrical and mechanical failures. An aging 1,500 kVA outdoor transformer at the Kirie WRP was removed and

replaced with a modern, energy-efficient unit, improving load handling capacity and ensuring compliance with current safety and performance standards.

2027 Appropriation and Position Summary

The 2027 appropriation for the M&O Corporate Fund is $307,234,400, an increase of $5,353,100, or 1.8 percent, from 2026. The Corporate Fund staffing level has decreased from 926 to 925 positions. The net decrease is due to the drop of one Electrical Mechanic and one Engineering Technician IV, offset by the addition of one Principal Engineer. An additional 28 positions are funded in the Stormwater Management Fund. The total 2027 position count is 953, compared to the total 2026 position count of 954.

2027 Budget Highlights in Support of the Strategic Plan

The Maintenance and Operations Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater and Stormwater Management: Protect public and aquatic health

- Reduce the number of emergency repairs due to asset failures. A baseline measure should be established by June 2027;
- Sustain high operational standards to meet strict National Pollutant Discharge Elimination System (NPDES) permit limitations. The goal is 100 percent compliance with all permit requirements;
- Use normalized data points, which strip away external noise, to analyze and optimize operations and benchmark performance across different WRPs. Raw or non-normalized data could include errors or inconsistencies that would prevent an accurate assessment of plant or process performance;
- Continue the renewal process for the Federal Energy Regulatory Commission license for the Lockport Powerhouse. The Federal Energy Regulatory Commission is an independent federal agency with a mission to regulate and oversee energy industries in the economic, environmental, and safety interests of the American public. Part of this mission involves promoting the development of a strong national energy infrastructure that includes hydropower, which is currently the leading renewable energy source in the United States. The Lockport Powerhouse is used to control the levels of the Chicago Area Waterway System and provides financial benefits from hydroelectric power generation. The water flowing through the facility creates an environmentally friendly hydroelectric energy source that is sold back to Commonwealth Edison;
- Deploy a new computerized maintenance management system. The software system will help to improve wastewater and stormwater management by proactively maintaining critical assets, optimizing operations, and enabling data-driven decisions;
- Maintain and upgrade the department's distributed control systems, which are vital to running a modern WRP. A distributed control system is an automated system that is distributed throughout the WRP to provide commands to process equipment. Technology is a cornerstone of effective wastewater and stormwater management and is essential to meeting environmental regulations and enhancing system quality and efficiency;
- Support stormwater management by overseeing flood-control facilities, detention reservoirs, and deep-tunnel integration during heavy rain events;
- Participate in an energy curtailment program that pays participants for consuming less energy during peak loads. Since 1997, approximately $21.6 million in revenue has been received. These programs provide significant system benefits, including enhanced frequency regulation, reduced peak-hour energy costs, and the deferral of new generation resources that would otherwise be required to meet short-duration demand spikes during extreme weather events such as high-heat periods or polar vortex conditions;
- Participate in Commonwealth Edison’s Strategic Energy Management Program, which is a long-term energy efficiency program offered at no cost to customers. Hosted jointly with Cascade Energy, the program identifies energy-saving potential and outlines pathways to realize that potential through multiple initiatives. In addition to the cost savings that occur by trimming energy usage, Commonwealth Edison awards participants with incentive payments based on actual energy savings. Following the successful launch of the pilot programs at the Egan and Kirie WRPs in 2022, similar studies were undertaken at the O’Brien WRP in March 2024 and the Calumet WRP in December 2024. In 2022, the District saved 658,763 kWh, resulting in energy savings of $48,300. In 2023, an additional 1,034,553 kWh were saved, generating $92,200 in energy savings. With the addition of the O’Brien and Calumet WRPs in 2024, the District saved 4,445,252 kWh, resulting in energy savings of $395,500. In 2025, an additional 909,590 kWh were saved with a value of $83,300. Along with energy cost savings, year-to-date incentive payments total $367,986.25. Energy efficiency is an operational tool that reduces environmental impact and makes wastewater management more sustainable, cost-effective, and resilient;
- Maximize equipment lifespans and reliability to keep the District’s facilities fully operational and at full capacity. In 2027, funding is provided for the following preventative and predictive maintenance projects: rehabilitate raw sewage pump rotating assemblies, recondition process blower motors, clean and calibrate power distribution equipment, tune and maintain boilers, inspect and service elevators and fire detection systems, maintain railroad cars used to transport biosolids from the Stickney WRP to solids management areas, and maintain HVAC equipment and systems;

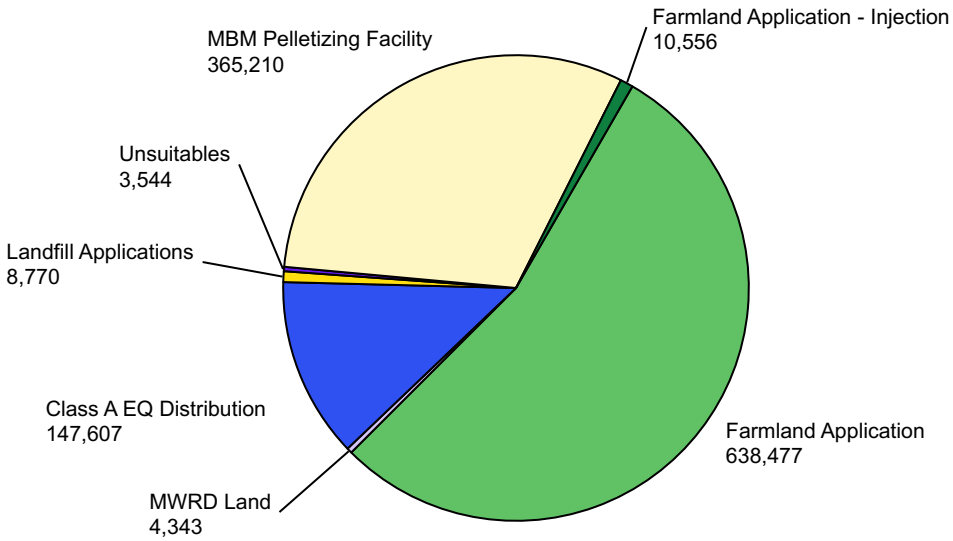
- Fine-tune biological and chemical treatment processes, such as disinfection and nutrient removal (phosphorus and nitrogen) to improve the quality of water discharged into local waterways.

Resource Development and Management: Advance resource recovery and reuse

- Work with the Engineering and Monitoring & Research Departments to determine the optimal solutions for phosphorus removal at the WRPs as required by our NPDES permits. Phosphorus limits for the Stickney, Calumet, and Kirie WRPs became effective in 2021, 2024, and 2026, respectively. The O'Brien WRP will have phosphorus limits in 2027, and the Egan and Hanover Park WRPs in 2031 at the earliest. The approaches for phosphorus removal - biological, physical, and chemical - are evaluated, tested, and implemented based on each WRP's specific conditions and configurations. Future budgets will be closely monitored and adjusted to account for any increases in operational costs associated with the permit requirements;
- Implement solutions that support the responsible use and protection of the environment. At the Stickney WRP, an enhanced biological phosphorus removal process, which is both sustainable and environmentally friendly, is the primary means of achieving the NPDES monthly average permit limit for total phosphorus. To assist and stabilize the mainstream biological process, a sidestream process that treats the nutrient-rich centrifuge centrate (the liquid fraction separated from the biosolids) is also used. During the sidestream operation, known as the Ostara Phosphorus Recovery process, chemicals are added to precipitate the phosphorus and ammonia to form a "green" fertilizer that prevents the loss of phosphorus to nutrient runoff and leaching, a growing environmental concern. The Ostara process contributes to resource recovery and sound wastewater management, both of which are central to the District's Strategic Plan;
- Allocate $500,000 to purchase Renewable Energy Credits to mitigate indirect greenhouse gas emissions associated with purchased electrical energy. The Renewable Energy Credits, which are legal instruments used in renewable electrical energy markets to account for renewable energy, guarantee that the energy is provided from renewable sources that produce low- or zero-emissions. This and other options will undergo continual evaluation as the District's plan to achieve energy neutrality is refined;
- Manage a project to rehabilitate the turbine generators at the Lockport Powerhouse. The turbines generate clean, renewable electricity from canal water, support flood control by helping manage water levels in the Chicago Area Waterway System, and provide potential financial benefits through energy sales in excess of $1 million annually;
- Increase use of non-potable treated effluent generated during the wastewater treatment process. Water reuse presents financial savings, and at the same time promotes water conservation. Advancing water reuse in a practical, cost-effective, and phased-in manner includes such options as identifying and evaluating potential non-potable reuse customers who could use treated water for irrigation, cooling, or other processes that do not require potable water. Viable options are being explored in support of the Strategic Plan target to develop a non-potable water reuse pilot or demonstration project by the end of 2027;
- Oversee a biosolids management and beneficial reuse program that is supported by science, research, and industry best practices. In all cases, the goal is to employ environmentally conscious means of recycling waste materials into beneficial use products.

One of the District's primary resources is biosolids, which are produced for reuse as a safe and environmentally friendly alternative to commercial fertilizer. The following chart illustrates how biosolids have been beneficially reused from 2016 through 2025.

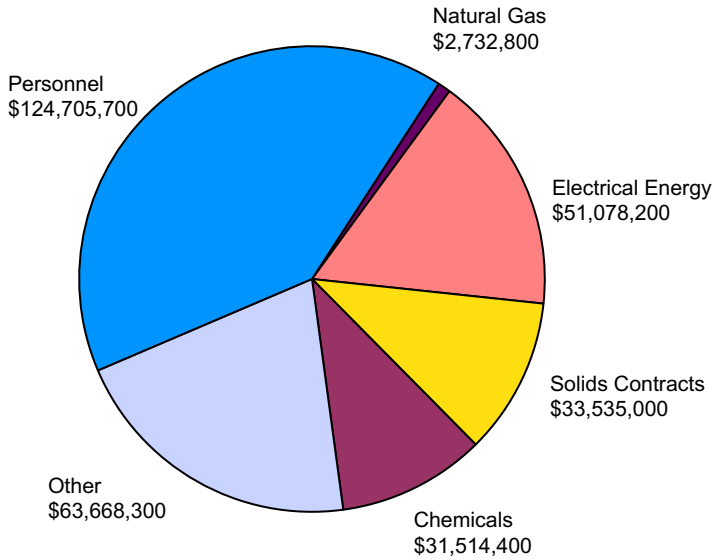
Recover Resources: Biosolids Reuse (in Dry Tons)



Total: 1,178,507 Dry Tons

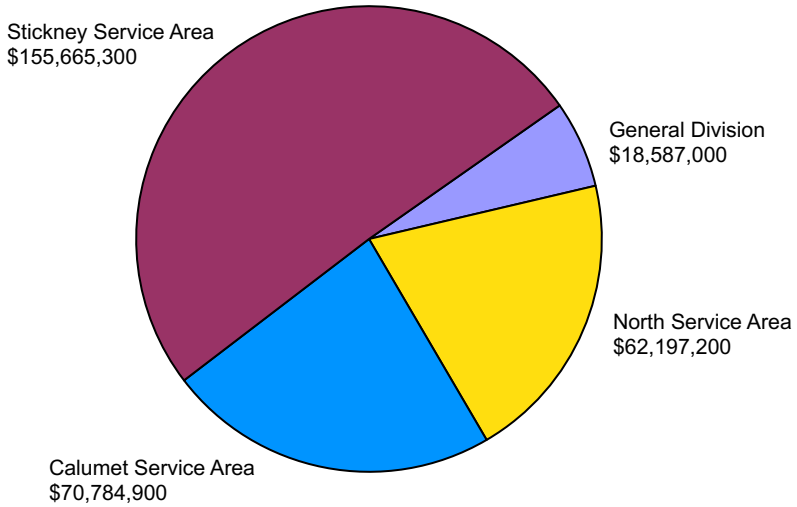
The two charts on this page, appropriations by major line item in 2027 and appropriations by service area in 2027, illustrate how and where the department's budget is allocated to achieve effective Resource Management.

Appropriations by Major Line Item



M&O Budget = $307,234,400

Appropriations by Service Area



M&O Budget = $307,234,400

Resource Development and Management: Cultivate a workplace that appeals to and retains existing employees

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

Business Resilience: Safeguard business continuity

- Review, update, and validate 50 percent of the department's standard operating procedures to ensure procedures are current, compliant, and effective, reduce operational and compliance risks, support training and knowledge retention, and foster a culture of continuous improvement.

Resource Development and Management: Foster mutually beneficial relationships with external stakeholders

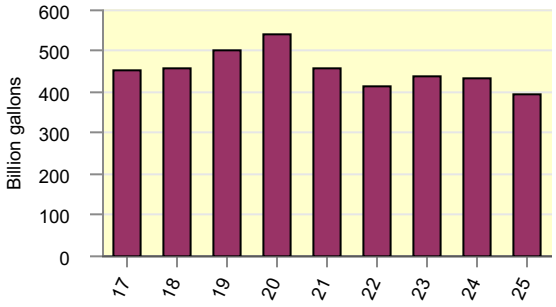
- Participate in the Chicago Area Waterways watershed group, which will focus on meeting the goals and objectives of the Chloride Time-Limited Water Quality Standard, more commonly known as the Chloride Variance. The group will apply best management practices to reduce the use of chloride in the Chicago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

60000 M&O - ALL DIVISIONS OBJECTIVES AND PROGRAM SUMMARY

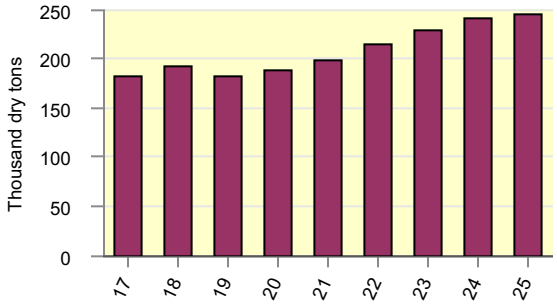
OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The M&O Department will collect and treat approximately 445.5 billion gallons of wastewater through its seven treatment facilities and through a contract agreement with the Fox River Water Reclamation District.	$187,248,053	60.9 %
2. SOLIDS PROCESSING: The M&O Department will remove and process approximately 241,404 dry tons of solids through various systems, including heated digestion, centrifuging, concentration, and aging low solids sludge and centrifuge cake in lagoons.	$ 67,216,634	21.9 %
3. SOLIDS UTILIZATION: The M&O Department will beneficially utilize approximately 117,000 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.	$ 43,580,265	14.2 %
4. FLOOD & POLLUTION CONTROL: The M&O Department, in cooperation with local communities, will strive to minimize local area flooding and pollution of Lake Michigan through continuous control of the water levels in 76.1 miles of canals and 532 miles of small streams and rivers, and through the operation of 37 detention reservoirs, of which 34 are dedicated solely to stormwater retention. It will also work to maintain the quality of the waterways system and associated District properties through the activities of the debris boats and the channel maintenance crews.	$ 6,400,628	2.1 %
5. GENERAL SUPPORT: The M&O Department provides technical and administrative support for other departments indirectly related to the operational activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization.	$ 2,788,820	0.9 %
Departmental Totals	$307,234,400	100.0 %

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

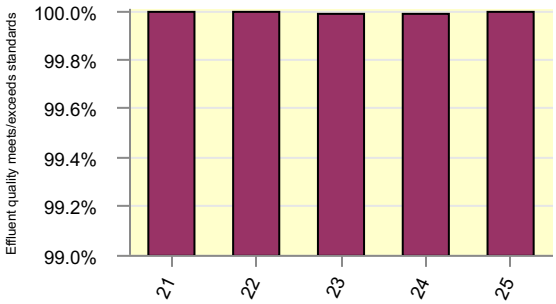
Collection & Treatment



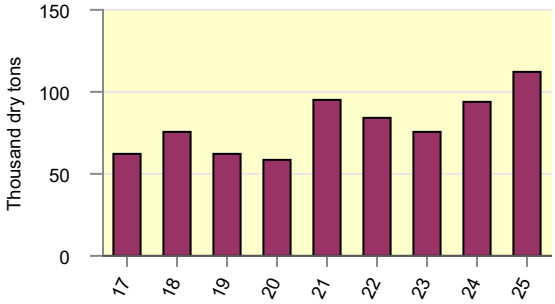
Solids Processing



NPDES Permit Compliance



Solids Utilization



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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
1000	Collection	$ 66,275,604	2027	269	$ 73,387,552	$ 4,124,942	6.0
			2026	269	$ 69,262,610		
1100	Surface Interceptor Systems	$ 5,257,039	2027	30	$ 5,849,300	$ 127,900	2.2
			2026	30	$ 5,721,400		
1200	Tunnel and Reservoir System	$ 14,858,975	2027	46	$ 19,565,800	$ 4,215,900	27.5
			2026	46	$ 15,349,900		
1300	Pumping Station Facilities	$ 25,662,890	2027	90	$ 26,376,600	$ (1,262,100)	(4.6)
			2026	90	$ 27,638,700		
1900	Collection - Indirect Costs	$ 20,496,700	2027	103	$ 21,595,852	$ 1,043,242	5.1
			2026	103	$ 20,552,610		
2000	Treatment	$ 90,596,670	2027	376	$ 113,860,501	$ 12,425	—
			2026	376	$ 113,848,076		
2000	Pre-Treatment	$ 4,270,224	2027	30	$ 5,117,100	$ (79,600)	(1.5)
			2026	30	$ 5,196,700		
2100	Primary Treatment	$ 3,724,240	2027	32	$ 3,906,600	$ 156,700	4.2
			2026	32	$ 3,749,900		
2200	Secondary Treatment	$ 37,676,834	2027	98	$ 42,723,900	$ (63,600)	(0.1)
			2026	98	$ 42,787,500		
2300	Tertiary Treatment	$ 4,356,305	2027	18	$ 6,029,200	$ 202,400	3.5
			2026	18	$ 5,826,800		
2900	Treatment - Indirect Costs	$ 40,569,067	2027	198	$ 56,083,701	$ (203,475)	(0.4)
			2026	198	$ 56,287,176		
3000	Solids Processing	$ 51,681,011	2027	205	$ 67,216,634	$ 1,377,328	2.1
			2026	206	$ 65,839,306		
3100	Thickening	$ 8,588,188	2027	38	$ 11,162,500	$ 2,110,300	23.3
			2026	39	$ 9,052,200		
3200	Stabilization	$ 8,313,597	2027	49	$ 9,462,900	$ 750,200	8.6
			2026	49	$ 8,712,700		
3300	Dewatering	$ 20,394,330	2027	50	$ 28,908,500	$ (2,138,200)	(6.9)
			2026	50	$ 31,046,700		
3900	Solids Processing - Indirect Costs	$ 14,384,896	2027	68	$ 17,682,734	$ 655,028	3.8
			2026	68	$ 17,027,706		

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

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
4000	Flood & Pollution Control	$ 5,728,861	2027	22	$ 6,400,628	$ (58,150)	(0.9)	
			2026	22	$ 6,458,778			
4200	Waterways Control and Stormwater Reservoirs	$ 3,493,653	2027	21	$ 3,603,400	$ (166,000)	(4.4)	
			2026	21	$ 3,769,400			
4210	Maintenance of Waterways	$ 109,584	2027	—	$ 740,400	$ 3,800	0.5	
			2026	—	$ 736,600			
4400	Aeration Facilities	$ 1,417,695	2027	1	$ 1,501,700	$ 103,100	7.4	
			2026	1	$ 1,398,600			
4900	Flood & Pollution Control - Indirect Costs	$ 707,929	2027	—	$ 555,128	$ 950	0.2	
			2026	—	$ 554,178			
5000	Solids Utilization	$ 37,303,406	2027	40	$ 43,580,265	$ 122,075	0.3	
			2026	40	$ 43,458,190			
5100	Solids Drying	$ 8,821,317	2027	10	$ 10,546,300	$ (1,533,900)	(12.7)	
			2026	10	$ 12,080,200			
5200	Solids Distribution	$ 21,875,379	2027	9	$ 25,677,100	$ 1,236,800	5.1	
			2026	9	$ 24,440,300			
5900	Solids Utilization - Indirect Costs	$ 6,606,710	2027	21	$ 7,356,865	$ 419,175	6.0	
			2026	21	$ 6,937,690			
7000	General Support (excludes program number 7604)	$ 10,444,579	2027	13	$ 2,788,820	$ (225,520)	(7.5)	
			2026	13	$ 3,014,340			
7604	Social Security and Medicare Contributions	$ 1,578,451	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Departmental Totals	$ 263,608,582	2027	925	$ 307,234,400	$ 5,353,100	1.8 %	*
			2026	926	$ 301,881,300			

* The 2027 position total for the M&O Department is 953, which includes 28 positions funded by the Stormwater Management Fund.

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

60000 M&O - ALL DIVISIONS

PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal
1000-2900	Collection & Treatment				
	Collect and Treat Wastewater at Seven Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District	Mil. Gallons	392,218	446,432	445,492
		Cost	$ 156,872,274	$ 183,110,686	$ 187,248,053
		Cost/Mil. Gallons	$ 399.96	$ 410.16	$ 420.32
3000	Solids Processing				
	Remove and Process Solids Using Various Systems, Including Heated Digestion, Centrifuging, Concentration, and Aging Low Solids Sludge and Centrifuge Cake in Lagoons	Dry Tons	245,413	240,002	241,404
		Cost	$ 51,681,011	$ 65,839,306	$ 67,216,634
		Cost/Dry Ton	$ 210.59	$ 274.33	$ 278.44
4000	Flood & Pollution Control				
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution				
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals	Cost	$ 1,101,146	$ 1,178,700	$ 1,243,400
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately $1.0 million in Revenue	kWh	15,677,870	32,400,000	33,730,000
		Cost	$ 794,746	$ 1,304,100	$ 1,035,900
		Cost/kWh	$ 0.0507	$ 0.0403	$ 0.0307
		** Revenue Generated*	*$ 556,389*	*$ 1,511,000*	*$ 1,043,000*
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year Diversion	31,750	60,152	60,152
		Cost	$ 582,155	$ 539,200	$ 556,100
		Cost/Mil. Gal./Year	$ 18.34	$ 8.96	$ 9.24
	Operation of Detention Reservoirs	Reservoirs	37	37	37
		Cost	$ 729,109	$ 747,400	$ 768,000
		Cost/Reservoir	$ 19,705.65	$ 20,200.00	$ 20,756.76
4210	Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs.	Cost	$ 396,081	$ 736,600	$ 740,400
4400	Aeration Facilities	Cost	$ 1,417,695	$ 1,398,600	$ 1,501,700
4900	Flood & Pollution Control - Indirect Costs	Cost	$ 707,929	$ 554,178	$ 555,128
5000	Solids Utilization				
	Utilize Biosolids for Farmland Application, District-Funded Green Infrastructure Projects, Public Works Projects, Highway Authority Projects, Golf Courses and Parks, and Other Final Utilization Sites	Dry Tons	111,760	120,000	117,000
		Cost	$ 32,385,355	$ 37,304,990	$ 37,200,665
		Cost/Dry Ton	$ 289.78	$ 310.87	$ 317.95
5271	Pelletizer Disposal	Dry Tons	29,830	30,000	38,000
	Control Management and Disposal of Solids by Private Contracts	Cost	$ 4,918,051	$ 6,153,200	$ 6,379,600
		Cost/Dry Ton	$ 164.87	$ 205.11	$ 167.88
7000	General Support (excludes program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	$ 10,444,579	$ 3,014,340	$ 2,788,820
7604	Social Security and Medicare Contributions	Cost	$ 1,578,451	$ —	$ —
		Departmental Totals	$ 263,608,582	$ 301,881,300	$ 307,234,400

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

** Revenue generated not included in total costs.*

101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	LINE ITEM ANALYSIS						
		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	$ —
601050	Compensation Plan Adjustments	1,667,858	682,400	829,600	805,917	1,050,700	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	—
601070	Social Security and Medicare Contributions	1,578,449	1,617,500	1,617,500	1,261,174	1,626,000	1,709,600	—
601080	Salaries of Nonbudgeted Employees	63,919	5,000	105,300	53,307	98,800	5,000	—
601100	Tuition and Training Payments	99,010	258,000	206,300	46,943	164,900	218,100	—
601270	General Salary Adjustments	—	—	—	—	—	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	—
612010	Travel	7,463	31,200	31,200	11,500	23,600	22,300	—
612030	Meals and Lodging	65,847	109,400	109,400	50,648	91,700	94,600	—
612050	Compensation for Personally-Owned Automobiles	85,756	109,500	109,500	63,339	96,600	109,500	—
612080	Motor Vehicle Operating Services	856	2,100	2,100	206	1,200	2,100	—
612150	Electrical Energy	49,399,178	49,394,400	49,394,400	27,436,985	44,973,300	51,078,200	—
612160	Natural Gas	1,966,612	2,840,300	2,840,300	1,363,311	2,395,400	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	—
612240	Testing and Inspection Services	224,323	334,000	334,000	206,362	190,300	228,200	—
612330	Rental Charges	267,465	132,000	132,000	119,606	101,200	125,800	—
612410	Governmental Service Charges	4,845,821	4,824,900	4,824,900	3,580,631	4,905,100	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	—
612430	Payments for Professional Services	84,592	3,514,600	3,514,600	3,269,612	2,484,500	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	—
612520	Waste Material Disposal Charges	23,326,774	26,869,500	26,869,500	25,464,186	23,444,800	28,060,000	—
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	—
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	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	—
612620	Repairs to Waterway Facilities	162,792	813,300	613,300	571,365	510,000	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	—
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	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	—
612760	Repairs to Material Handling and Farming Equipment	387,656	371,000	371,000	364,000	335,200	391,000	—
612780	Safety Repairs and Services	578,033	447,800	447,800	431,537	348,100	607,200	—

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
612820	Computer Software Maintenance	10,473	760,600	760,600	9,999	10,100	35,600	—
612860	Repairs to Vehicle Equipment	119,631	152,200	152,200	143,597	126,800	153,800	—
612990	Repairs, N.O.C.	3,655	28,000	28,000	11,100	13,700	28,000	—
200	TOTAL CONTRACTUAL SERVICES	108,060,492	127,112,000	127,112,000	96,668,021	109,762,700	129,710,200	—
623030	Metals	45,747	47,600	49,800	45,901	40,000	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	—
623090	Plumbing Accessories and Supplies	1,003,243	1,455,600	1,735,600	1,538,314	1,181,400	1,457,500	—
623110	Hardware	5,813	9,000	9,000	9,000	8,700	9,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	254,154	307,200	309,800	299,383	240,500	280,400	—
623170	Fiber, Paper, and Insulation Materials	4,903	7,000	7,000	5,655	6,600	7,000	—
623190	Paints, Solvents, and Related Materials	9,095	10,300	10,300	9,896	8,800	10,300	—
623250	Vehicle Parts and Supplies	210,244	243,400	243,400	237,346	218,600	261,400	—
623270	Mechanical Repair Parts	5,796,983	7,347,400	7,217,400	6,373,514	6,206,300	8,128,300	—
623300	Manhole Materials	38,846	70,000	70,000	68,497	55,000	10,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	95,772	75,500	79,500	68,581	68,100	60,500	—
623530	Farming Supplies	3,655	4,000	4,000	3,953	4,000	6,000	—
623560	Processing Chemicals	24,699,880	32,041,800	31,383,000	28,088,290	29,109,700	31,514,400	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	52,587	71,500	71,500	40,801	63,700	69,500	—
623660	Cleaning Supplies	5,913	6,700	6,700	4,564	6,000	6,700	—
623680	Tools and Supplies	319,113	334,000	349,000	321,635	312,100	363,600	—
623700	Wearing Apparel	2,404	4,000	4,000	2,179	2,500	4,800	—
623780	Safety and Medical Supplies	37,236	51,300	51,300	35,087	36,500	51,300	—
623800	Computer Software	1,500	40,500	40,500	5,791	26,500	22,600	—
623810	Computer Supplies	28,921	43,900	43,900	43,438	34,800	107,500	—
623820	Fuel	265,022	372,000	427,000	422,000	333,900	357,500	—
623840	Gases	231	6,600	6,600	6,600	3,600	6,600	—
623850	Communications Supplies	19,984	20,000	20,000	18,930	18,300	8,000	—
623860	Lubricants	36,490	52,200	52,200	34,401	43,100	44,800	—
623990	Materials and Supplies, N.O.C.	78,925	163,800	163,800	97,224	118,700	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	—
634600	Equipment for Collection Facilities	33,758	45,000	45,000	16,861	43,500	45,000	—

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
634650	Equipment for Process Facilities	2,041,821	2,464,600	2,536,000	2,437,920	2,398,700	984,600	—
634760	Material Handling and Farming Equipment	1,381,813	1,445,000	1,515,000	1,493,452	1,393,300	—	—
634860	Vehicle Equipment	490,412	645,000	808,600	653,886	523,700	863,300	—
634990	Machinery and Equipment, N.O.C.	352,173	243,000	243,000	231,688	225,400	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	—
TOTAL MAINTENANCE & OPERATIONS		$263,608,579	$ 301,881,300	$ 301,731,300	$ 229,883,808	$276,168,900	$ 307,234,400	$ —

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

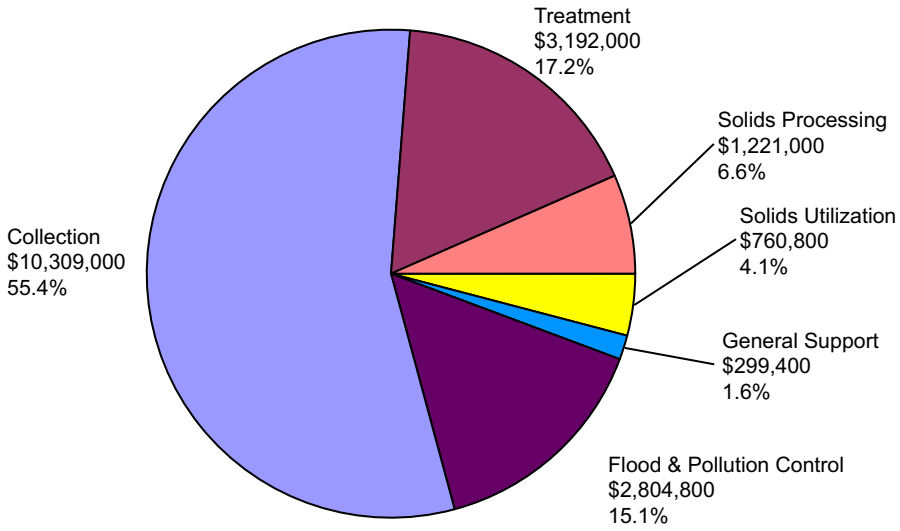
2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.

   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.

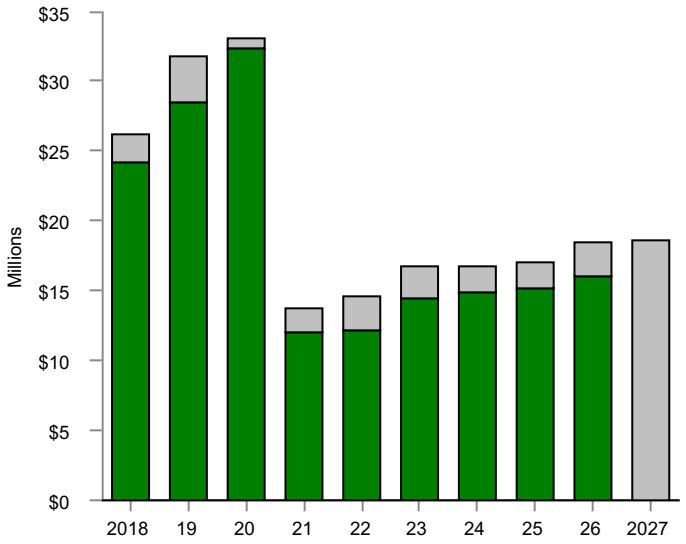
3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

MAINTENANCE & OPERATIONS - GENERAL DIVISION
PROGRAMS

2027	$18,587,000
2026	$18,385,900
Increase	$201,100



APPROPRIATIONS & EXPENDITURES



2026 Expenditures are estimated

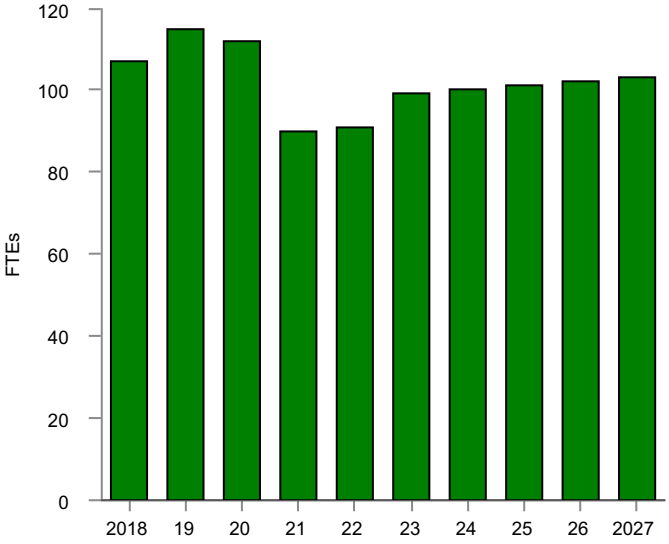
EXPENDITURES APPROPRIATIONS

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

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

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

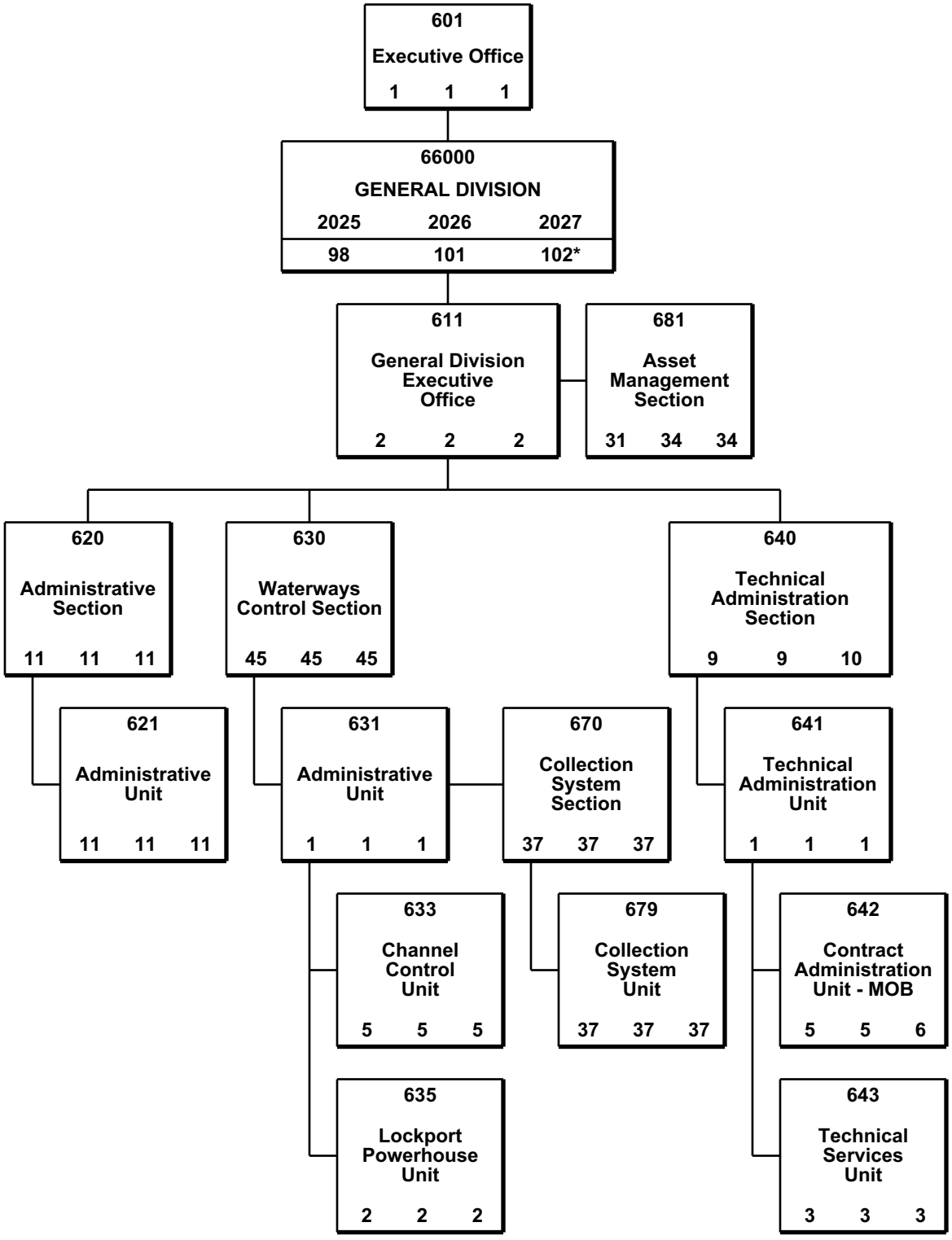
BUDGETED FTE POSITIONS



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

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

MAINTENANCE & OPERATIONS - GENERAL DIVISION



* In 2027, 19 positions in the General Division are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department: two in Unit 634, six in Unit 636, five in Unit 639, and six in Unit 679.

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

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The General Division provides technical and administrative support to the Maintenance & Operations Department's seven treatment facilities. It provides management and coordination of the collection system related activities.	$ 13,501,000	72.6 %
2. SOLIDS PROCESSING: The General Division provides administrative support for the removal and processing of solids through various systems, including heated digestion, centrifuging, air drying, and conditioning of low solids sludge and centrifuge cake in lagoons.	$ 1,221,000	6.6 %
3. SOLIDS UTILIZATION: The General Division provides administrative support for management and coordination of biosolids processing and utilization of District-wide activities.	$ 760,800	4.1 %
4. FLOOD & POLLUTION CONTROL: The Waterways Control Section minimizes flooding and pollution of Lake Michigan through continuous control of the water levels of major rivers and canals, while limiting diversion of water from the lake in accordance with the U.S. Supreme Court Decree of 1967. In addition, the Waterways Control Section operates the Lockport Powerhouse and will generate an estimated 34 million kWh of electrical energy resulting in approximately $1.0 million in revenue.	$ 2,804,800	15.1 %
5. GENERAL SUPPORT: The General Division provides technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.	$ 299,400	1.6 %
Division Totals	$ 18,587,000	100.0 %

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

PROGRAMS BY PRIORITY: Number	Name	2025 Actual		Budgeted FTEs	Budgeted Dollars	Change Dollars	Change Percent	
1000	Collection	$ 8,202,034	2027	54	$ 10,309,000	$ 193,600	1.9	
			2026	54	$ 10,115,400			
1100	Surface Interceptor Systems	$ 4,005,198	2027	23	$ 4,574,900	$ 94,400	2.1	
			2026	23	$ 4,480,500			
1200	Tunnel and Reservoir System	$ 849,152	2027	7	$ 1,057,300	$ 4,600	0.4	
			2026	7	$ 1,052,700			
1300	Pumping Station Facilities	$ 616,878	2027	6	$ 778,200	$ (5,800)	(0.7)	
			2026	6	$ 784,000			
1900	Collection - Indirect Costs	$ 2,730,806	2027	18	$ 3,898,600	$ 100,400	2.6	
			2026	18	$ 3,798,200			
2000	Treatment	$ 2,603,953	2027	23	$ 3,192,000	$ 192,700	6.4	
			2026	22	$ 2,999,300			
2000	Pre-Treatment	$ 105,182	2027	1	$ 130,800	$ 5,200	4.1	
			2026	1	$ 125,600			
2100	Primary Treatment	$ 88,850	2027	2	$ 206,800	$ 14,800	7.7	
			2026	2	$ 192,000			
2200	Secondary Treatment	$ 432,819	2027	4	$ 529,700	$ 15,100	2.9	
			2026	4	$ 514,600			
2300	Tertiary Treatment	$ 52,591	2027	1	$ 85,100	$ 2,500	3.0	
			2026	1	$ 82,600			
2900	Treatment - Indirect Costs	$ 1,924,511	2027	15	$ 2,239,600	$ 155,100	7.4	a)
			2026	14	$ 2,084,500			
3000	Solids Processing	$ 951,667	2027	9	$ 1,221,000	$ 8,300	0.7	
			2026	9	$ 1,212,700			
3100	Thickening	$ 107,776	2027	1	$ 174,100	$ (10,300)	(5.6)	
			2026	1	$ 184,400			
3200	Stabilization	$ 36,597	2027	1	$ 92,600	$ (4,800)	(4.9)	
			2026	1	$ 97,400			

a) Increase is due to the addition of one Principal Engineer position ($175,600).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
3300	Dewatering	$ 79,872	2027	1	$ 108,600	$ 7,400	7.3	
			2026	1	$ 101,200			
3900	Solids Processing - Indirect Costs	$ 727,422	2027	6	$ 845,700	$ 16,000	1.9	
			2026	6	$ 829,700			
4000	Flood & Pollution Control	$ 2,160,103	2027	10	$ 2,804,800	$ (221,400)	(7.3)	
			2026	10	$ 3,026,200			
4200	Waterways Control and Stormwater Reservoirs	$ 1,924,392	2027	10	$ 2,217,200	$ (208,900)	(8.6)	b)
			2026	10	$ 2,426,100			
4210	Maintenance of Waterways	$ 109,584	2027	—	$ 451,200	$ (7,400)	(1.6)	
			2026	—	$ 458,600			
4300	Stormwater Management	$ —	2027	—	$ —	$ —	—	
			2026	—	$ —			
4400	Aeration Facilities	$ 35,547	2027	—	$ 37,100	$ (7,700)	(17.2)	c)
			2026	—	$ 44,800			
4900	Flood & Pollution Control - Indirect Costs	$ 90,580	2027	—	$ 99,300	$ 2,600	2.7	
			2026	—	$ 96,700			
5000	Solids Utilization	$ 691,451	2027	5	$ 760,800	$ 17,700	2.4	
			2026	5	$ 743,100			
5200	Solids Distribution	$ —	2027	—	$ —	$ —	—	
			2026	—	$ —			
5900	Solids Utilization - Indirect Costs	$ 691,451	2027	5	$ 760,800	$ 17,700	2.4	
			2026	5	$ 743,100			
7000	General Support (excludes program number 7604)	$ 279,394	2027	2	$ 299,400	$ 10,200	3.5	
			2026	2	$ 289,200			
7604	Social Security and Medicare Contributions	$ 175,001	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Division Totals	$15,063,603	2027	103	$ 18,587,000	$ 201,100	1.1 %	*
			2026	102	$ 18,385,900			

b) Decrease is due to lesser need for Federal Energy Regulatory Commission permit renewal at Lockport Powerhouse ($179,600).

c) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($9,500).

* The 2027 position total for the General Division is 103, with 19 positions budgeted in the Stormwater Management Fund.

66000 M&O - GENERAL DIVISION — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
1000-2900	Collection & Treatment					
	Technical and Administrative Support for Collection and Treatment Activities	Cost	$ 10,805,987	$ 13,114,700	$ 13,501,000	a)
3000	Solids Processing					
	Technical and Administrative Support for Solids Removal and Processing	Cost	$ 951,667	$ 1,212,700	$ 1,221,000	
4000	Flood & Pollution Control					
4200	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution	Cost	$ 1,101,146	$ 1,178,700	$ 1,243,400	
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately $1.0 million in Revenue	kWh	15,677,870	32,400,000	33,730,000	
		Cost	$ 329,994	$ 799,800	$ 512,500	b)
		Cost/kWh	$ 0.0210	$ 0.0247	$ 0.0152	
		** Revenue Generated*	*$ 556,389*	*$ 1,511,000*	*$ 1,043,000*	
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year	31,750	60,152	60,152	
		Cost	$ 493,252	$ 447,600	$ 461,300	
		Cost/Mil. Gal./Year	$ 15.54	$ 7.44	$ 7.67	
4210	Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs	Cost	$ 109,584	$ 458,600	$ 451,200	
4400	Aeration Facilities	Cost	$ 35,547	$ 44,800	$ 37,100	c)
4900	Flood & Pollution Control - Indirect Costs	Cost	$ 90,580	$ 96,700	$ 99,300	
5000	Solids Utilization					
	Technical and Administrative Support for the Management and Coordination of the Solids Utilization Program	Cost	$ 691,451	$ 743,100	$ 760,800	
7000	General Support (excludes program number 7604)					
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	$ 279,394	$ 289,200	$ 299,400	
7604	Social Security and Medicare Contributions	Cost	$ 175,001	$ —	$ —	
		Division Totals	$ 15,063,603	$ 18,385,900	$ 18,587,000	

a) Increase is due the addition of one Principal Engineer position ($175,600); and greater demand for repairing manholes ($155,600).

b) Decrease is due to lesser need for Federal Energy Regulatory Commission permit renewal at Lockport Powerhouse ($179,600).

c) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($9,500).

* *Revenue generated not included in total costs.*

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	$ —
601050	Compensation Plan Adjustments	70,912	122,800	74,100	67,095	70,000	137,600	—
601060	Compensation for Paid Overtime	262,230	298,800	358,800	323,852	310,000	298,800	—
601070	Social Security and Medicare Contributions	175,001	193,400	193,400	144,077	184,800	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	—
601270	General Salary Adjustments	—	—	—	—	—	301,600	—
100	TOTAL PERSONAL SERVICES	12,625,797	14,287,000	14,192,700	9,743,966	12,495,300	14,835,500	—
612010	Travel	176	5,700	5,700	1,781	2,900	400	—
612030	Meals and Lodging	6,786	14,700	14,700	2,186	9,000	5,700	—
612050	Compensation for Personally-Owned Automobiles	1,291	5,000	5,000	1,505	4,000	5,000	—
612080	Motor Vehicle Operating Services	173	300	300	10	300	300	—
612150	Electrical Energy	62,787	70,900	70,900	40,956	70,000	79,900	—
612160	Natural Gas	4,025	6,900	6,900	2,902	5,400	6,900	—
612170	Water and Water Services	19,794	26,800	26,800	13,299	23,200	28,700	—
612240	Testing and Inspection Services	5,740	7,000	7,000	7,000	6,000	7,000	—
612410	Governmental Service Charges	15,887	15,800	15,900	13,775	15,900	15,900	—
612420	Maintenance of Grounds and Pavements	126,893	177,800	177,900	177,800	147,000	192,800	—
612430	Payments for Professional Services	22,700	386,000	386,000	171,900	386,000	207,400	—
612490	Contractual Services, N.O.C.	77,607	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	—
612600	Repairs to Collection Facilities	1,519,106	1,765,000	2,265,000	2,264,939	1,700,000	1,745,600	—
612620	Repairs to Waterway Facilities	162,792	813,300	613,300	571,365	510,000	700,500	—
612680	Repairs to Buildings	19,295	27,000	27,000	15,540	22,500	22,000	—
612780	Safety Repairs and Services	9,765	20,000	20,000	20,000	18,000	20,000	—
612860	Repairs to Vehicle Equipment	28,227	30,000	30,000	28,353	25,400	33,100	—
612990	Repairs, N.O.C.	2,011	2,000	2,000	2,000	1,800	2,000	—
200	TOTAL CONTRACTUAL SERVICES	2,088,363	3,478,800	3,781,700	3,442,611	3,050,000	3,177,800	—
623070	Electrical Parts and Supplies	42,389	96,500	36,500	24,386	72,000	87,500	—
623090	Plumbing Accessories and Supplies	3,814	29,000	39,000	33,920	29,900	21,500	—
623110	Hardware	1,000	1,000	1,000	1,000	900	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	—
623250	Vehicle Parts and Supplies	594	2,500	2,500	—	1,700	2,500	—
623270	Mechanical Repair Parts	58,370	171,000	172,400	172,396	132,000	196,000	—
623300	Manhole Materials	38,846	70,000	70,000	68,497	55,000	10,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	16,566	8,500	8,500	4,042	2,100	10,000	—
623560	Processing Chemicals	142,441	192,700	192,700	190,593	147,000	167,700	—
623680	Tools and Supplies	13,988	12,000	12,000	11,972	11,800	12,600	—
623700	Wearing Apparel	2,404	3,000	3,000	2,179	2,500	3,800	—
623780	Safety and Medical Supplies	15,664	15,000	15,000	14,783	14,000	15,000	—
623800	Computer Software	—	2,000	2,000	—	1,700	3,600	—
623810	Computer Supplies	3,122	7,900	4,600	4,516	4,000	31,000	—
623990	Materials and Supplies, N.O.C.	2,886	—	—	—	—	2,500	—
300	TOTAL MATERIALS AND SUPPLIES	349,444	620,100	567,200	534,284	483,100	573,700	—
TOTAL GENERAL DIVISION		$ 15,063,604	$ 18,385,900	$ 18,541,600	$ 13,720,861	$ 16,028,400	$ 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.

Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
601	**Executive Office**					
EX14	Director of Maintenance & Operations	1	1		1	
TOTAL 601	Executive Office	1	1	331,029	1	331,029
611	**General Division Executive Office**					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 611	General Division Executive Office	2	2	403,695	2	415,486
620	**Administrative Section**					
621	**Administrative Unit**					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	7	7		7	
HP11	Administrative Specialist	1	1		1	
TOTAL 621	Administrative Unit	11	11	1,388,446	11	1,398,640
TOTAL 620	Administrative Section	11	11	1,388,446	11	1,398,640
630	**Waterways Control Section**					
631	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
TOTAL 631	Administrative Unit	1	1	243,549	1	243,550
633	**Channel Control Unit**					
NR6271	Systems Dispatcher	5	5		5	
TOTAL 633	Channel Control Unit	5	5	736,528	5	765,960
635	**Lockport Powerhouse Unit**					
NR7394	Powerhouse Mechanic Leadman	1	1		1	
NR7393	Powerhouse Mechanic	1	1		1	
TOTAL 635	Lockport Powerhouse Unit	2	2	305,344	2	317,554
670	**Collection System Section**					
679	**Collection System Unit**					
HP18	Principal Engineer	—	—		1	

Fund: Corporate
Dept: Maintenance & Operations
Division: General

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
HP17	Senior Engineer	2	2		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	6	6		6	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	1	1		1	
NR8331	Laborer Foreman	6	6		6	
NR8650	Maintenance Laborer Class A Shift	14	14		14	
PR6473	Truck Driver	6	6		6	
TOTAL 679	Collection System Unit	37	37	4,138,447	37	4,245,599
TOTAL 670	Collection System Section	37	37	4,138,447	37	4,245,599
TOTAL 630	Waterways Control Section	45	45	5,423,868	45	5,572,662
640	**Technical Administration Section**					
641	**Technical Administration Unit**					
HP20	Managing Engineer	1	1		1	
TOTAL 641	Technical Administration Unit	1	1	222,820	1	233,185
642	**Contract Administration Unit - MOB**					
HP18	Principal Engineer	1	1		2	
HP17	Senior Engineer #2 (Associate Civil Engineer) (New Grade HP15)	1	—		—	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	2		2	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 642	Contract Administration Unit - MOB	5	5	718,546	6	886,482
643	**Technical Services Unit**					
HP18	Principal Engineer	1	1		—	
HP17	Senior Engineer	—	—		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 643	Technical Services Unit	3	3	389,396	3	342,250
TOTAL 640	Technical Administration Section	9	9	1,330,763	10	1,461,918

Fund: Corporate
Dept: Maintenance & Operations
Division: General

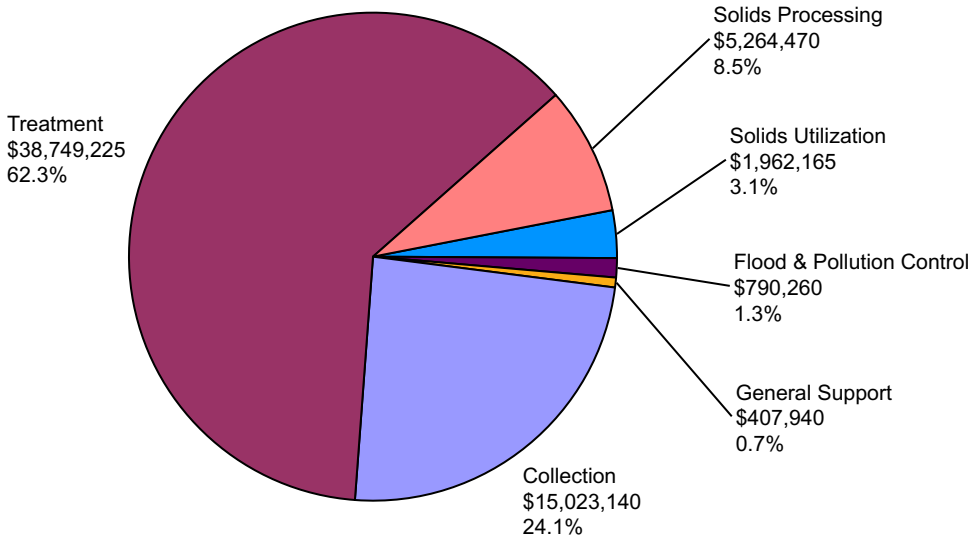
POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
681	**Asset Management Section**					
HP20	Managing Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP18	Principal Mechanical Engineer	3	3		3	
HP17	Senior Electrical Engineer	5	5		5	
HP17	Senior Mechanical Engineer	5	6		6	
HP15	Associate Electrical Engineer	2	2		2	
HP15	Associate Mechanical Engineer	5	5		5	
HP14	Assistant Electrical Engineer	3	5		5	
HP14	Assistant Mechanical Engineer	3	3		3	
HP14	Engineering Technician V	2	2		2	
TOTAL 681	Asset Management Section	31	34	4,842,866	34	4,715,615
TOTAL	Maintenance & Operations General Division	99	102	13,720,667	103	13,895,349

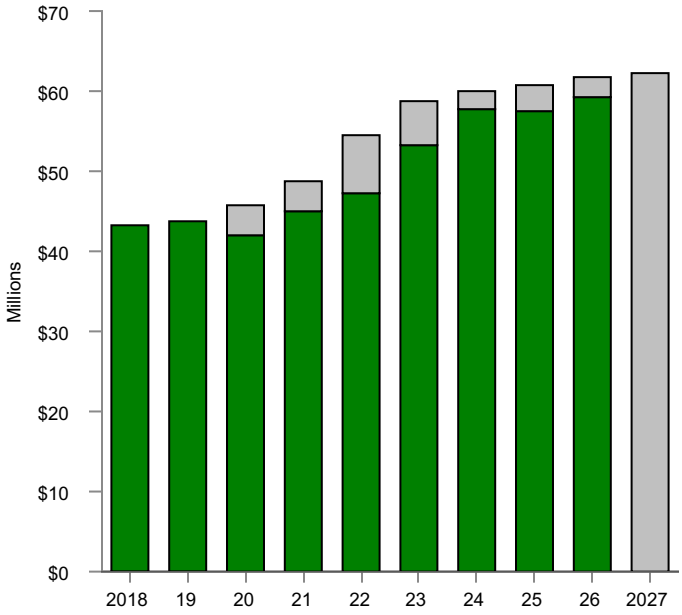
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA
PROGRAMS

2027	$62,197,200
2026	$61,742,500
Increase	$454,700



APPROPRIATIONS & EXPENDITURES

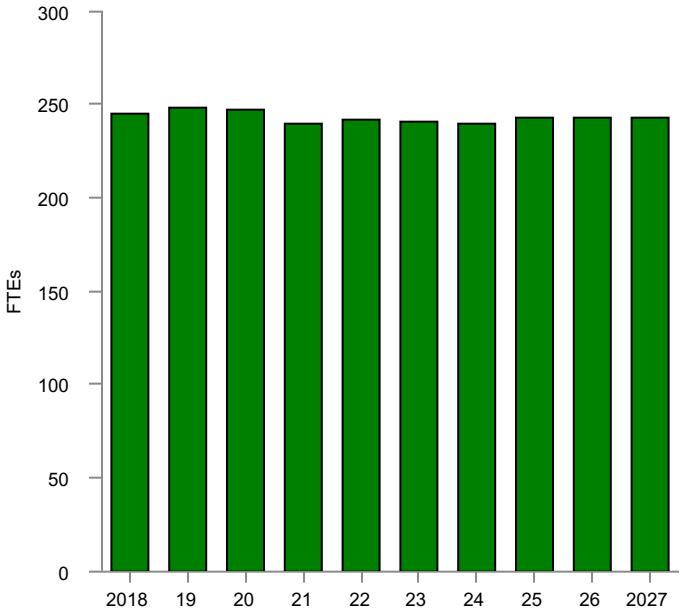


2026 Expenditures are estimated

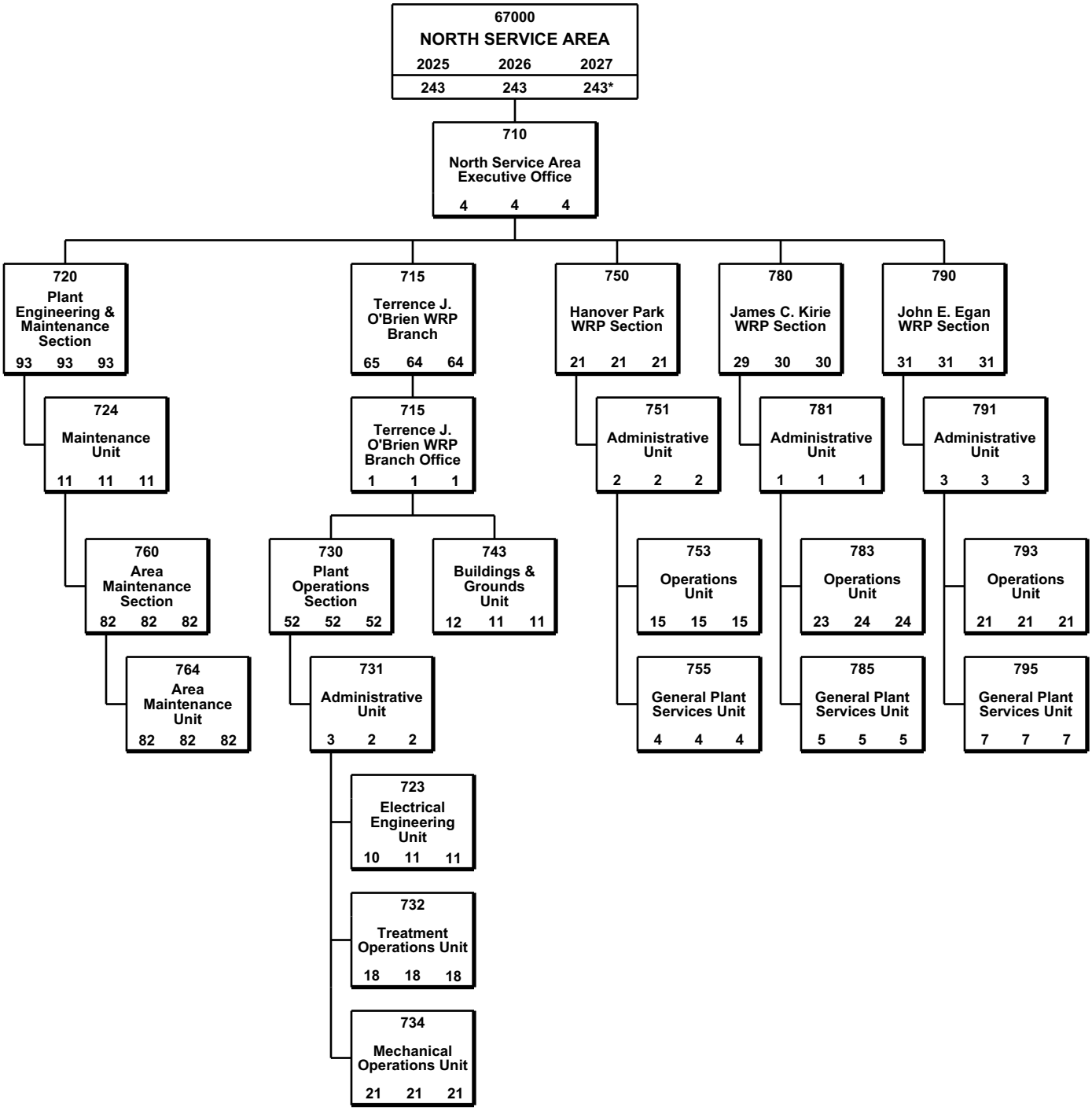
EXPENDITURES APPROPRIATIONS

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

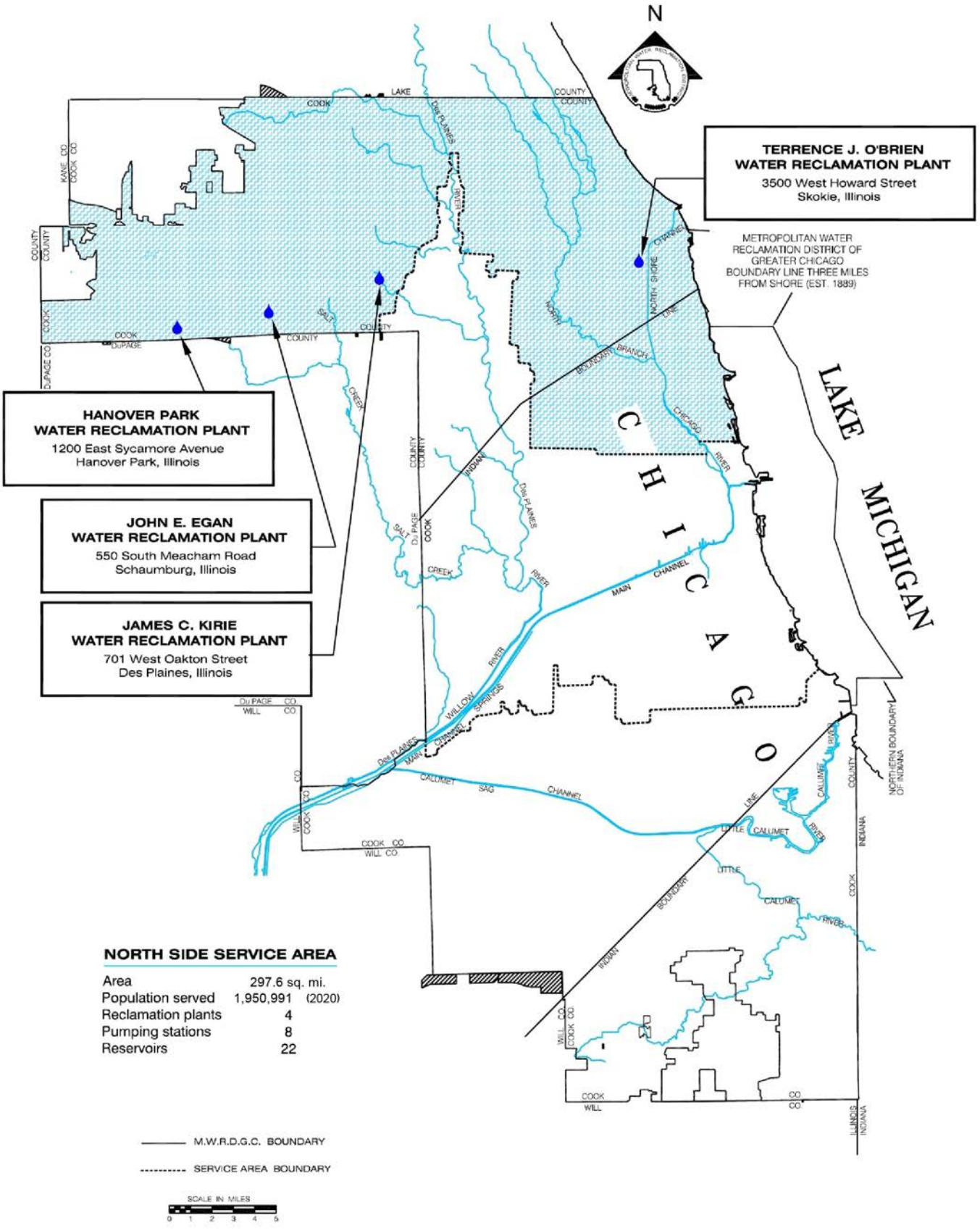
BUDGETED FTE POSITIONS



MAINTENANCE & OPERATIONS - NORTH SERVICE AREA



* In 2027, there are no positions funded by the Stormwater Management Fund.


N
TERRENCE J. O'BRIEN
WATER RECLAMATION PLANT
3500 West Howard Street
Skokie, Illinois
METROPOLITAN WATER
RECLAMATION DISTRICT OF
GREATER CHICAGO
BOUNDARY LINE THREE MILES
FROM SHORE (EST. 1889)
HANOVER PARK
WATER RECLAMATION PLANT
1200 East Sycamore Avenue
Hanover Park, Illinois
JOHN E. EGAN
WATER RECLAMATION PLANT
550 South Meacham Road
Schaumburg, Illinois
JAMES C. KIRIE
WATER RECLAMATION PLANT
701 West Oakton Street
Des Plaines, Illinois
CHICAGO
LAKE MICHIGAN
NORTH SIDE SERVICE AREA
Area 297.6 sq. mi.
Population served 1,950,991 (2020)
Reclamation plants 4
Pumping stations 8
Reservoirs 22
M.W.R.D.G.C. BOUNDARY
SERVICE AREA BOUNDARY
SCALE IN MILES
0 1 2 3 4 5

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

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The North Service Area will collect and treat approximately 104.5 billion gallons of wastewater through its treatment facilities and a contract agreement with the Fox River Water Reclamation District.	$53,772,365	86.4 %
2. SOLIDS PROCESSING: The North Service Area will remove 59,800 dry tons and process 14,504 dry tons of solids through various systems, including concentration and heated anaerobic digestion for further processing at the Stickney WRP.	$ 5,264,470	8.5 %
3. SOLIDS UTILIZATION: The North Service Area will provide support to utilize 1,000 dry tons of biosolids for the Fischer Farm in Hanover Park and other agricultural applications.	$ 1,962,165	3.1 %
4. FLOOD & POLLUTION CONTROL: The North Service Area will work to prevent local area flooding and control diversion of water from Lake Michigan through the operation of 22 detention reservoirs in cooperation with local communities and by assisting in the operation of the Wilmette Controlling Works and the North Shore Channel. The North Service Area will also work to maintain the quality of the waterways system and associated District property by utilizing debris boats and channel maintenance crews.	$ 790,260	1.3 %
5. GENERAL SUPPORT: The North Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.	$ 407,940	0.7 %
Division Totals	$62,197,200	100.0 %

Design:	Flows ^	CBOD *	SS *
Terrence J. O'Brien Water Reclamation Plant	333 MGD	10 mg/L	12 mg/L
John E. Egan Water Reclamation Plant	30 MGD	10 mg/L	12 mg/L
Hanover Park Water Reclamation Plant	12 MGD	10 mg/L	12 mg/L
James C. Kirie Water Reclamation Plant	52 MGD	4 mg/L	5 mg/L
Fox River Water Reclamation District	4 MGD	—	—

^ In millions of gallons per day (MGD).

* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:

CBOD - Carbonaceous Biochemical Oxygen Demand

SS - Suspended Solids

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
1000	Collection	$15,151,270	2027	66	$ 15,023,140	$ (163,770)	(1.1)	
			2026	66	$ 15,186,910			
1100	Surface Interceptor Systems	$ 386,310	2027	3	$ 382,600	$ 12,000	3.2	
			2026	3	$ 370,600			
1200	Tunnel and Reservoir System	$ 2,870,247	2027	14	$ 2,122,100	$ 133,900	6.7	
			2026	14	$ 1,988,200			
1300	Pumping Station Facilities	$ 6,485,330	2027	25	$ 7,108,600	$ (623,200)	(8.1)	a)
			2026	25	$ 7,731,800			
1900	Collection - Indirect Costs	$ 5,409,383	2027	24	$ 5,409,840	$ 313,530	6.2	b)
			2026	24	$ 5,096,310			
2000	Treatment	$34,230,933	2027	151	$ 38,749,225	$ 212,880	0.6	
			2026	151	$ 38,536,345			
2000	Pre-Treatment	$ 799,482	2027	5	$ 1,196,100	$ (53,900)	(4.3)	
			2026	5	$ 1,250,000			
2100	Primary Treatment	$ 772,029	2027	6	$ 778,200	$ 24,600	3.3	
			2026	6	$ 753,600			
2200	Secondary Treatment	$12,636,835	2027	45	$ 15,492,800	$ (356,700)	(2.3)	c)
			2026	45	$ 15,849,500			
2300	Tertiary Treatment	$ 1,703,841	2027	11	$ 2,108,200	$ 60,200	2.9	
			2026	11	$ 2,048,000			
2900	Treatment - Indirect Costs	$18,318,746	2027	84	$ 19,173,925	$ 538,680	2.9	d)
			2026	84	$ 18,635,245			

a) Decrease is due to the completion of the rehabilitation of rotating assemblies ($950,000), offset by an increase in electricity due to expiring energy credits ($140,700), and the replacement of a raw sewage pump for the Hanover Park WRP ($100,000).

b) Increase is due to an increase in payments to the Fox River Water Reclamation District ($164,300).

c) Decrease is due to a reduced need for final tank painting ($427,600).

d) Increase is due to an increase in payments to the Fox River Water Reclamation District ($164,300), an increased need and cost for electrical repair parts ($163,900), and elevator repair services ($155,000).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	$ 4,769,557	2027	22	$ 5,264,470	$ 211,730	4.2	
			2026	22	$ 5,052,740			
3100	Thickening	$ 1,098,187	2027	5	$ 1,001,100	$ (27,500)	(2.7)	
			2026	5	$ 1,028,600			
3200	Stabilization	$ 850,668	2027	6	$ 985,300	$ 31,400	3.3	
			2026	6	$ 953,900			
3300	Dewatering	$ 764,083	2027	5	$ 901,200	$ 33,400	3.8	
			2026	5	$ 867,800			
3900	Solids Processing - Indirect Costs	$ 2,056,619	2027	6	$ 2,376,870	$ 174,430	7.9	e)
			2026	6	$ 2,202,440			
4000	Flood & Pollution Control	$ 764,639	2027	2	$ 790,260	$ 22,630	2.9	
			2026	2	$ 767,630			
4200	Waterways Control and Stormwater Reservoirs	$ 336,898	2027	2	$ 367,100	$ 18,900	5.4	
			2026	2	$ 348,200			
4400	Aeration Facilities	$ 280,064	2027	—	$ 331,500	$ 1,100	0.3	
			2026	—	$ 330,400			
4900	Flood & Pollution Control - Indirect Costs	$ 147,677	2027	—	$ 91,660	$ 2,630	3.0	
			2026	—	$ 89,030			
5000	Solids Utilization	$ 1,724,900	2027	1	$ 1,962,165	$ 138,180	7.6	
			2026	1	$ 1,823,985			
5200	Solids Distribution	$ 401,335	2027	—	$ 455,400	$ (34,300)	(7.0)	
			2026	—	$ 489,700			
5900	Solids Utilization - Indirect Costs	$ 1,323,565	2027	1	$ 1,506,765	$ 172,480	12.9	f)
			2026	1	$ 1,334,285			
7000	General Support (excluding program number 7604)	$ 391,668	2027	1	$ 407,940	$ 33,050	8.8	
			2026	1	$ 374,890			
7604	Social Security and Medicare Contributions	$ 415,166	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Division Totals	$57,448,133	2027	243	$ 62,197,200	$ 454,700	0.7 %	*
			2026	243	$ 61,742,500			

e) Increase is due to an increase in payments to the Fox River Water Reclamation District ($164,300).

f) Increase is due to an increase in payments to the Fox River Water Reclamation District ($164,300).

* The 2027 position total for the North Service Area is 243, with no positions budgeted in the Stormwater Management Fund.

67000 M&O - NORTH SERVICE AREA — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District					
	Terrence J. O'Brien Water Reclamation Plant	Mil. Gallons	69,292	79,000	79,000	
		Cost	$ 27,435,956	$ 30,483,665	$ 30,516,415	
		Cost/Mil. Gallons	$ 395.95	$ 385.87	$ 386.28	
	John E. Egan Water Reclamation Plant	Mil. Gallons	6,642	7,582	6,642	
		Cost	$ 6,914,145	$ 7,368,950	$ 7,486,650	
		Cost/Mil. Gallons	$ 1,040.97	$ 971.90	$ 1,127.17	a)
	Hanover Park Water Reclamation Plant	Mil. Gallons	2,411	3,950	3,950	
		Cost	$ 3,695,420	$ 3,403,440	$ 3,548,500	
		Cost/Mil. Gallons	$ 1,532.73	$ 861.63	$ 898.35	
	James C. Kirie Water Reclamation Plant	Mil. Gallons	10,994	12,700	12,700	
		Cost	$ 9,140,402	$ 10,287,200	$ 9,712,200	b)
		Cost/Mil. Gallons	$ 831.40	$ 810.02	$ 764.74	
	Fox River Water Reclamation District	Mil. Gallons	2,200	2,200	2,200	
		Cost	$ 2,196,280	$ 2,180,000	$ 2,508,600	c)
		Cost/Mil. Gallons	$ 998.31	$ 990.91	$ 1,140.27	c)
3000	Solids Processing					
	Remove 59,800 Dry Tons of Solids, Transfer 40,605 Dry Tons to the Stickney WRP, and Process 14,504 Dry Tons Through Various Systems, Including Concentration and Heated Anaerobic Digestion for Further Processing at the Stickney WRP	Dry Tons	14,003	15,002	14,504	
		Cost	$ 4,769,557	$ 5,052,740	$ 5,264,470	d)
		Cost/Dry Ton	$ 340.61	$ 336.80	$ 362.97	

a) Increase in cost per gallon is due to a lower estimate of gallons processed while overall processing costs remain relatively unchanged.

b) Decrease is due to the completion of the rehabilitation of rotating assemblies ($950,000), offset by the increased need for elevator repair services ($155,000), fire system maintenance ($55,400), cathodic protection ($50,000), and replacement gate stems ($50,000).

c) Increase is due to an increase in payments to the Fox River Water Reclamation District ($328,600).

d) Increase is due to an increase in payments to the Fox River Water Reclamation District ($164,300).

67000 M&O - NORTH SERVICE AREA

PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal
4000	Flood & Pollution Control				
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution				
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	22	22	22
		Cost	$ 336,898	$ 348,200	$ 367,100
		Cost/Reservoir	$ 15,313.55	$ 15,827.27	$ 16,686.36
4400	Aeration Facilities	Cost	$ 280,064	$ 330,400	$ 331,500
4900	Flood & Pollution Control - Indirect Costs	Cost	$ 147,677	$ 89,030	$ 91,660
5000	Solids Utilization				
	Utilize Biosolids for Application at Final Utilization Sites Such as the Fischer Farm in Hanover Park and Other Farm Application Sites	Dry Tons	1,440	1,000	1,000
		Cost	$ 1,724,900	$ 1,823,985	$ 1,962,165
		Cost/Dry Ton	$ 1,197.85	$ 1,823.99	$ 1,962.17
7000	General Support (excluding program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	$ 391,668	$ 374,890	$ 407,940
7604	Social Security and Medicare Contributions	Cost	$ 415,166	$ —	$ —
		Division Totals	$ 57,448,133	$ 61,742,500	$ 62,197,200

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	$ —
601050	Compensation Plan Adjustments	366,372	189,300	214,200	207,788	214,300	348,700	—
601060	Compensation for Paid Overtime	1,023,810	974,700	974,700	828,513	974,700	913,700	—
601070	Social Security and Medicare Contributions	415,166	420,300	420,300	330,339	428,300	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	—
601270	General Salary Adjustments	—	—	—	—	—	346,700	—
100	TOTAL PERSONAL SERVICES	30,018,219	31,496,400	31,484,900	22,399,359	31,641,500	32,857,800	—
612010	Travel	2,919	12,500	12,500	3,754	10,500	10,500	—
612030	Meals and Lodging	23,964	38,400	38,400	20,899	33,700	36,700	—
612050	Compensation for Personally-Owned Automobiles	16,262	26,500	26,500	11,402	18,700	26,500	—
612080	Motor Vehicle Operating Services	504	1,000	1,000	85	600	1,000	—
612150	Electrical Energy	10,465,666	10,666,500	10,666,500	5,786,725	8,992,900	11,138,000	—
612160	Natural Gas	761,255	950,800	950,800	465,614	789,800	816,800	—
612170	Water and Water Services	87,616	94,000	94,000	63,459	92,400	101,000	—
612240	Testing and Inspection Services	33,945	55,200	55,200	36,790	33,700	51,700	—
612330	Rental Charges	514	20,600	20,600	20,000	10,600	15,600	—
612410	Governmental Service Charges	4,642,954	4,618,700	4,618,700	3,398,706	4,703,800	5,275,900	—
612420	Maintenance of Grounds and Pavements	185,552	275,900	275,900	248,072	226,200	210,900	—
612490	Contractual Services, N.O.C.	5,789	28,000	28,000	19,329	9,300	28,000	—
612520	Waste Material Disposal Charges	765,755	952,900	952,900	952,558	809,900	882,000	—
612530	Farming Services	67,959	120,000	120,000	120,000	80,000	75,000	—
612600	Repairs to Collection Facilities	1,064,066	1,401,600	1,205,100	1,200,070	1,155,400	501,700	—
612650	Repairs to Process Facilities	3,514,656	3,951,400	4,451,400	4,347,489	4,187,200	3,121,900	—
612680	Repairs to Buildings	402,778	662,000	704,200	652,318	504,900	826,700	—
612760	Repairs to Material Handling and Farming Equipment	4,373	30,500	30,500	23,500	25,000	25,500	—
612780	Safety Repairs and Services	161,936	109,100	109,100	104,372	85,400	175,400	—
612860	Repairs to Vehicle Equipment	8,723	19,200	19,200	16,700	16,000	17,700	—
200	TOTAL CONTRACTUAL SERVICES	22,217,188	24,034,800	24,380,500	17,491,842	21,786,000	23,338,500	—
623030	Metals	8,500	10,000	10,000	9,947	7,100	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	—
623090	Plumbing Accessories and Supplies	283,406	306,000	366,000	298,342	272,400	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	—
623190	Paints, Solvents, and Related Materials	1,883	2,300	2,300	2,096	2,100	2,300	—
623250	Vehicle Parts and Supplies	20,260	26,000	26,000	25,169	26,000	24,000	—
623270	Mechanical Repair Parts	1,375,140	1,783,700	1,893,700	1,799,090	1,656,300	1,706,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	31,566	38,000	38,000	37,039	38,000	18,000	—
623560	Processing Chemicals	709,930	1,186,600	1,312,000	850,793	836,000	1,617,600	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	40,146	39,000	39,000	25,246	34,400	37,000	—
623660	Cleaning Supplies	1,414	2,000	2,000	1,545	1,800	2,000	—
623680	Tools and Supplies	89,458	102,000	102,000	93,760	102,000	106,000	—
623780	Safety and Medical Supplies	17,851	18,500	18,500	17,988	18,500	18,500	—
623800	Computer Software	1,500	6,000	2,400	171	3,000	4,000	—
623810	Computer Supplies	14,943	14,000	7,700	7,611	10,400	14,000	—
623820	Fuel	13,367	26,000	22,000	17,000	20,400	23,500	—
623850	Communications Supplies	19,984	20,000	20,000	18,930	18,300	8,000	—
623860	Lubricants	4,113	5,000	5,000	4,361	4,900	5,000	—
623990	Materials and Supplies, N.O.C.	12,465	23,700	23,700	16,830	21,100	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	—
634600	Equipment for Collection Facilities	33,758	45,000	45,000	16,861	43,500	45,000	—
634650	Equipment for Process Facilities	298,067	215,000	280,000	274,109	273,700	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	—
TOTAL NORTH SERVICE AREA		$ 57,448,135	$ 61,742,500	$ 62,576,000	$ 45,806,449	$ 59,041,500	$ 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.

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
710	**North Service Area Executive Office**					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP20	Managing Engineer	1	1		1	
HP17	Senior Mechanical Engineer	1	1		1	
HP12	Secretary #1	1	1		1	
TOTAL 710	North Service Area Executive Office	4	4	737,174	4	785,763
720	**Plant Engineering & Maintenance Section**					
724	**Maintenance Unit**					
HP19	Master Mechanic II #2 (Master Mechanic I) (New Grade HP18)	1	1		1	
HP17	Assistant Master Mechanic	4	4		4	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Civil Engineer	—	—		1	
HP15	Associate Civil Engineer #2 (Engineering Technician V) (New Grade HP14)	1	1		—	
HP15	Associate Electrical Engineer	1	1		1	
HP15	Associate Process Control Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	—		1	
HP14	Assistant Civil Engineer #2 (Engineering Technician V)	—	1		—	
HP11	Administrative Specialist	1	1		1	
TOTAL 724	Maintenance Unit	11	11	1,675,267	11	1,647,279
760	**Area Maintenance Section**					
764	**Area Maintenance Unit**					
PR5933	Architectural Ironworker	2	2		2	
PR5353	Bricklayer	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	12	12		12	
PR7347	Electrical Mechanic Foreman	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	15	15		15	
PR6453	Hoisting Engineer	1	1		1	
PR7579	Machinist Foreman	1	1		1	
PR7575	Machinist Leadman	1	1		1	
PR7573	Machinist	16	16		16	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7775	Pipefitter Leadman	1	1		1	
PR7773	Pipefitter	13	13		13	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	2	2		2	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	4	4		4	
TOTAL 764	Area Maintenance Unit	82	82	10,238,904	82	10,666,323
TOTAL 760	Area Maintenance Section	82	82	10,238,904	82	10,666,323
TOTAL 720	Plant Engineering & Maintenance Section	93	93	11,914,171	93	12,313,602
715	**Terrence J. O'Brien Water Reclamation Plant Branch**					
715	**Terrence J. O'Brien Water Reclamation Plant Branch Office**					
HP20	Managing Engineer	1	1		1	
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch Office	1	1	243,549	1	243,550
730	**Plant Operations Section**					
731	**Administrative Unit**					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	1		1	
HP15	Associate Civil Engineer	1	—		—	
TOTAL 731	Administrative Unit	3	2	326,213	2	333,211

Fund: Corporate
Dept: Maintenance & Operations
Division: North Service Area

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
723	**Electrical Engineering Unit**					
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Process Control Engineer	—	1		1	
NR6251	Chief Electrical Operator	1	1		1	
NR6233	Electrical Operator II	6	6		6	
NR6232	Electrical Operator I	2	2		2	
TOTAL 723	Electrical Engineering Unit	10	11	1,399,055	11	1,445,548
732	**Treatment Operations Unit**					
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	4	4		4	
NR8650	Maintenance Laborer Class A Shift	5	5		5	
TOTAL 732	Treatment Operations Unit	18	18	1,957,371	18	1,948,579
734	**Mechanical Operations Unit**					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	1	1		1	
NR6810	Fireman-Oiler	6	6		6	
NR6832	Operating Engineer II	8	8		8	
NR6831	Operating Engineer I	5	5		5	
TOTAL 734	Mechanical Operations Unit	21	21	2,662,699	21	2,756,528
TOTAL 730	Plant Operations Section	52	52	6,345,338	52	6,483,865
743	**Buildings & Grounds Unit**					
HP14	Engineering Technician V	1	1		1	
HP09	Administrative Clerk #1	1	—		—	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	3	3		3	
NR8652	Maintenance Laborer Class B	6	6		6	
TOTAL 743	Buildings & Grounds Unit	12	11	952,111	11	984,996
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch	65	64	7,540,999	64	7,712,411

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
750	**Hanover Park Water Reclamation Plant Section**					
751	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 751	Administrative Unit	2	2	340,419	2	340,419
753	**Operations Unit**					
HP17	Senior Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	5	5		5	
NR6810	Fireman-Oiler	1	1		1	
TOTAL 753	Operations Unit	15	15	1,639,803	15	1,658,950
755	**General Plant Services Unit**					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	2	2		2	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 755	General Plant Services Unit	4	4	396,835	4	407,505
TOTAL 750	Hanover Park Water Reclamation Plant Section	21	21	2,377,056	21	2,406,874
780	**James C. Kirie Water Reclamation Plant Section**					
781	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
TOTAL 781	Administrative Unit	1	1	243,549	1	243,550
783	**Operations Unit**					
HP17	Senior Engineer	1	1		1	
HP16	Assistant Chief Operating Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	3	4		4	

Fund: Corporate Dept: Maintenance & Operations Division: North Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR6810	Fireman-Oiler	1	1		1	
NR8650	Maintenance Laborer Class A Shift	3	3		3	
NR6831	Operating Engineer I	6	6		6	
TOTAL 783	Operations Unit	23	24	2,896,341	24	2,960,668
785	**General Plant Services Unit**					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	3	3		3	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 785	General Plant Services Unit	5	5	489,840	5	504,462
TOTAL 780	James C. Kirie Water Reclamation Plant Section	29	30	3,629,730	30	3,708,680
790	**John E. Egan Water Reclamation Plant Section**					
791	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 791	Administrative Unit	3	3	508,567	3	494,926
793	**Operations Unit**					
HP16	Assistant Chief Operating Engineer	1	1		1	
HP16	Treatment Plant Operator III	1	1		1	
HP14	Treatment Plant Operator II	7	7		7	
HP12	Treatment Plant Operator I	4	4		4	
NR6810	Fireman-Oiler	1	1		1	
NR6832	Operating Engineer II	1	1		1	
NR6831	Operating Engineer I	6	6		6	
TOTAL 793	Operations Unit	21	21	2,531,231	21	2,604,727
795	**General Plant Services Unit**					
HP14	Engineering Technician V	1	1		1	
NR8331	Laborer Foreman	1	1		1	

Fund: Corporate
Dept: Maintenance & Operations
Division: North Service Area

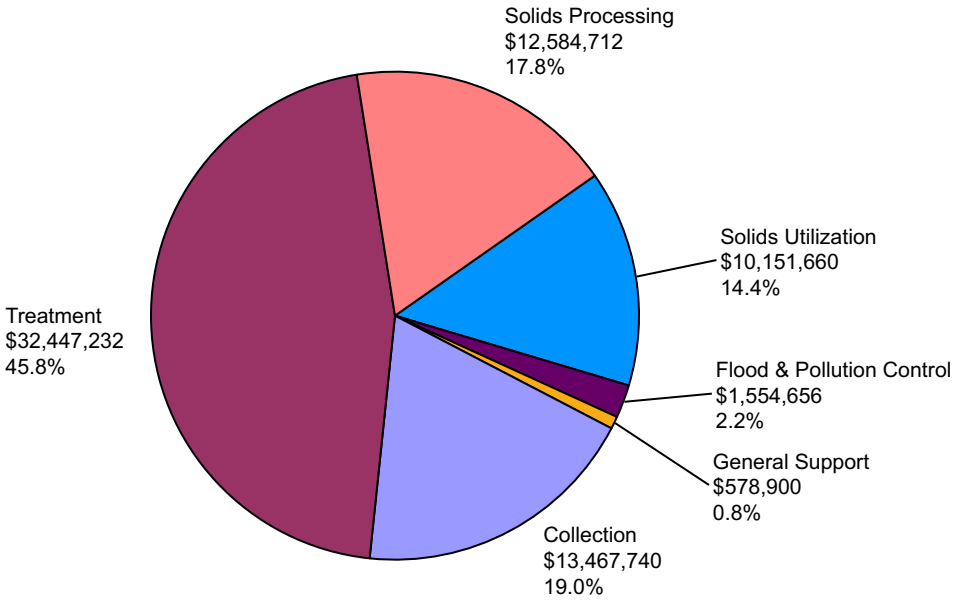
POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
NR8651	Maintenance Laborer Class A	4	4		4	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 795	General Plant Services Unit	7	7	693,712	7	716,717
TOTAL 790	John E. Egan Water Reclamation Plant Section	31	31	3,733,509	31	3,816,370
TOTAL	Maintenance & Operations North Service Area	243	243	29,932,640	243	30,743,699

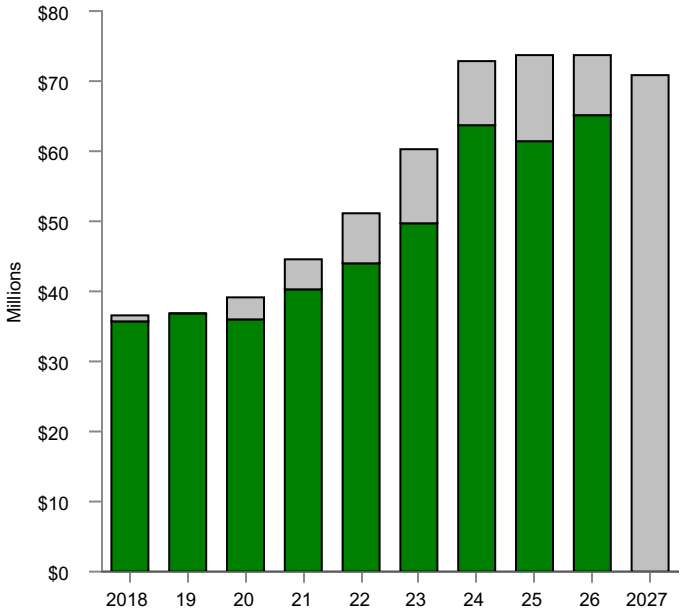
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA
PROGRAMS

2027	$70,784,900
2026	$73,512,800
Decrease	($2,727,900)



APPROPRIATIONS & EXPENDITURES

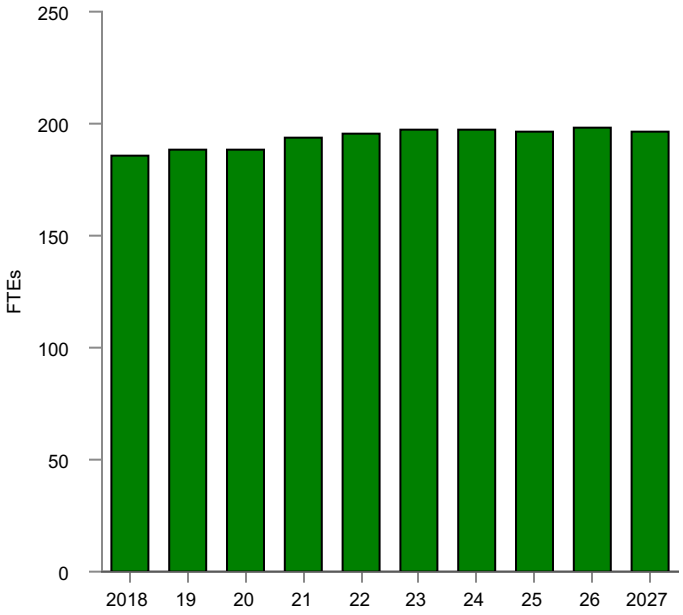


2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

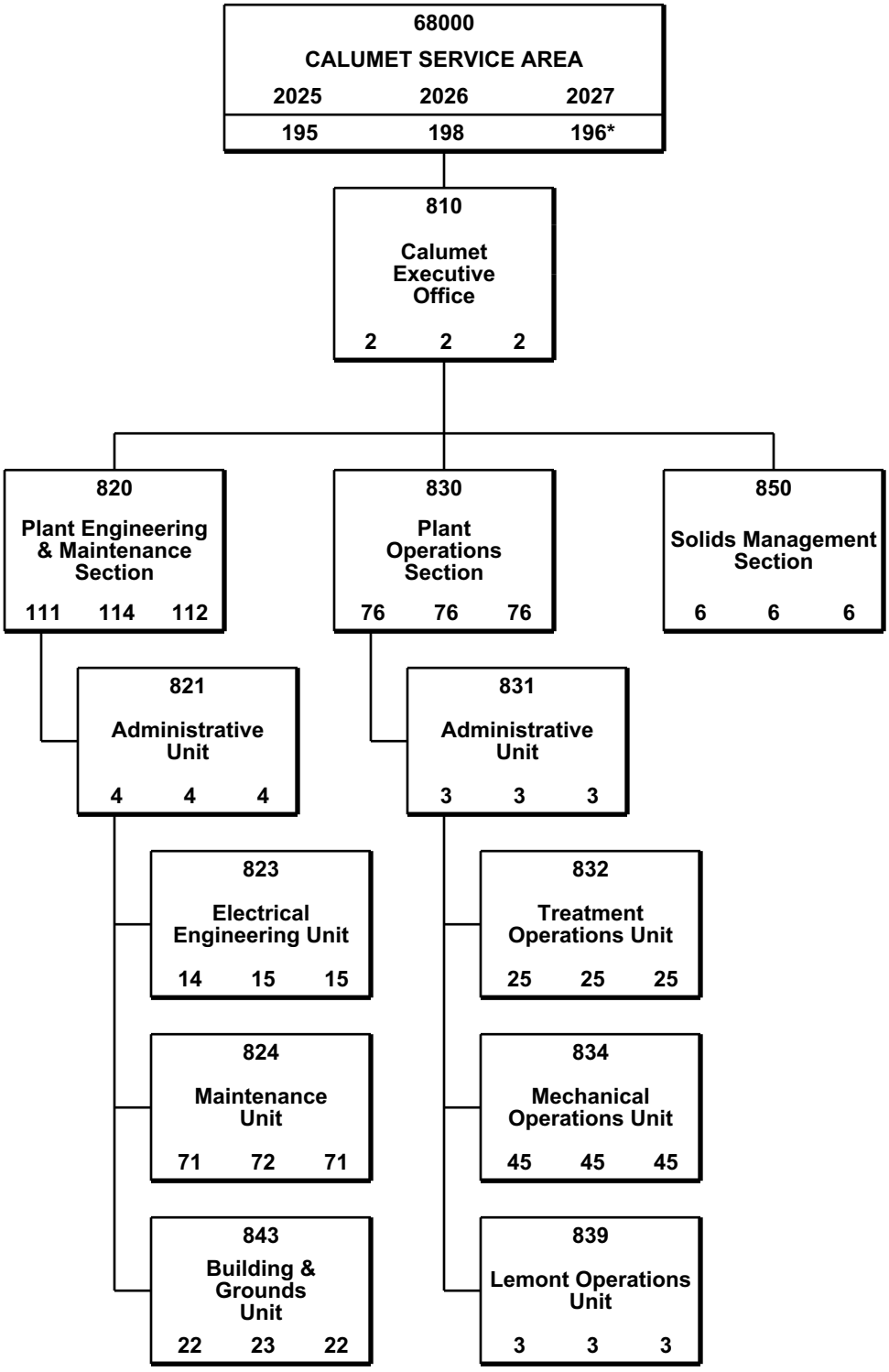
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.

BUDGETED FTE POSITIONS

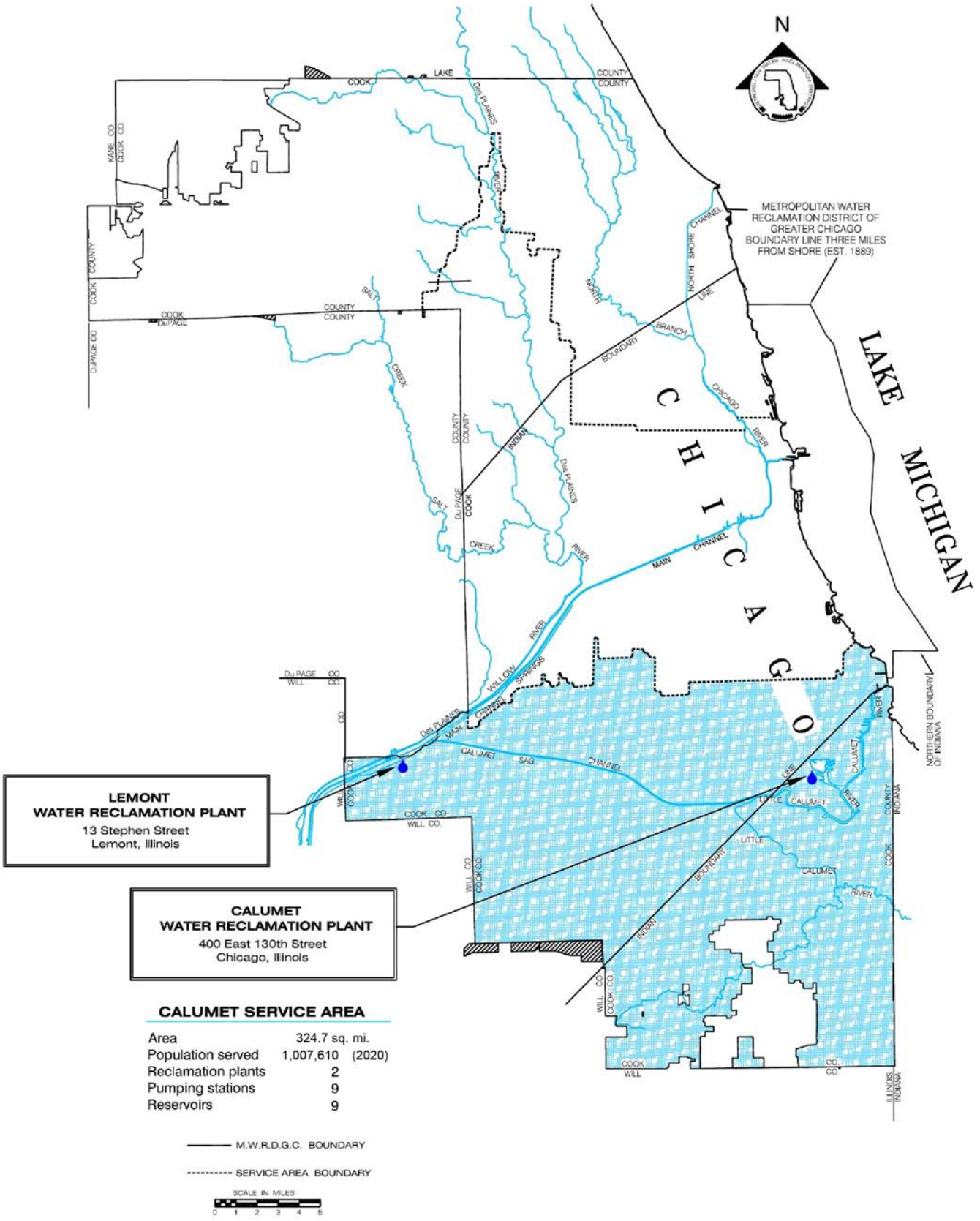


2021 - Increase is due to the transfer of the Solids Management Section from the General Division.

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA



* In 2027, there are no positions funded by the Stormwater Management Fund.


N
METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO BOUNDARY LINE THREE MILES FROM SHORE (EST. 1889)
LAKE MICHIGAN
CHICAGO
LEMONT
WATER RECLAMATION PLANT
13 Stephen Street
Lemont, Illinois
CALUMET
WATER RECLAMATION PLANT
400 East 130th Street
Chicago, Illinois
CALUMET SERVICE AREA
Area 324.7 sq. mi.
Population served 1,007,610 (2020)
Reclamation plants 2
Pumping stations 9
Reservoirs 9
M.W.R.D.G.C. BOUNDARY
SERVICE AREA BOUNDARY
SCALE IN MILES
0 1 2 3 4 5

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

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The Calumet Service Area will collect and treat approximately 101.0 billion gallons of wastewater through its Calumet and Lemont treatment facilities.	$45,914,972	64.8 %
2. SOLIDS PROCESSING: The Calumet Service Area will remove and process 40,000 dry tons of solids through various systems, including concentration, heated anaerobic digestion, lagoon stabilization, and air drying.	$12,584,712	17.8 %
3. SOLIDS UTILIZATION: The Calumet Service Area will beneficially utilize approximately 24,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.	$10,151,660	14.4 %
4. FLOOD & POLLUTION CONTROL: The Calumet Service Area will work to prevent local area flooding through the operation of nine detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the channel maintenance and debris boat crews.	$ 1,554,656	2.2 %
5. GENERAL SUPPORT: The Calumet Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.	$ 578,900	0.8 %
Division Totals	$70,784,900	100.0 %

Design:	Flows ^	CBOD *	SS *
Calumet Water Reclamation Plant	354 MGD	10 mg/L	15 mg/L
Lemont Water Reclamation Plant	2.3 MGD	20 mg/L	25 mg/L

^ In millions of gallons per day (MGD).

* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:

CBOD - Carbonaceous Biochemical Oxygen Demand

SS - Suspended Solids

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

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
1000	Collection	$12,314,373	2027	55	$ 13,467,740	$ 847,220	6.7	
			2026	56	$ 12,620,520			
1100	Surface Interceptor Systems	$ 561,953	2027	4	$ 610,300	$ 14,000	2.3	
			2026	4	$ 596,300			
1200	Tunnel and Reservoir System	$ 3,161,928	2027	10	$ 4,526,900	$ 424,400	10.3	a)
			2026	10	$ 4,102,500			
1300	Pumping Station Facilities	$ 3,854,446	2027	15	$ 3,920,500	$ 81,000	2.1	
			2026	15	$ 3,839,500			
1900	Collection - Indirect Costs	$ 4,736,046	2027	26	$ 4,410,040	$ 327,820	8.0	b)
			2026	27	$ 4,082,220			
2000	Treatment	$22,410,321	2027	86	$ 32,447,232	$ 1,668,136	5.4	
			2026	87	$ 30,779,096			
2000	Pre-Treatment	$ 494,566	2027	4	$ 622,800	$ (78,400)	(11.2)	
			2026	4	$ 701,200			
2100	Primary Treatment	$ 1,373,610	2027	12	$ 1,459,900	$ 57,000	4.1	
			2026	12	$ 1,402,900			
2200	Secondary Treatment	$10,240,671	2027	23	$ 12,389,200	$ 147,300	1.2	
			2026	23	$ 12,241,900			
2300	Tertiary Treatment	$ 2,581,623	2027	6	$ 3,762,300	$ 144,400	4.0	
			2026	6	$ 3,617,900			
2900	Treatment - Indirect Costs	$ 7,719,851	2027	41	$ 14,213,032	$ 1,397,836	10.9	c)
			2026	42	$ 12,815,196			

a) Increase is due to the furnish, deliver, and install of programmable logic controller upgrades for reservoir gates ($300,000).

b) Increase is due to the reallocation of salaries to more accurately reflect current activities ($133,900), an increased need for cathodic protection ($59,000), boiler tuning service and parts ($40,000), and blower repair parts ($40,000).

c) Increase is due to the reallocation of salaries to more accurately reflect current activities ($180,900), an increased need for Limitorque actuators ($175,000), the furnish and deliver of electric vehicle solar chargers ($160,000), one long bed stake truck ($150,000), an increased cost and need for electrical repair parts ($150,000) and one hydraulic tail trailer ($130,000), an increased need for circuit breakers ($100,000), the realignment of circuit breakers with this program number ($100,000), the furnish and deliver of a welding machine and shop equipment ($95,000), and an increased need for blower repair parts ($82,000).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	$ 8,489,737	2027	39	$ 12,584,712	$ (4,182,424)	(24.9)	
			2026	39	$ 16,767,136			
3100	Thickening	$ 832,403	2027	7	$ 1,888,400	$ 591,600	45.6	d)
			2026	8	$ 1,296,800			
3200	Stabilization	$ 2,095,799	2027	9	$ 2,728,500	$ 542,400	24.8	e)
			2026	9	$ 2,186,100			
3300	Dewatering	$ 1,527,095	2027	3	$ 4,390,900	$ (5,618,200)	(56.1)	f)
			2026	3	$ 10,009,100			
3900	Solids Processing - Indirect Costs	$ 4,034,440	2027	20	$ 3,576,912	$ 301,776	9.2	g)
			2026	19	$ 3,275,136			
4000	Flood & Pollution Control	$ 1,593,227	2027	2	$ 1,554,656	$ 163,988	11.8	
			2026	2	$ 1,390,668			
4200	Waterways Control and Stormwater Reservoirs	$ 293,911	2027	1	$ 279,000	$ 29,900	12.0	
			2026	1	$ 249,100			
4400	Aeration Facilities	$ 1,102,084	2027	1	$ 1,133,100	$ 109,700	10.7	
			2026	1	$ 1,023,400			
4900	Flood & Pollution Control - Indirect Costs	$ 197,232	2027	—	$ 142,556	$ 24,388	20.6	h)
			2026	—	$ 118,168			
5000	Solids Utilization	$ 8,189,704	2027	11	$ 10,151,660	$ (1,136,320)	(10.1)	
			2026	11	$ 11,287,980			
5100	Solids Drying	$ 3,607,611	2027	3	$ 5,215,700	$ (1,496,900)	(22.3)	i)
			2026	3	$ 6,712,600			
5200	Solids Distribution	$ 2,859,156	2027	2	$ 3,685,600	$ 510,600	16.1	j)
			2026	2	$ 3,175,000			

d) Increase is due to an increased need for polymer as a thickening agent ($600,000).

e) Increase is due to an increased need for waste gas burner control panels ($565,000).

f) Decrease is due to a reduced need for ferric chloride as a result of a reduction of influent phosphorus volume ($5,632,400).

g) Increase is due to the reallocation of salaries to more accurately reflect current activities ($100,200) and an increased need for blower repair parts ($62,000).

h) Increase is due to the furnish and deliver of one replacement primary tank drive ($6,300) and an increased need for blower repair parts ($6,000).

i) Decrease is due to the 2026 procurement of one wheel loader ($620,000), GeoPool installation tanks ($435,000), one tractor ($350,000), GeoPool dosing system ($297,000), and GeoPool pumps ($175,000), offset by an increase in truck hauling ($340,000).

j) Increase is due to an increased need for the beneficial reuse contract ($474,000).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
5900	Solids Utilization - Indirect Costs	$ 1,722,937	2027	6	$ 1,250,360	$ (150,020)	(10.7)	k)
			2026	6	$ 1,400,380			
7000	General Support (excluding program number 7604)	$ 7,872,724	2027	3	$ 578,900	$ (88,500)	(13.3)	
			2026	3	$ 667,400			
7604	Social Security and Medicare Contributions	$ 321,426	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Division Totals	$61,191,512	2027	196	$ 70,784,900	$ (2,727,900)	(3.7)%	*
			2026	198	$ 73,512,800			

k) Decrease is due to the procurement of excavating accessories in 2026 ($150,000).

* The 2027 position total for the Calumet Service Area is 196, with no positions budgeted in the Stormwater Management Fund.

68000 M&O - CALUMET SERVICE AREA — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Calumet and Lemont Water Reclamation Plants					
	Calumet Water Reclamation Plant	Mil. Gallons	73,833	100,000	100,000	
		Cost	$ 34,115,069	$ 42,776,916	$ 45,162,872	a)
		Cost/Mil. Gallons	$ 462.06	$ 427.77	$ 451.63	
	Lemont Water Reclamation Plant	Mil. Gallons	951	1,000	1,000	
		Cost	$ 609,625	$ 622,700	$ 752,100	b)
		Cost/Mil. Gallons	$ 641.04	$ 622.70	$ 752.10	b)
3000	Solids Processing					
	Remove and Process Solids Through Various Systems, Including Concentration, Heated Anaerobic Digestion, Lagoon Stabilization, and Air Drying	Dry Tons	38,895	35,000	40,000	
		Cost	$ 8,489,737	$ 16,767,136	$ 12,584,712	c)
		Cost/Dry Ton	$ 218.27	$ 479.06	$ 314.62	c)
4000	Flood & Pollution Control					
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution					
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	9	9	9	
		Cost	$ 293,911	$ 249,100	$ 279,000	
		Cost/Reservoir	$ 32,656.78	$ 27,677.78	$ 31,000.00	
4400	Aeration Facilities	Cost	$ 1,102,084	$ 1,023,400	$ 1,133,100	
4900	Flood & Pollution Control - Indirect Costs	Cost	$ 197,232	$ 118,168	$ 142,556	d)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites, such as for Daily and Final Cover in Sanitary Landfills	Dry Tons	24,500	24,500	24,500	
		Cost	$ 8,189,704	$ 11,287,980	$ 10,151,660	e)
		Cost/Dry Ton	$ 334.27	$ 460.73	$ 414.35	

a) Increase is due to the furnish and deliver of one aeration motor for blowers nine and ten ($980,000), the furnish, deliver, and install of programmable logic controller upgrades for reservoir gates ($300,000), an increased need for Limitorque actuators ($175,000), an increased cost and need for electrical parts ($170,000), the furnish and deliver of electric vehicle solar chargers ($160,000), the furnish and deliver of one long bed stake truck ($150,000) and one hydraulic trailer ($130,000), an increased need for blower repair parts ($122,000), the furnish and deliver of one welding machine and shop equipment ($95,000), and an increased need for elevator repair services ($95,000).

b) Increase is due to the furnish and deliver of one primary tank drive ($51,100), and an increased need for blower repair service ($45,000).

c) Decrease is due to a reduced need for ferric chloride as a result of a reduction of influent phosphorus volume ($5,632,400), offset by an increased need for polymer as a thickening agent ($600,000), waste gas burner control panels ($565,000), and the reallocation of salaries to more accurately reflect current activities ($207,400).

d) Increase is due to the furnish and deliver of one replacement primary tank drive ($6,300), and an increased need for blower repair parts ($6,000).

e) Decrease is due to the 2026 procurement of one wheel loader ($620,000), GeoPool installation tanks ($435,000), one tractor ($350,000), GeoPool dosing system ($297,000), GeoPool pumps ($175,000), and excavating accessories ($150,000), offset by an increased need for the beneficial reuse contract ($474,000) and truck hauling ($340,000).

68000 M&O - CALUMET SERVICE AREA

PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal
7000	General Support (excluding program number 7604)				
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	$ 7,872,724	$ 667,400	$ 578,900
7604	Social Security and Medicare Contributions	Cost	$ 321,426	$ —	$ —
		Division Totals	$ 61,191,512	$ 73,512,800	$ 70,784,900

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	$ —
601050	Compensation Plan Adjustments	417,701	161,000	129,500	119,321	132,600	238,500	—
601060	Compensation for Paid Overtime	871,540	820,000	820,000	655,240	804,600	820,000	—
601070	Social Security and Medicare Contributions	321,426	334,500	334,500	254,031	324,900	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	—
601270	General Salary Adjustments	—	—	—	—	—	182,300	—
100	TOTAL PERSONAL SERVICES	23,230,057	25,043,700	25,012,200	17,256,272	24,082,700	25,911,300	—
612010	Travel	462	3,600	3,600	869	1,600	3,600	—
612030	Meals and Lodging	9,120	10,900	10,900	7,572	10,000	13,400	—
612050	Compensation for Personally-Owned Automobiles	44,734	48,000	48,000	33,246	46,000	48,000	—
612080	Motor Vehicle Operating Services	58	500	500	—	100	500	—
612150	Electrical Energy	11,338,585	12,224,000	12,224,000	6,147,661	9,910,400	12,225,700	—
612160	Natural Gas	495,320	751,300	751,300	377,928	600,200	751,300	—
612170	Water and Water Services	287,281	348,800	348,800	204,835	326,500	348,800	—
612240	Testing and Inspection Services	49,340	60,000	60,000	50,433	53,000	68,700	—
612330	Rental Charges	3,702	11,000	11,000	5,564	5,700	6,000	—
612410	Governmental Service Charges	96,900	100,000	100,000	95,150	95,400	100,000	—
612420	Maintenance of Grounds and Pavements	212,989	320,500	320,500	225,154	250,500	352,200	—
612490	Contractual Services, N.O.C.	5,676	18,900	28,400	28,242	28,400	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	—
612600	Repairs to Collection Facilities	750,436	442,000	782,800	139,754	94,500	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	—
612680	Repairs to Buildings	453,236	790,400	768,200	626,869	514,200	966,000	—
612760	Repairs to Material Handling and Farming Equipment	111,120	100,000	100,000	100,000	95,200	125,000	—
612780	Safety Repairs and Services	34,135	36,800	36,800	36,800	45,200	50,000	—
612820	Computer Software Maintenance	3,491	3,600	3,600	3,333	3,400	3,600	—
612860	Repairs to Vehicle Equipment	48,627	75,900	65,900	63,743	63,700	75,900	—
612990	Repairs, N.O.C.	253	2,000	2,000	1,000	600	2,000	—
200	TOTAL CONTRACTUAL SERVICES	23,249,951	28,571,300	27,862,600	18,770,359	23,101,200	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	—
623070	Electrical Parts and Supplies	871,740	1,050,800	1,425,800	1,262,674	1,149,500	2,176,500	—
623090	Plumbing Accessories and Supplies	331,387	383,100	613,100	566,411	458,500	418,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	65,559	90,700	87,200	82,628	64,900	77,700	—
623190	Paints, Solvents, and Related Materials	3,352	3,000	3,000	2,800	2,200	3,000	—
623250	Vehicle Parts and Supplies	83,224	85,000	85,000	84,659	79,000	105,000	—
623270	Mechanical Repair Parts	1,449,042	1,845,500	2,235,500	2,213,990	2,012,000	3,213,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	33,050	15,000	19,000	15,370	14,700	18,500	—
623560	Processing Chemicals	9,417,722	13,334,700	9,238,500	6,420,968	11,026,600	8,368,300	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	8,550	28,500	28,500	13,580	27,200	28,500	—
623660	Cleaning Supplies	1,287	1,000	1,000	1,000	800	1,000	—
623680	Tools and Supplies	94,971	73,000	103,000	89,390	85,000	88,000	—
623780	Safety and Medical Supplies	1,821	15,800	15,800	2,316	4,000	15,800	—
623800	Computer Software	—	1,000	6,100	1,845	3,300	5,000	—
623810	Computer Supplies	—	5,000	14,800	14,589	13,400	12,500	—
623820	Fuel	63,861	115,000	105,000	105,000	107,700	95,000	—
623860	Lubricants	10,073	12,000	12,000	9,887	7,700	6,000	—
623990	Materials and Supplies, N.O.C.	21,706	49,500	49,500	43,402	43,100	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	—
634650	Equipment for Process Facilities	1,376,304	1,388,600	1,653,600	1,636,435	1,341,700	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	—
634990	Machinery and Equipment, N.O.C.	60,273	98,000	98,000	95,368	95,400	63,000	—
400	TOTAL MACHINERY AND EQUIPMENT	2,245,775	2,776,600	3,164,900	2,988,166	2,698,600	973,000	—
TOTAL CALUMET SERVICE AREA		$ 61,191,512	$ 73,512,800	$ 70,097,300	$ 49,957,775	$ 64,993,500	$ 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.

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
810	**Calumet Executive Office**					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 810	Calumet Executive Office	2	2	385,621	2	385,621
811	**Calumet Administrative & Budget Control Unit**					
820	**Plant Engineering & Maintenance Section**					
821	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
HP15	Associate Mechanical Engineer	—	1		1	
HP14	Assistant Civil Engineer	1	—		—	
HP14	Engineering Technician V	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
TOTAL 821	Administrative Unit	4	4	588,539	4	598,903
823	**Electrical Engineering Unit**					
HP17	Senior Electrical Engineer	—	1		—	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Electrical Engineer	—	—		1	
HP15	Associate Process Control Engineer	1	1		1	
NR6251	Chief Electrical Operator	1	1		1	
NR6233	Electrical Operator II	5	5		5	
NR6232	Electrical Operator I	6	6		6	
TOTAL 823	Electrical Engineering Unit	14	15	1,901,135	15	1,930,430
824	**Maintenance Unit**					
HP18	Master Mechanic I	1	1		1	
HP17	Assistant Master Mechanic	3	3		3	
PR5353	Bricklayer	1	1		1	
PR5155	Carpenter Leadman	1	1		1	
PR5153	Carpenter	2	2		2	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR7423	Electrical Instrument & Testing Mechanic	7	7		7	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	11	11		11	
PR7343	Electrical Mechanic #1	—	1		—	
PR6453	Hoisting Engineer	3	3		3	
PR7579	Machinist Foreman	1	1		1	
PR7573	Machinist	10	10		10	
PR5553	Painter	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7773	Pipefitter	10	10		10	
PR5753	Plumber	2	2		2	
PR5975	Structural Ironworker Leadman	1	1		1	
PR5973	Structural Ironworker	5	5		5	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	6	6		6	
TOTAL 824	Maintenance Unit	71	72	9,040,174	71	9,289,521
843	**Buildings & Grounds Unit**					
HP15	Associate Civil Engineer	—	1		1	
HP14	Engineering Technician V	1	—		1	
HP14	Engineering Technician V #1	—	1		—	
HP12	Engineering Technician IV	1	1		—	
NR8331	Laborer Foreman	2	2		2	
NR8651	Maintenance Laborer Class A	8	8		8	
NR8652	Maintenance Laborer Class B	10	10		10	
TOTAL 843	Buildings & Grounds Unit	22	23	2,018,771	22	2,005,205
TOTAL 820	Plant Engineering & Maintenance Section	111	114	13,548,618	112	13,824,059
830	**Plant Operations Section**					
831	**Administrative Unit**					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	

Fund: Corporate
Dept: Maintenance & Operations
Division: Calumet Service Area

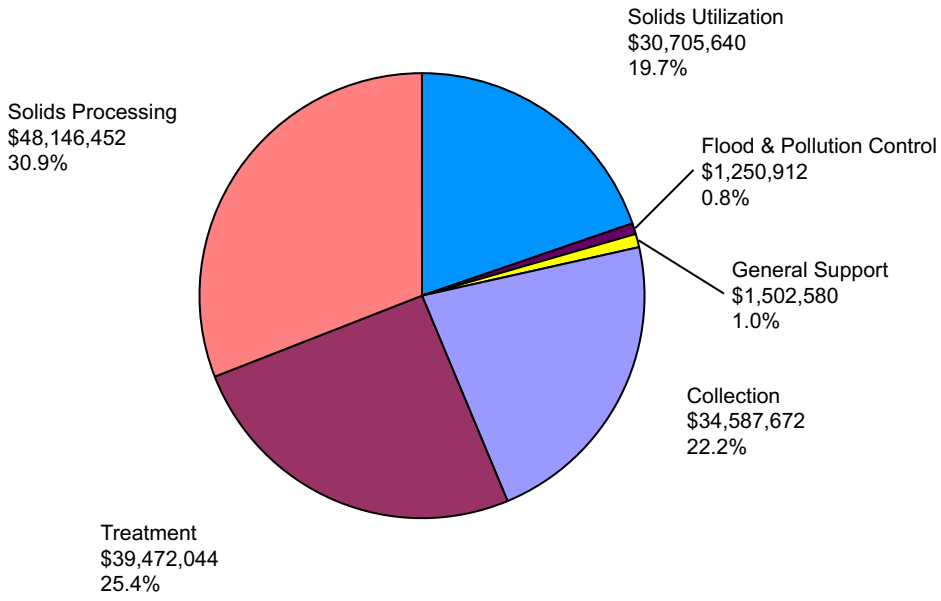
POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP09	Administrative Clerk	1	1		1	
TOTAL 831	Administrative Unit	3	3	449,310	3	470,217
832	**Treatment Operations Unit**					
HP16	Treatment Plant Operator III	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	8	8		8	
HP12	Treatment Plant Operator I	6	6		6	
NR8650	Maintenance Laborer Class A Shift	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 832	Treatment Operations Unit	25	25	2,709,831	25	2,778,615
834	**Mechanical Operations Unit**					
HP17	Chief Operating Engineer I	1	1		1	
HP16	Assistant Chief Operating Engineer	2	2		2	
NR6810	Fireman-Oiler	5	5		5	
NR8650	Maintenance Laborer Class A Shift	7	7		7	
NR6832	Operating Engineer II	12	12		12	
NR6831	Operating Engineer I	18	18		18	
TOTAL 834	Mechanical Operations Unit	45	45	5,609,312	45	5,828,521
839	**Lemont Operations Unit**					
HP14	Treatment Plant Operator II	1	1		1	
HP12	Treatment Plant Operator I	2	2		2	
TOTAL 839	Lemont Operations Unit	3	3	339,602	3	345,623
TOTAL 830	Plant Operations Section	76	76	9,108,055	76	9,422,976
850	**Solids Management Section**					
HP17	Senior Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	2	2		2	
TOTAL 850	Solids Management Section	6	6	641,699	6	685,031
TOTAL	Maintenance & Operations Calumet Service Area	195	198	23,683,992	196	24,317,687

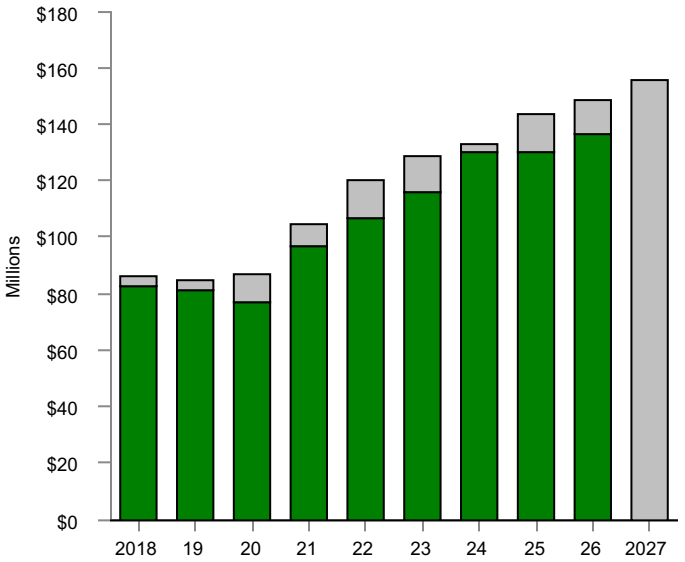
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA
PROGRAMS

2027	$155,665,300
2026	$148,240,100
Increase	$7,425,200



APPROPRIATIONS & EXPENDITURES

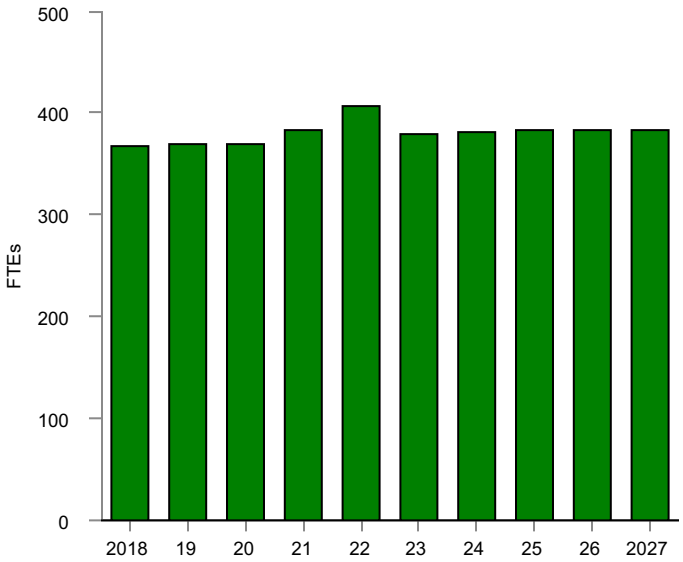


2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

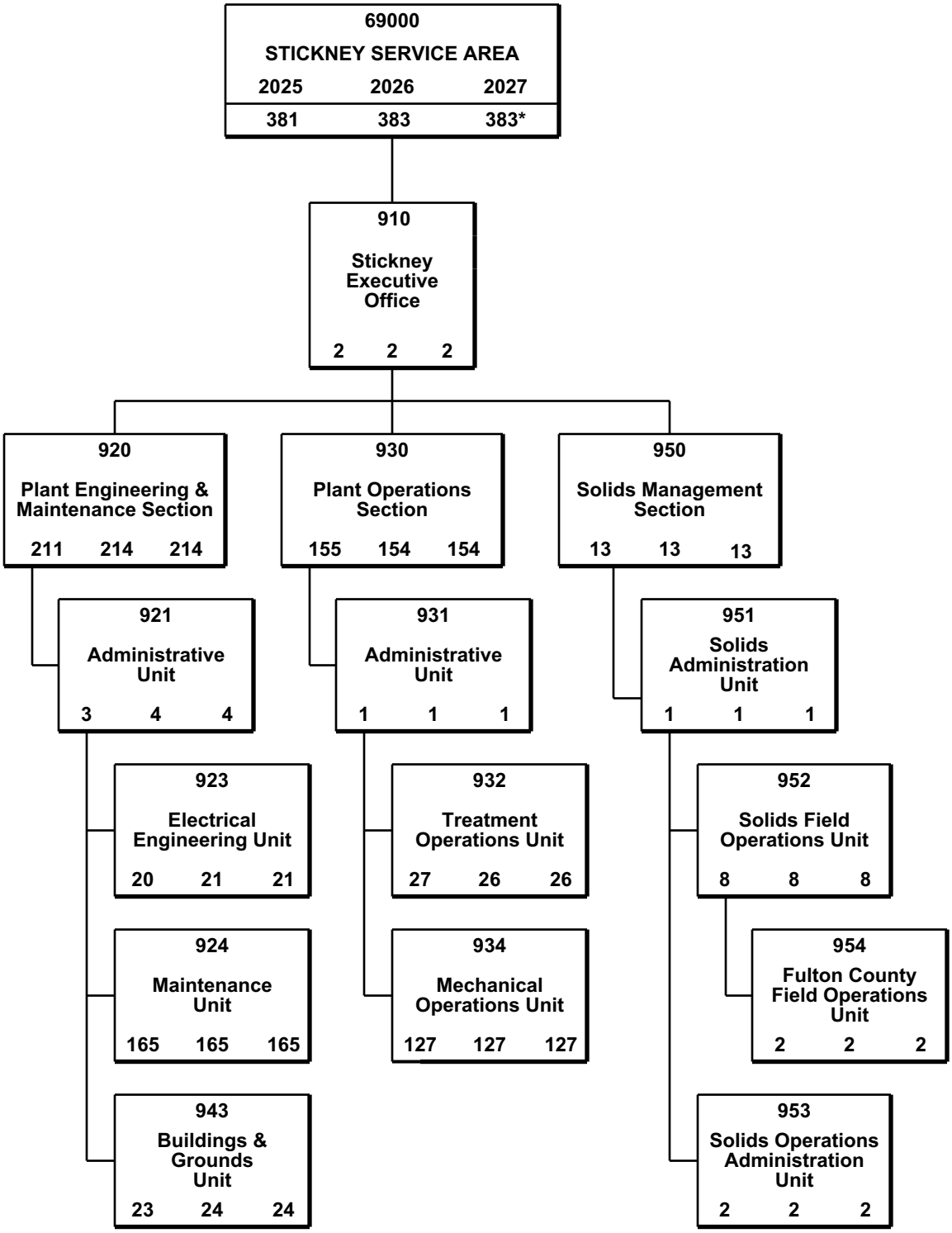
2019 - Decrease is due to the transfer of the Biosolids Processing Facility (Pelletizer) to the General Division.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.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

BUDGETED FTE POSITIONS

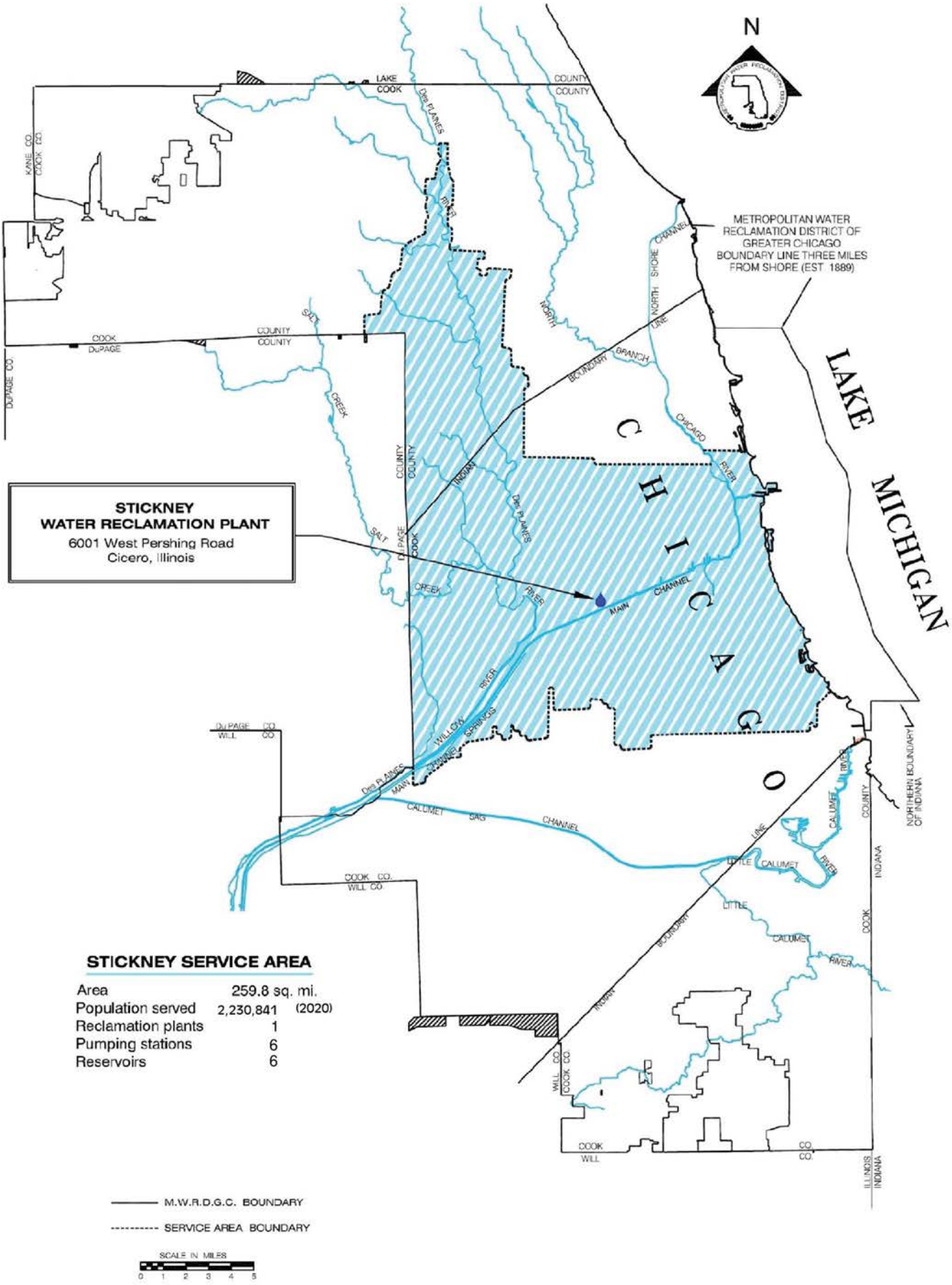


2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2023 - Decrease is due to organizational redesign.

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA



* In 2027, nine positions in the Stickney Service Area are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department, one in Unit 924 and eight in Unit 934.


N
METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO BOUNDARY LINE THREE MILES FROM SHORE (EST. 1889)
LAKE MICHIGAN
CHICAGO
STICKNEY
WATER RECLAMATION PLANT
6001 West Pershing Road
Cicero, Illinois
STICKNEY SERVICE AREA
Area 259.8 sq. mi.
Population served 2,230,841 (2020)
Reclamation plants 1
Pumping stations 6
Reservoirs 6
M.W.R.D.G.C. BOUNDARY
SERVICE AREA BOUNDARY
SCALE IN MILES
0 1 2 3 4 5

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

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The Stickney Service Area will collect and treat approximately 240.0 billion gallons of wastewater through its treatment facilities.	$ 74,059,716	47.6 %
2. SOLIDS PROCESSING: The Stickney Service Area will remove 146,295 dry tons and process 186,900 dry tons of solids (includes 40,605 dry tons from North Service Area) through various systems, including heated anaerobic digestion, centrifuging, concentration, lagoon stabilization, and air drying.	$ 48,146,452	30.9 %
3. SOLIDS UTILIZATION: The Stickney Service Area will beneficially utilize 91,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites.	$ 30,705,640	19.7 %
4. FLOOD & POLLUTION CONTROL: The Stickney Service Area will work to prevent local area flooding through the operation of 6 detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the debris boats and the channel maintenance and debris boat crews.	$ 1,250,912	0.8 %
5. GENERAL SUPPORT: The Stickney Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control.	$ 1,502,580	1.0 %
Division Totals	$155,665,300	100.0 %

Design:	Flows ^	CBOD *	SS *
Stickney Water Reclamation Plant	1,200 MGD	10 mg/L	12 mg/L

^ In millions of gallons per day (MGD).

* National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter:

CBOD - Carbonaceous Biochemical Oxygen Demand

SS - Suspended Solids

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

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

PROGRAMS BY PRIORITY: Number	Name	2025 Actual		Budgeted FTEs	Budgeted Dollars	Change Dollars	Change Percent	
1000	Collection	$ 30,607,927	2027	94	$ 34,587,672	$ 3,247,892	10.4	
			2026	93	$ 31,339,780			
1100	Surface Interceptor Systems	$ 303,578	2027	—	$ 281,500	$ 7,500	2.7	
			2026	—	$ 274,000			
1200	Tunnel and Reservoir System	$ 7,977,648	2027	15	$ 11,859,500	$ 3,653,000	44.5	a)
			2026	15	$ 8,206,500			
1300	Pumping Station Facilities	$ 14,706,236	2027	44	$ 14,569,300	$ (714,100)	(4.7)	b)
			2026	44	$ 15,283,400			
1900	Collection - Indirect Costs	$ 7,620,465	2027	35	$ 7,877,372	$ 301,492	4.0	c)
			2026	34	$ 7,575,880			
2000	Treatment	$ 31,351,463	2027	116	$ 39,472,044	$ (2,061,291)	(5.0)	
			2026	116	$ 41,533,335			
2000	Pre-Treatment	$ 2,870,994	2027	20	$ 3,167,400	$ 47,500	1.5	
			2026	20	$ 3,119,900			
2100	Primary Treatment	$ 1,489,751	2027	12	$ 1,461,700	$ 60,300	4.3	
			2026	12	$ 1,401,400			
2200	Secondary Treatment	$ 14,366,509	2027	26	$ 14,312,200	$ 130,700	0.9	
			2026	26	$ 14,181,500			
2300	Tertiary Treatment	$ 18,250	2027	—	$ 73,600	$ (4,700)	(6.0)	
			2026	—	$ 78,300			
2900	Treatment - Indirect Costs	$ 12,605,959	2027	58	$ 20,457,144	$ (2,295,091)	(10.1)	d)
			2026	58	$ 22,752,235			

a) Increase is due to the reassignment of work pertaining to McCook Reservoir sediment removal ($3,000,000), the greater demand for electric services for Mainstream Pumping Station and Tunnel and Reservoir Plan facilities ($570,600) and services to inspect and repair cathodic protection systems ($58,000).

b) Decrease is due to the reduced need to rehabilitate rotating assemblies ($1,200,100.00), offset by salary adjustments to better reflect current operating conditions ($220,500) and the increased demand for electric services for Stickney Pumping Stations and Racine Avenue Pumping Station ($231,100.00).

c) Increase is due to the significant cost of elevator maintenance at Stickney Water Reclamation Plant and the Mainstream Pumping Station ($296,300).

d) Decrease is due to the reduced need for computerized maintenance management system implementation services ($1,000,000), computerized maintenance management system support ($725,000), ferric chloride for odor control ($326,500) and miscellaneous electrical and mechanical equipment ($225,000).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	$ 37,470,050	2027	135	$ 48,146,452	$ 5,339,722	12.5	
			2026	136	$ 42,806,730			
3100	Thickening	$ 6,549,822	2027	25	$ 8,098,900	$ 1,556,500	23.8	e)
			2026	25	$ 6,542,400			
3200	Stabilization	$ 5,330,533	2027	33	$ 5,656,500	$ 181,200	3.3	f)
			2026	33	$ 5,475,300			
3300	Dewatering	$ 18,023,280	2027	41	$ 23,507,800	$ 3,439,200	17.1	g)
			2026	41	$ 20,068,600			
3900	Solids Processing - Indirect Costs	$ 7,566,415	2027	36	$ 10,883,252	$ 162,822	1.5	h)
			2026	37	$ 10,720,430			
4000	Flood & Pollution Control	$ 1,210,892	2027	8	$ 1,250,912	$ (23,368)	(1.8)	
			2026	8	$ 1,274,280			
4200	Waterways Control and Stormwater Reservoirs	$ 938,452	2027	8	$ 1,029,300	$ 5,300	0.5	
			2026	8	$ 1,024,000			
4900	Flood & Pollution Control - Indirect Costs	$ 272,440	2027	—	$ 221,612	$ (28,668)	(11.5)	
			2026	—	$ 250,280			
5000	Solids Utilization	$ 26,697,351	2027	23	$ 30,705,640	$ 1,102,515	3.7	
			2026	23	$ 29,603,125			
5100	Solids Drying	$ 5,213,706	2027	7	$ 5,330,600	$ (37,000)	(0.7)	
			2026	7	$ 5,367,600			
5200	Solids Distribution	$ 18,614,888	2027	7	$ 21,536,100	$ 760,500	3.7	i)
			2026	7	$ 20,775,600			
5900	Solids Utilization - Indirect Costs	$ 2,868,757	2027	9	$ 3,838,940	$ 379,015	11.0	j)
			2026	9	$ 3,459,925			

e) Increase is due to the greater demand for polymer ($1,286,100), the purchase of a GTBX sludge pump ($100,000) and electric services for pre digestion centrifuges ($32,500). The cost of polymer increased significantly in 2026.

f) Increase is due to the reallocation of salaries to better reflect current operating conditions ($156,700).

g) Increase is due to a greater demand for polymer ($3,914,700), citric acid ($87,600), electrical parts for solids processing at post digestion centrifuges ($25,000) and electric services at post digestion centrifuges ($19,900); offset by the reduced demand for ferric chloride ($464,400) and sodium hydroxide.($227,900).

h) Increase is due to a greater demand for change out media in hydrogen sulfide vessels at the Stickney Water Reclamation Plant ($370,000); offset by the decreased demand for chains, sprockets, appurtenances ($136,000) and spare electrical parts ($85,000).

i) Decrease is due to the reduced need for the beneficial reuse of biosolids at Lawndale Area Solids Management Area ($390,400); offset by the increased demand for pelletizing facility ($200,000) and the utilization and transportation of air dried biosolids from Lawndale Area Solids Management Area ($125,000).

j) Increase is due to the greater demand for specialty railroad track services in the Stickney Service Area ($500,000); offset by the reduced need for pneumatic tube maintenance at biosolids sites ($50,000), delivery of a forklift for operations in 2026 ($50,000), locomotive repair services at the Stickney Water Reclamation Plant ($30,000) and chains, sprockets, appurtenances ($20,000).

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

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
7000	General Support (excluding program number 7604)	$ 1,900,793	2027	7	$ 1,502,580	$ (180,270)	(10.7)	k)
			2026	7	$ 1,682,850			
7604	Social Security and Medicare Contributions	$ 666,858	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Division Totals	$129,905,334	2027	383	$ 155,665,300	$ 7,425,200	5.0 %	*
			2026	383	$ 148,240,100			

k) Decrease is due to the reduced need for janitorial services ($62,500), chain, sprockets and appurtenances ($40,000), replacement parts for uninterruptible power supply ($25,000), spare electrical parts ($25,000) and delivery of a phosphorus recovery feed pump in 2026 ($22,000).

* The 2027 position total for the Stickney Service Area is 383, with an additional nine positions budgeted in the Stormwater Management Fund.

69000 M&O - STICKNEY SERVICE AREA — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Stickney Water Reclamation Plant	Mil. Gallons	225,895	240,000	240,000	
		Cost	$ 61,959,390	$ 72,873,115	$ 74,059,716	a)
		Cost/Mil. Gallons	$ 274.28	$ 303.64	$ 308.58	
3000	Solids Processing					
	Remove 146,295 Dry Tons of Solids and Process 186,900 Dry Tons of Solids (Includes 40,605 Dry Tons from North Service Area) Through Various Systems, Including Heated Anaerobic Digestion, Centrifuging, Concentration, Lagoon Stabilization, and Air Drying	Dry Tons	192,515	190,000	186,900	
		Cost	$ 37,470,050	$ 42,806,730	$ 48,146,452	b)
		Cost/Dry Ton	$ 194.63	$ 225.30	$ 257.61	
4000	Flood & Pollution Control					
	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution					
4200	Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs	Reservoirs	6	6	6	
		Cost	$ 938,452	$ 1,024,000	$ 1,029,300	
		Cost/Reservoir	$ 156,408.67	$ 170,666.67	$ 171,550.00	
4900	Flood & Pollution Control - Indirect Costs	Cost	$ 272,440	$ 250,280	$ 221,612	
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites such as Farmland, District-Funded Green Infrastructure Projects, Public Works Projects, Golf Courses, Highway Authorities, and Parks.	Dry Tons	85,820	94,500	91,500	
		Cost	$ 21,779,300	$ 23,449,925	$ 24,326,040	c)
		Cost/Dry Ton	$ 253.78	$ 248.15	$ 265.86	
5271	Pelletizer Disposal	Dry Tons	29,830	30,000	38,000	
	Control Management and Disposal of Solids by Private Contracts	Cost	$ 4,918,051	$ 6,153,200	$ 6,379,600	d)
		Cost/Dry Ton	$ 164.87	$ 205.11	$ 167.88	
7000	General Support (excluding program number 7604)					
	Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization	Cost	$ 1,900,793	$ 1,682,850	$ 1,502,580	e)
7604	Social Security and Medicare Contributions	Cost	$ 666,858	$ —	$ —	
		Division Totals	$ 129,905,334	$ 148,240,100	$ 155,665,300	

a) Increase is due to the reassignment of work pertaining to McCook Reservoir sediment removal ($3,000,000), the greater demand for electric services for Mainstream Pumping Station and Tunnel and Reservoir Plan facilities ($570,600); offset by the reduced need to rehabilitate rotating assemblies ($1,200,100), computerized maintenance management system ($1,000,000) and miscellaneous electrical and mechanical equipment for Upper Des Plaines Motor Control Center ($180,000).

b) Increase is due to the greater demand for polymer at the Stickney Water Reclamation Plant ($5,200,800), for change out media in hydrogen sulfide vessels at the Stickney Water Reclamation Plant ($370,000) and the purchase of a GTBX sludge pump ($100,000). The unit cost of polymer increased significantly in 2026.

c) Increase is due to the greater demand for specialty railroad track services in the Stickney Service Area ($500,000), and the beneficial reuse of biosolids at Lawndale Area Solids Management Area ($390,400).

d) Increase is due to the greater demand for pelletizing facility ($200,000) and electric service for the pelletizing facility ($25,700).

e) Decrease is due the reduced need for janitorial services ($62,500), chain, sprockets and appurtenances ($40,000), the replacement parts for uninterruptible power supply ($25,000), spare electrical parts ($25,000) and the delivery of a phosphorus recovery feed pump in 2026 ($22,000).

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
601010	Salaries of Regular Employees	$ 44,787,531	$ 47,208,800	$ 47,205,400	$ 33,503,422	$ 46,647,600	$ 48,848,100	$ —
601050	Compensation Plan Adjustments	812,874	209,300	411,800	411,714	633,800	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	—
601070	Social Security and Medicare Contributions	666,857	669,300	669,300	532,726	688,000	708,900	—
601080	Salaries of Nonbudgeted Employees	25,138	5,000	3,200	—	1,700	5,000	—
601100	Tuition and Training Payments	32,993	76,700	76,700	17,784	55,000	79,000	—
601270	General Salary Adjustments	—	—	—	—	—	313,500	—
100	TOTAL PERSONAL SERVICES	48,176,665	50,290,200	50,427,500	35,981,628	50,068,800	52,463,300	—
612010	Travel	3,906	9,400	9,400	5,096	8,600	7,800	—
612030	Meals and Lodging	25,976	45,400	45,400	19,992	39,000	38,800	—
612050	Compensation for Personally-Owned Automobiles	23,469	30,000	30,000	17,186	27,900	30,000	—
612080	Motor Vehicle Operating Services	122	300	300	110	200	300	—
612150	Electrical Energy	27,532,141	26,433,000	26,433,000	15,461,643	26,000,000	27,634,600	—
612160	Natural Gas	706,012	1,131,300	1,131,300	516,867	1,000,000	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	—
612240	Testing and Inspection Services	135,298	211,800	211,800	112,138	97,600	100,800	—
612330	Rental Charges	263,248	100,400	100,400	94,041	84,900	104,200	—
612410	Governmental Service Charges	90,080	90,400	90,300	73,000	90,000	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	—
612430	Payments for Professional Services	61,892	3,128,600	3,128,600	3,097,712	2,098,500	2,128,600	—
612490	Contractual Services, N.O.C.	586,077	1,057,400	1,057,400	1,023,098	878,500	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	—
612590	Sludge Disposal	3,924,153	5,200,000	5,200,000	4,700,000	4,200,000	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	—
612650	Repairs to Process Facilities	3,909,982	5,424,500	5,424,500	4,876,692	4,113,000	5,607,900	—
612670	Repairs to Railroads	546,002	1,422,000	1,422,000	1,281,312	1,041,000	1,912,000	—
612680	Repairs to Buildings	501,861	1,073,500	1,053,500	1,023,910	554,000	1,054,500	—
612760	Repairs to Material Handling and Farming Equipment	272,163	240,500	240,500	240,500	215,000	240,500	—
612780	Safety Repairs and Services	372,197	281,900	281,900	270,365	199,500	361,800	—
612820	Computer Software Maintenance	6,982	757,000	757,000	6,666	6,700	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	—
612990	Repairs, N.O.C.	1,391	24,000	24,000	8,100	11,300	24,000	—
200	TOTAL CONTRACTUAL SERVICES	60,504,992	71,027,100	71,087,200	56,963,206	61,825,500	73,987,300	—
623030	Metals	28,863	25,000	25,000	23,485	21,500	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	—
623090	Plumbing Accessories and Supplies	384,636	737,500	717,500	639,641	420,600	659,000	—
623110	Hardware	4,813	8,000	8,000	8,000	7,800	8,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	83,705	121,500	122,500	121,861	83,000	97,700	—
623170	Fiber, Paper, and Insulation Materials	4,903	7,000	7,000	5,655	6,600	7,000	—
623190	Paints, Solvents, and Related Materials	3,859	5,000	5,000	5,000	4,500	5,000	—
623250	Vehicle Parts and Supplies	106,166	129,900	129,900	127,518	111,900	129,900	—
623270	Mechanical Repair Parts	2,914,431	3,547,200	2,915,800	2,188,039	2,406,000	3,013,100	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	14,590	14,000	14,000	12,130	13,300	14,000	—
623530	Farming Supplies	3,655	4,000	4,000	3,953	4,000	6,000	—
623560	Processing Chemicals	14,429,788	17,327,800	20,639,800	20,625,936	17,100,100	21,360,800	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	3,891	4,000	4,000	1,975	2,100	4,000	—
623660	Cleaning Supplies	3,212	3,700	3,700	2,019	3,400	3,700	—
623680	Tools and Supplies	120,696	147,000	132,000	126,514	113,300	157,000	—
623700	Wearing Apparel	—	1,000	1,000	—	—	1,000	—
623780	Safety and Medical Supplies	1,900	2,000	2,000	—	—	2,000	—
623800	Computer Software	—	31,500	30,000	3,775	18,500	10,000	—
623810	Computer Supplies	10,855	17,000	16,800	16,722	7,000	50,000	—
623820	Fuel	187,795	231,000	300,000	300,000	205,800	239,000	—
623840	Gases	231	6,600	6,600	6,600	3,600	6,600	—
623860	Lubricants	22,305	35,200	35,200	20,152	30,500	33,800	—
623990	Materials and Supplies, N.O.C.	41,868	90,600	90,600	36,993	54,500	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	—
634650	Equipment for Process Facilities	367,450	861,000	602,400	527,376	783,300	449,600	—
634760	Material Handling and Farming Equipment	512,000	260,000	260,000	245,541	210,000	—	—
634860	Vehicle Equipment	—	375,000	398,600	397,148	265,500	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	—
400	TOTAL MACHINERY AND EQUIPMENT	1,171,350	1,641,000	1,406,000	1,306,385	1,388,800	922,900	—
TOTAL STICKNEY SERVICE AREA		$129,905,336	$ 148,240,100	$ 150,516,400	$ 120,398,723	$136,105,500	$ 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.

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
910	**Stickney Executive Office**					
HP23	Deputy Director of Maintenance & Operations	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
TOTAL 910	Stickney Executive Office	2	2	425,449	2	425,449
920	**Plant Engineering & Maintenance Section**					
921	**Administrative Unit**					
HP21	Engineer of Treatment Plant Operations	1	1		1	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Mechanical Engineer	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 921	Administrative Unit	3	4	633,653	4	646,224
923	**Electrical Engineering Unit**					
HP18	Principal Electrical Engineer	1	1		1	
HP17	Senior Electrical Engineer	—	—		1	
HP17	Senior Process Control Engineer	2	2		2	
HP15	Associate Electrical Engineer	—	1		—	
HP12	Engineering Technician IV	1	1		1	
NR6275	Chief Powerhouse Dispatcher I	1	1		1	
NR6272	Powerhouse Dispatcher	4	4		4	
NR6233	Electrical Operator II	11	11		11	
TOTAL 923	Electrical Engineering Unit	20	21	2,789,550	21	2,905,399
924	**Maintenance Unit**					
HP19	Master Mechanic II	1	1		1	
HP17	Assistant Master Mechanic	5	5		5	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	1	1		1	
HP11	Administrative Specialist	1	1		1	
PR5935	Architectural Ironworker Leadman	1	1		1	
PR5933	Architectural Ironworker	3	3		3	
PR5353	Bricklayer	1	1		1	
PR5159	Carpenter Foreman	1	1		1	
PR5155	Carpenter Leadman	1	1		1	

Fund: Corporate
Dept: Maintenance & Operations
Division: Stickney Service Area

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
PR5153	Carpenter	6	6		6	
PR7425	Electrical Instrument & Testing Mechanic Foreman	1	1		1	
PR7424	Electrical Instrument & Testing Mechanic Leadman	1	1		1	
PR7423	Electrical Instrument & Testing Mechanic	13	13		13	
PR7347	Electrical Mechanic Foreman	1	1		1	
PR7349	Electrical Mechanic Sub-Foreman	2	2		2	
PR7343	Electrical Mechanic	20	20		20	
PR6459	Hoisting Engineer Foreman	1	1		1	
PR6453	Hoisting Engineer	10	10		10	
PR5989	Ironworker Foreman	1	1		1	
PR5973	Structural Ironworker	9	9		9	
PR7579	Machinist Foreman	1	1		1	
PR7575	Machinist Leadman	2	2		2	
PR7573	Machinist	26	26		26	
PR5555	Painter Leadman	1	1		1	
PR5553	Painter	3	3		3	
PR7743	Pipecoverer	2	2		2	
PR7779	Pipefitter Foreman	1	1		1	
PR7775	Pipefitter Leadman	2	2		2	
PR7773	Pipefitter	25	25		25	
PR5759	Plumber Foreman	1	1		1	
PR5753	Plumber	4	4		4	
PR5955	Sheet Metal Worker Leadman	1	1		1	
PR5953	Sheet Metal Worker	6	6		6	
PR6479	Truck Driver Foreman	1	1		1	
PR6473	Truck Driver	8	8		8	
TOTAL 924	Maintenance Unit	165	165	20,744,919	165	21,491,187
943	**Buildings & Grounds Unit**					
HP17	Senior Engineer	1	1		1	
HP15	Associate Civil Engineer	1	2		2	
HP14	Engineering Technician V	2	2		2	
NR8331	Laborer Foreman	2	2		2	

Fund: Corporate
Dept: Maintenance & Operations
Division: Stickney Service Area

POSITION ANALYSIS

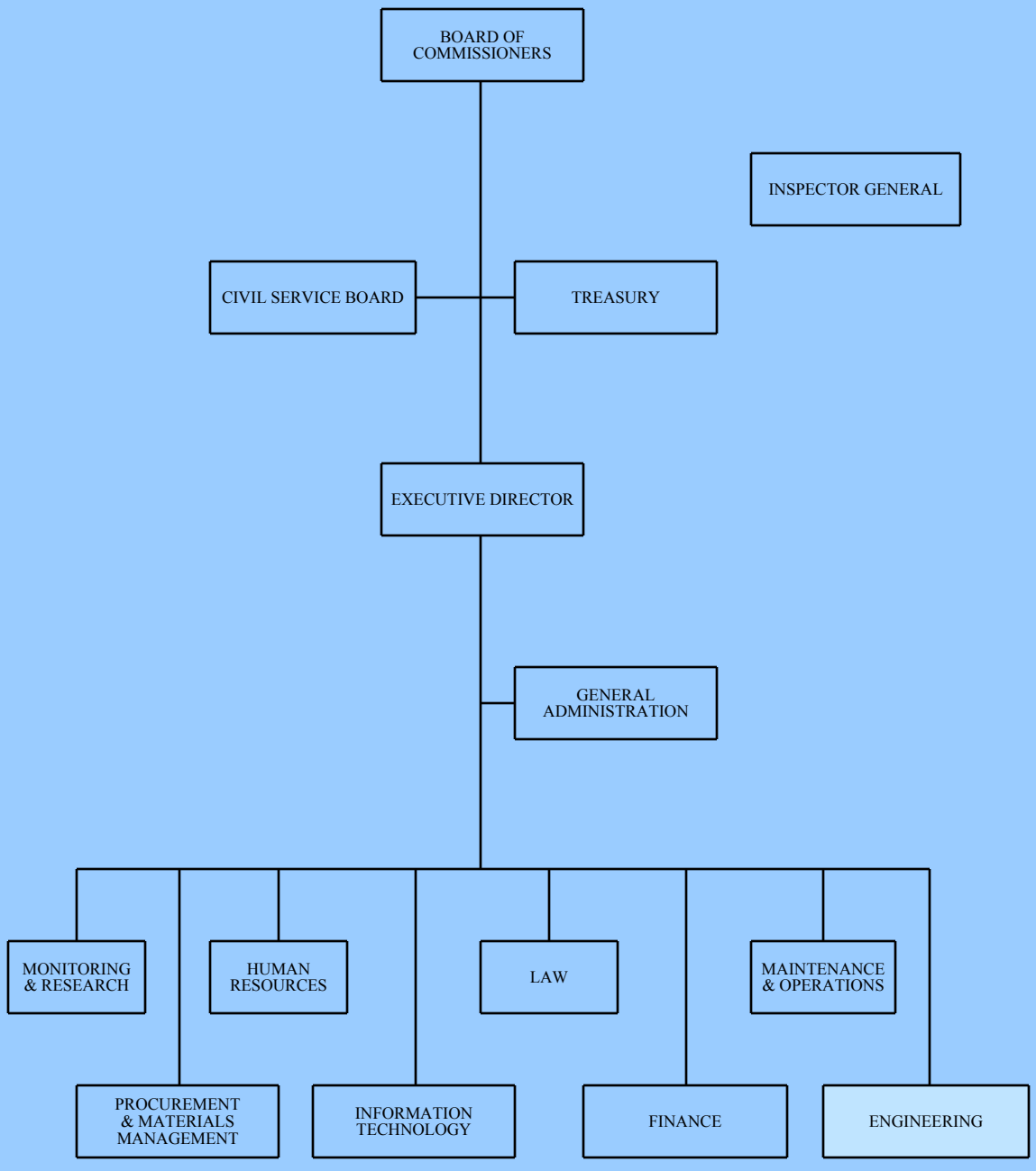
Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
NR8651	Maintenance Laborer Class A	7	7		7	
NR8652	Maintenance Laborer Class B	10	10		10	
TOTAL 943	Buildings & Grounds Unit	23	24	2,249,980	24	2,326,737
TOTAL 920	Plant Engineering & Maintenance Section	211	214	26,418,103	214	27,369,546
930	**Plant Operations Section**					
931	**Administrative Unit**					
HP21	Engineer of Treatment Plant Operations	1	1		1	
TOTAL 931	Administrative Unit	1	1	264,285	1	264,285
932	**Treatment Operations Unit**					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	1		1	
HP16	Treatment Plant Operator III	6	6		6	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	9	9		9	
HP12	Treatment Plant Operator I	6	6		6	
HP11	Administrative Specialist	1	1		1	
NR8331	Laborer Foreman	1	—		—	
TOTAL 932	Treatment Operations Unit	27	26	3,136,388	26	3,214,864
934	**Mechanical Operations Unit**					
HP18	Chief Operating Engineer II	1	1		1	
HP17	Chief Operating Engineer I	2	2		2	
HP16	Assistant Chief Operating Engineer	7	7		7	
NR6810	Fireman-Oiler	11	11		11	
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	40	40		40	
NR8651	Maintenance Laborer Class A	4	4		4	
NR6832	Operating Engineer II	35	35		35	
NR6831	Operating Engineer I	26	26		26	
TOTAL 934	Mechanical Operations Unit	127	127	15,388,471	127	15,960,176
TOTAL 930	Plant Operations Section	155	154	18,789,143	154	19,439,325

Fund: Corporate
Dept: Maintenance & Operations
Division: Stickney Service Area

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Budgeted FTEs (Proposed by the Executive Director)	2027 Appropriation in Dollars (Proposed by the Executive Director)
950	**Solids Management Section**					
951	**Solids Administration Unit**					
HP20	Managing Engineer #2 (Principal Engineer) (New Grade HP18)	1	—		—	
HP18	Principal Engineer	—	1		1	
TOTAL 951	Solids Administration Unit	1	1	193,188	1	193,188
952	**Solids Field Operations Unit**					
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	3	3		3	
HP12	Engineering Technician IV	3	3		3	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 952	Solids Field Operations Unit	8	8	903,170	8	880,304
953	**Solids Operations Administration Unit**					
HP17	Senior Engineer	2	2		2	
TOTAL 953	Solids Operations Administration Unit	2	2	350,016	2	350,016
954	**Fulton County Field Operations Unit**					
HP13	Agricultural Technician II	1	1		1	
HP11	Agricultural Technician I	1	1		1	
TOTAL 954	Fulton County Field Operations Unit	2	2	209,595	2	209,595
TOTAL 950	Solids Management Section	13	13	1,655,970	13	1,633,103
TOTAL	Maintenance & Operations Stickney Service Area	381	383	47,288,666	383	48,867,424

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.


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September 10, 2026

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

Dear Sir:

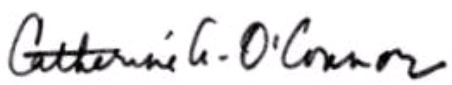
Subject: 2027 Program for the Engineering Department - Corporate Fund

The Engineering Department - Corporate Fund's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Engineering Department - Corporate Fund budget for 2027.

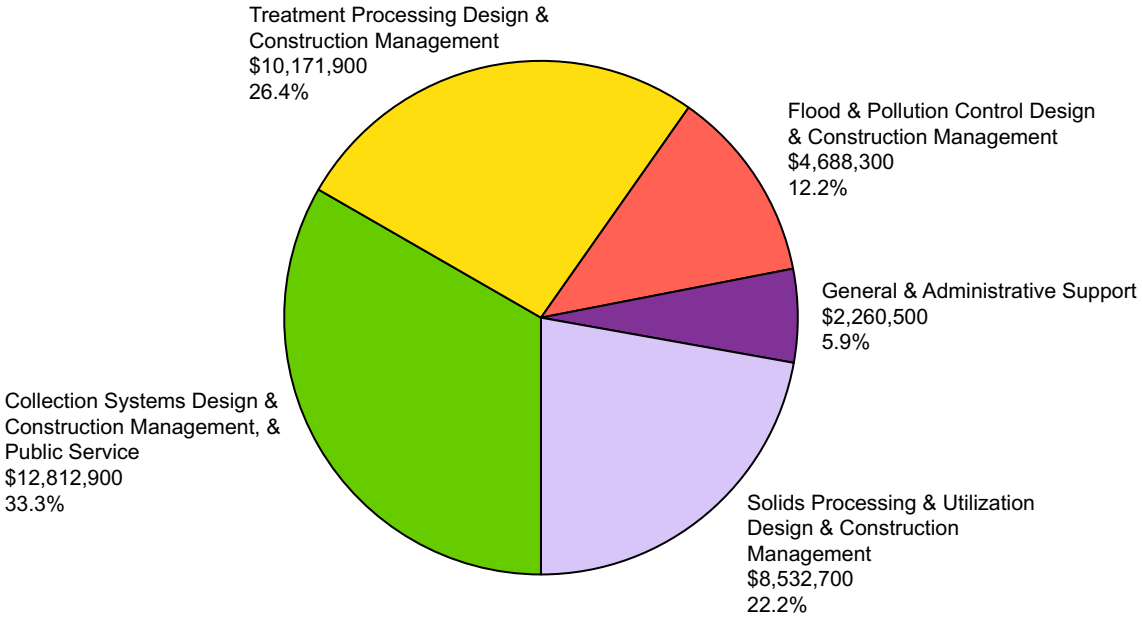
Respectfully submitted,



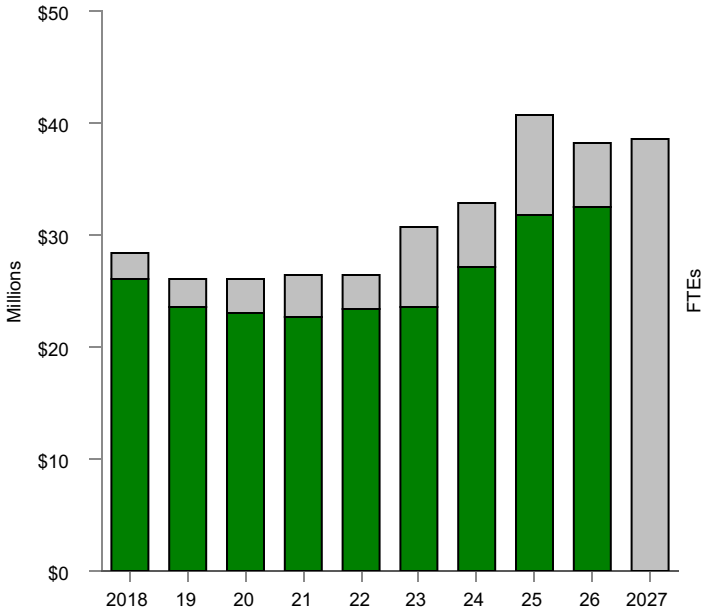
Catherine A. O'Connor
Director of Engineering

ENGINEERING - CORPORATE FUND
PROGRAMS

2027	$38,466,300
2026	$38,172,100
Increase	$294,200



APPROPRIATIONS & EXPENDITURES



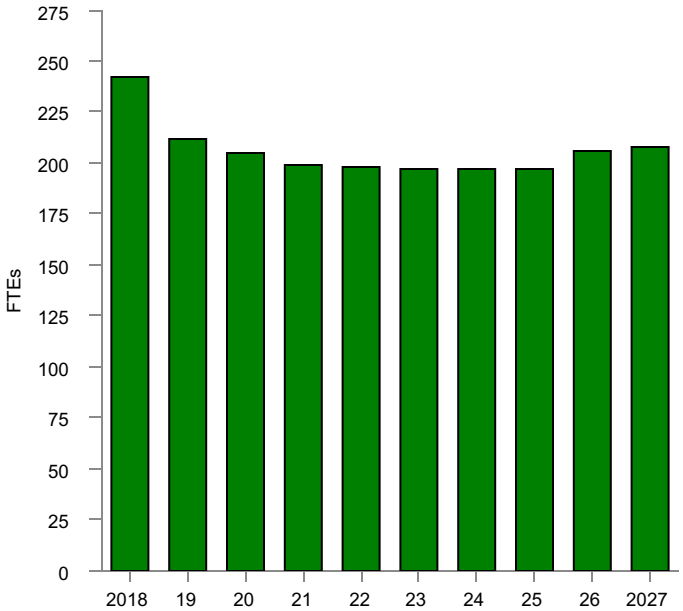
2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

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

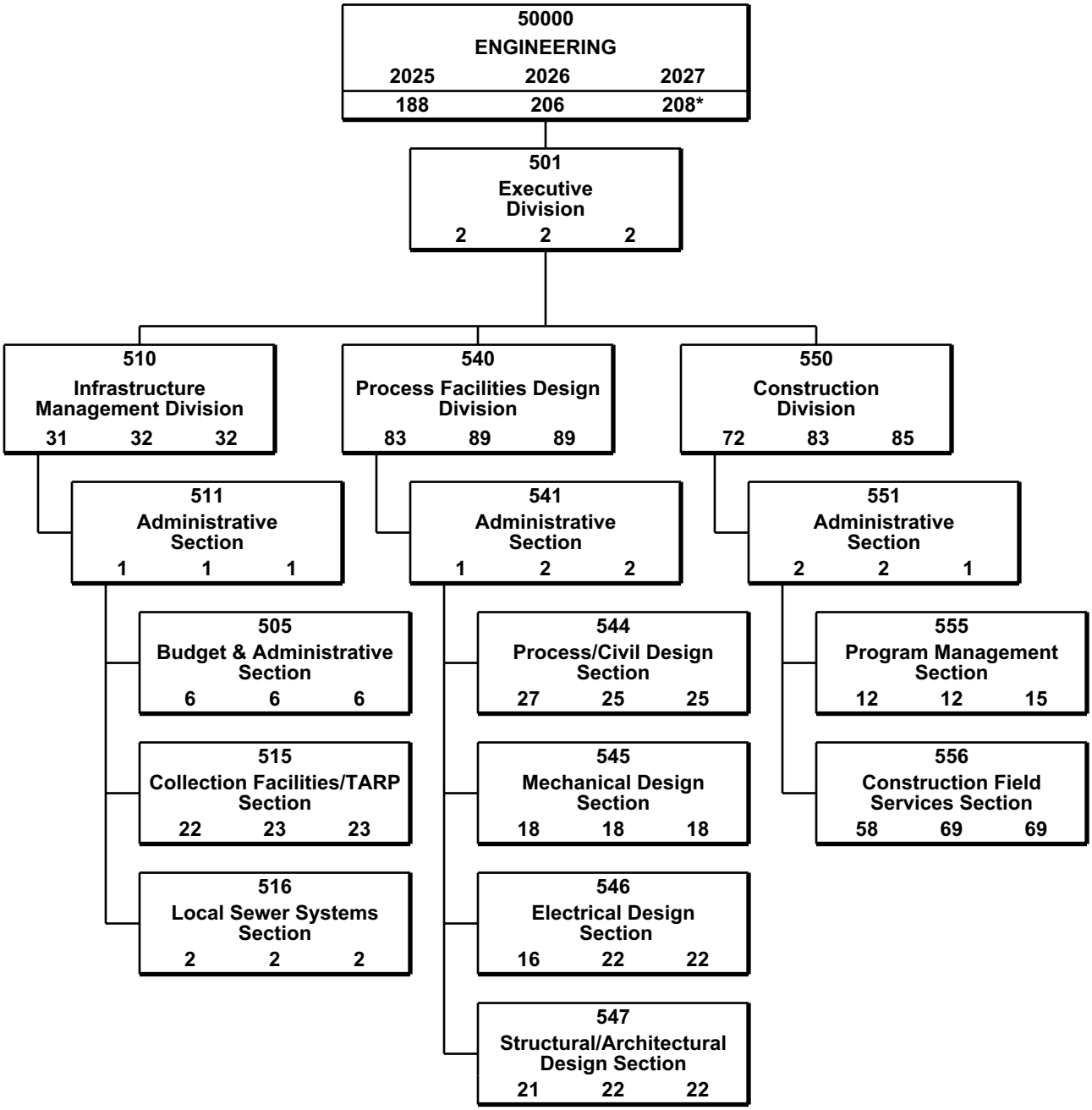
2025 - Increase is due to the addition of McCook Reservoir Stage 1 Sediment Removal.

BUDGETED FTE POSITIONS



2019 - Decrease is due to the transfer out of 27 Corporate Fund Local Sewer Systems Section employees to the Stormwater Management Fund.

ENGINEERING



* The 2027 position total for the Engineering Department - Corporate Fund is 208. There are an additional 72 positions funded by the Stormwater Management Fund while the operations remain in the Engineering Department.

ENGINEERING CORPORATE FUND

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

Departmental Summary

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

The Engineering Department's responsibilities are to:

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

Summary of 2026 Major Accomplishments

- Completed a contract for the first phase of the Forging Resilient Communities Program, which consisted of a condition assessment of the most at-risk portions of the local sanitary sewer system to determine infiltration and inflow sources within nine disproportionately impacted municipalities. Under this program, funded through a grant from the United States Environmental Protection Agency, the District performed a condition assessment and rehabilitation of the high-risk portions of the sanitary sewer systems in the communities of Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Completed data input, model preparation, and coordinated supplemental field measurements to run simulations for a modeling study and analysis to meet dissolved oxygen standards for the Chicago Area Waterway System and determine the appropriate annual average discretionary diversion needed for 2031 and beyond;
- Continued the removal and trucked disposal of approximately 56,000 cubic yards of sediment from Stage 1 of the McCook Reservoir, with approximately 41,000 cubic yards of sediment removed, and 40,000 cubic yards disposed of in 2026;
- Televised and inspected 40.9 miles of intercepting sewers and rehabilitated 700 linear feet of sewers found to have significant deterioration under the Collection Asset Management Program.

2027 Appropriation and Position Summary

The 2027 appropriation for the Engineering Department - Corporate Fund is $38,466,300, an increase of $294,200, or 0.8 percent, from 2026. The Engineering Department's 2027 Budget provides direct support to the Capital Improvement Program. The staffing level has increased from 206 to 208 due to the addition of one Assistant Civil Engineer, one Associate Civil Engineer, and one Principal Civil Engineer, offset by the drop of one Administrative Assistant position. Additionally, a crosshatch #1 was added to one Engineering Technician III.

2027 Budget Highlights in Support of the Strategic Plan

The Engineering Department's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater and Stormwater Management: Create lasting solutions for flood resilience

- Ensure underground infrastructure remains functional into the future by awarding a new contract to fund the Collection Asset Management Program's next intercepting sewer televising and inspection contract;

- Award a contract for the second phase of the Forging Resilient Communities Program, which will use approximately $2,706,700 in grant funding from the United States Environmental Protection Agency, to rehabilitate local sanitary sewers facilitating the removal of infiltration and inflow in Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park.

Business Resilience: Bolster financial efficiency

- Focus on meeting or beating the industry standard of 120 percent of the originally scheduled contract time for completion of construction contracts.

Proactive Evolution: Continuously improve operations and processes

- In conjunction with the Maintenance & Operations Department, protect the District's surface and subsurface infrastructure from damage due to planned and programmed construction, installation, and maintenance projects by transportation agencies, utility work, and private development.

50000 ENGINEERING OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. TREATMENT PROCESSING DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of the projects to rehabilitate, modernize, and replace wastewater treatment facilities under the District's Capital Improvement Program.	$ 10,171,900	26.4 %
2. SOLIDS PROCESSING AND UTILIZATION DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to rehabilitate, modernize, and replace infrastructure for collection, treatment, and utilization of biosolids under the District's Capital Improvement Program.	$ 8,532,700	22.2 %
3. COLLECTION SYSTEMS DESIGN AND CONSTRUCTION MANAGEMENT, AND PUBLIC SERVICE: Design and manage construction of projects to rehabilitate and upgrade the District's intercepting sewers, pumping stations, and force mains under the Capital Improvement Program. Protect public health through regulation of local sewer connections tributary to District infrastructure, administration of an infiltration and inflow control program, and providing infrastructure location information to the public and other agencies.	$ 12,812,900	33.3 %
4. FLOOD AND POLLUTION CONTROL DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to build tunnels, reservoirs, and control structures under TARP, and manage construction of projects to construct and rehabilitate flood control reservoirs, relocate streams, and improve conveyance channels.	$ 4,688,300	12.2 %
5. GENERAL AND ADMINISTRATIVE SUPPORT: Support the work of the Engineering Department through application for grant and loan funding, budget preparation and administration, surveying, and administration of easements.	$ 2,260,500	5.9 %
Totals	$ 38,466,300	100.0 %

50000 ENGINEERING OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
1000	Collection	$10,622,738	2027	34	$ 12,812,900	$ (667,900)	(5.0)	
			2026	33	$ 13,480,800			
1530	Local Sewer Permit Activity	$ 315,646	2027	2	$ 306,600	$ (2,700)	(0.9)	
			2026	2	$ 309,300			
1560	Local Sewer Public Service Coordination	$ 1,760,304	2027	—	$ 2,730,700	$ 2,107,300	338.0	a)
			2026	—	$ 623,400			
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	$ 12,599	2027	—	$ 11,100	$ (700)	(5.9)	
			2026	—	$ 11,800			
1700	Collection System Design	$ 1,113,256	2027	9	$ 1,301,400	$ 157,400	13.8	b)
			2026	8	$ 1,144,000			
1800	Collection Construction	$ 7,420,933	2027	23	$ 8,463,100	$ (2,929,200)	(25.7)	c)
			2026	23	$ 11,392,300			
2000	Treatment	$ 8,085,076	2027	71	$ 10,171,900	$ 770,300	8.2	
			2026	68	$ 9,401,600			
2700	Treatment Design	$ 3,193,111	2027	24	$ 3,923,700	$ 333,700	9.3	d)
			2026	24	$ 3,590,000			
2800	Treatment Construction	$ 4,891,965	2027	47	$ 6,248,200	$ 436,600	7.5	e)
			2026	44	$ 5,811,600			
3000	Solids Processing	$ 6,228,582	2027	52	$ 8,225,700	$ 457,400	5.9	
			2026	51	$ 7,768,300			
3700	Solids Processing Design	$ 2,969,978	2027	24	$ 3,580,800	$ (139,500)	(3.8)	
			2026	23	$ 3,720,300			
3800	Solids Processing Construction	$ 3,258,604	2027	28	$ 4,644,900	$ 596,900	14.7	f)
			2026	28	$ 4,048,000			

a) Increase is due to the addition of the Rehabilitation of Local Sewers project ($2,656,700), offset by the planned completion of the Condition Assessment of Local Sewers project ($552,400).

b) Increase is due to the reallocation of salaries to more accurately reflect current activities ($122,400).

c) Decrease is due to the planned completion of the McCook Reservoir Stage 1 Sediment Removal project ($2,819,200).

d) Increase is due to increased requests for conference and seminar events ($83,800), the reallocation of salaries to more accurately reflect current activities ($81,000), and increased costs for meals and lodging for conference and seminar requests ($35,700).

e) Increase is due to the addition of three FTE positions ($250,800) and the reallocation of salaries to more accurately reflect current activities ($125,000).

f) Increase is due to the maintenance of the Biogas Combined Heat and Power System ($363,600), the reallocation of salaries to more accurately reflect current activities ($78,900), and maintenance for various equipment ($11,000).

50000 ENGINEERING — OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
4000	Flood and Pollution Control	$ 4,223,442	2027	32	$ 4,688,300	$ (276,200)	(5.6)	
			2026	34	$ 4,964,500			
4216	Bridge and Road Maintenance	$ 63,465	2027	—	$ 56,000	$ (94,000)	(62.7)	g)
			2026	—	$ 150,000			
4341	Planning/Design	$ 56,429	2027	—	$ 57,900	$ 2,200	4.0	
			2026	—	$ 55,700			
4343	Construction	$ 577,732	2027	4	$ 610,800	$ 40,200	7.0	
			2026	4	$ 570,600			
4700	Flood and Pollution Control Design	$ 843,433	2027	6	$ 863,900	$ (202,500)	(19.0)	h)
			2026	6	$ 1,066,400			
4800	Flood and Pollution Control Construction	$ 2,682,383	2027	22	$ 3,099,700	$ (22,100)	(0.7)	
			2026	24	$ 3,121,800			
5000	Solids Utilization	$ 282,282	2027	2	$ 307,000	$ 900	0.3	
			2026	2	$ 306,100			
5700	Solids Utilization Design	$ 12,523	2027	—	$ 31,700	$ 500	1.6	
			2026	—	$ 31,200			
5800	Solids Utilization Construction	$ 269,759	2027	2	$ 275,300	$ 400	0.1	
			2026	2	$ 274,900			
7000	General Support (excluding program number 7604)	$ 1,973,015	2027	17	$ 2,260,500	$ 9,700	0.4	
			2026	18	$ 2,250,800			
7604	Social Security and Medicare Contributions	$ 334,510	2027	—	$ —	$ —	—	
			2026	—	$ —			
	Totals	$31,749,645	2027	208	$ 38,466,300	$ 294,200	0.8 %	
			2026	206	$ 38,172,100			

g) Decrease is due to a revised schedule for, and rotating nature of, biennial bridge inspections ($94,000).

h) Decrease is due to the planned completion of DUFLOW Water Quality Modeling for CAWS ($157,100).

50000 ENGINEERING — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
1500	Local Sewer - Engineering Activity					
1530	Local Sewer Permit Activity					
1531	Review/Issuance of MWRD Sewer Permits (includes standard permits and notification and request for inspection permits)	Cost	$ 315,646	$ 309,300	$ 306,600	
1560	Local Sewer - Public Service Coordination					
1561	Public Service	Cost	$ 7,428	$ 6,800	$ 7,000	
1563	Interagency Coordination	Cost	$ 1,752,876	$ 616,600	$ 2,723,700	a)
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	Cost	$ 12,599	$ 11,800	$ 11,100	
1700	Collection System Design	Cost	$ 1,113,256	$ 1,144,000	$ 1,301,400	b)
1800	Collection Construction	Cost	$ 7,420,933	$ 11,392,300	$ 8,463,100	c)
2700	Treatment Design	Cost	$ 3,193,111	$ 3,590,000	$ 3,923,700	d)
2800	Treatment Construction	Cost	$ 4,891,965	$ 5,811,600	$ 6,248,200	e)
3700	Solids Processing Design	Cost	$ 2,969,978	$ 3,720,300	$ 3,580,800	
3800	Solids Processing Construction	Cost	$ 3,258,604	$ 4,048,000	$ 4,644,900	f)
4200	Waterways Control and Stormwater Detention Reservoirs	Cost	$ 63,465	$ 150,000	$ 56,000	g)
4300	Stormwater Management	Cost	$ 634,161	$ 626,300	$ 668,700	
4700	Flood and Pollution Control Design	Cost	$ 843,433	$ 1,066,400	$ 863,900	h)
4800	Flood and Pollution Control Construction	Cost	$ 2,682,383	$ 3,121,800	$ 3,099,700	
5700	Solids Utilization Design	Cost	$ 12,523	$ 31,200	$ 31,700	
5800	Solids Utilization Construction	Cost	$ 269,759	$ 274,900	$ 275,300	
7000	General Support (excluding program number 7604)	Cost	$ 1,973,015	$ 2,250,800	$ 2,260,500	
7604	Social Security and Medicare Contributions	Cost	$ 334,510	$ —	$ —	
		Totals	$ 31,749,645	$ 38,172,100	$ 38,466,300	

a) Increase is due to the addition of the Rehabilitation of Local Sewers project ($2,656,700), offset by the planned completion of the Condition Assessment of Local Sewers project ($552,400).

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e) Increase is due to the addition of three FTE positions ($250,800) and the reallocation of salaries to more accurately reflect current activities ($125,000).

f) Increase is due to the maintenance of the Biogas Combined Heat and Power System ($363,600), the reallocation of salaries to more accurately reflect current activities ($78,900), and maintenance for various equipment ($11,000).

g) Decrease is due to a revised schedule for, and rotating nature of, biennial bridge inspections ($94,000).

h) Decrease is due to the planned completion of DUFLOW Water Quality Modeling for CAWS ($157,100).

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
601010	Salaries of Regular Employees	$ 23,686,824	$ 26,848,300	$ 26,586,400	$ 18,126,922	$ 25,232,000	$ 27,402,600	$ —
601050	Compensation Plan Adjustments	255,909	531,200	531,200	227,710	232,600	242,900	—
601060	Compensation for Paid Overtime	51,832	55,000	55,000	28,009	54,700	55,000	—
601070	Social Security and Medicare Contributions	334,510	378,000	378,000	274,091	356,800	410,000	—
601100	Tuition and Training Payments	119,232	170,000	170,000	75,778	133,900	243,200	—
601270	General Salary Adjustments	—	—	—	—	—	856,700	—
100	TOTAL PERSONAL SERVICES	24,448,307	27,982,500	27,720,600	18,732,510	26,010,000	29,210,400	—
612010	Travel	7,841	19,900	19,900	13,787	19,700	29,100	—
612030	Meals and Lodging	23,942	35,900	44,900	27,357	38,500	71,600	—
612040	Postage, Freight, and Delivery Charges	174	1,000	1,000	1,000	600	1,000	—
612050	Compensation for Personally-Owned Automobiles	3,068	3,000	3,000	736	2,300	2,000	—
612080	Motor Vehicle Operating Services	30	1,000	1,000	32	100	300	—
612090	Reprographic Services	4,559	8,500	8,500	8,500	8,000	6,200	—
612170	Water and Water Services	5,699	8,000	6,800	5,226	3,000	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	—
612330	Rental Charges	—	500	800	334	400	500	—
612430	Payments for Professional Services	196,323	492,100	492,100	458,003	452,900	244,100	—
612490	Contractual Services, N.O.C.	3,500	269,500	104,500	103,500	4,500	633,100	—
612600	Repairs to Collection Facilities	—	—	—	—	—	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	—
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	—
612820	Computer Software Maintenance	—	—	—	—	—	16,000	—
612970	Repairs to Testing and Laboratory Equipment	6,188	10,300	8,000	7,800	7,900	12,100	—
612990	Repairs, N.O.C.	172	10,000	10,000	3,577	9,000	4,500	—
200	TOTAL CONTRACTUAL SERVICES	6,982,237	9,943,100	9,870,400	9,798,523	6,122,700	8,952,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	43,308	55,300	48,400	41,743	32,800	40,400	—
623680	Tools and Supplies	18,559	24,200	42,200	37,629	24,200	46,800	—
623720	Books, Maps, and Charts	4,097	13,000	13,000	2,010	10,400	8,100	—
623800	Computer Software	60,850	139,000	127,900	127,890	123,900	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	—
300	TOTAL MATERIALS AND SUPPLIES	142,686	246,500	273,500	250,222	206,400	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	—
400	TOTAL MACHINERY AND EQUIPMENT	176,415	—	157,600	156,587	33,600	6,000	—
TOTAL ENGINEERING		$ 31,749,645	$ 38,172,100	$ 38,022,100	$ 28,937,842	$ 32,372,700	$ 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.

Fund: Corporate
Dept: Engineering

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
501	**Executive Division**					
EX15	Director of Engineering	1	1		1	
EX06	Secretary to Officer	1	1		1	
TOTAL 501	Executive Division	2	2	457,763	2	457,763
510	**Infrastructure Management Division**					
505	**Budget & Administrative Section**					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	2	2		2	
HP14	Budget & Management Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 505	Budget & Administrative Section	6	6	817,048	6	795,400
511	**Administrative Section**					
HP22	Assistant Director of Engineering	1	1		1	
TOTAL 511	Administrative Section	1	1	288,751	1	288,752
515	**Collection Facilities / TARP Section**					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	3	3		3	
HP17	Senior Civil Engineer	6	6		6	
HP15	Associate Civil Engineer	3	3		3	
HP14	Assistant Civil Engineer	4	4		4	
HP14	Engineering Technician V	1	1		1	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Technician IV	2	3		3	
HP11	Engineering Technician III	1	1		1	
TOTAL 515	Collection Facilities / TARP Section	22	23	3,114,875	23	3,088,701
516	**Local Sewer Systems Section**					
HP20	Managing Civil Engineer	1	1		1	

Fund: Corporate
Dept: Engineering

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
HP15	Associate Civil Engineer	1	1		1	
TOTAL 516	Local Sewer Systems Section	2	2	383,642	2	352,551
TOTAL 510	Infrastructure Management Division	31	32	4,604,317	32	4,525,404
540	**Process Facilities Design Division**					
541	**Administrative Section**					
HP22	Assistant Director of Engineering	1	1		1	
HP16	Computer Aided Drafting and Design Administrator	—	1		1	
TOTAL 541	Administrative Section	1	2	408,616	2	428,455
544	**Process / Civil Design Section**					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	9	9		9	
HP17	Senior Process Control Engineer	1	—		—	
HP15	Associate Civil Engineer	5	5		5	
HP15	Associate Process Control Engineer	1	—		—	
HP14	Assistant Civil Engineer	2	2		2	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 544	Process / Civil Design Section	27	25	3,717,724	25	3,675,737
545	**Mechanical Design Section**					
HP20	Managing Mechanical Engineer	1	1		1	
HP18	Principal Mechanical Engineer	2	2		2	
HP17	Senior Mechanical Engineer	5	5		5	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Mechanical Engineer	4	4		4	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
TOTAL 545	Mechanical Design Section	18	18	2,485,856	18	2,491,540

Fund: Corporate
Dept: Engineering

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
546	**Electrical Design Section**					
HP20	Managing Electrical Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP17	Senior Electrical Engineer	4	5		5	
HP17	Senior Process Control Engineer	—	1		1	
HP15	Associate Electrical Engineer	3	3		3	
HP15	Associate Process Control Engineer	—	2		2	
HP14	Assistant Electrical Engineer	2	4		4	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 546	Electrical Design Section	16	22	2,797,177	22	2,819,511
547	**Structural / Architectural Design Section**					
HP20	Managing Structural Engineer	1	1		1	
HP18	Principal Architect	1	1		1	
HP18	Principal Structural Engineer	2	2		2	
HP17	Senior Architect	2	2		2	
HP17	Senior Structural Engineer	4	5		5	
HP15	Associate Architect	3	3		3	
HP15	Associate Structural Engineer	3	3		3	
HP14	Assistant Structural Engineer	3	3		3	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	1	1		1	
TOTAL 547	Structural / Architectural Design Section	21	22	3,090,995	22	3,111,801
TOTAL 540	Process Facilities Design Division	83	89	12,500,367	89	12,527,045
550	**Construction Division**					
551	**Administrative Section**					
HP22	Assistant Director of Engineering	1	1		1	

Fund: Corporate
Dept: Engineering

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP11	Administrative Specialist	1	1		—	
TOTAL 551	Administrative Section	2	2	373,101	1	218,008
555	**Program Management Section**					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	1	1		2	
HP17	Senior Civil Engineer	2	2		2	
HP15	Associate Civil Engineer	3	3		4	
HP14	Assistant Civil Engineer	1	1		2	
HP14	Engineering Technician V	2	2		1	
HP13	Senior Administrative Specialist	1	1		1	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III #1	—	—		1	
TOTAL 555	Program Management Section	12	12	1,675,805	15	1,951,483
556	**Construction Field Services Section**					
HP20	Managing Civil Engineer	2	2		2	
HP18	Principal Civil Engineer	3	4		4	
HP18	Principal Electrical Engineer	1	1		1	
HP18	Principal Mechanical Engineer #2 (Principal Civil Engineer)	1	—		—	
HP17	Senior Civil Engineer	8	9		9	
HP17	Senior Electrical Engineer	1	3		3	
HP17	Senior Mechanical Engineer	2	2		2	
HP15	Associate Civil Engineer	8	9		9	
HP15	Associate Electrical Engineer	1	3		3	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Civil Engineer	3	3		3	
HP14	Assistant Electrical Engineer	3	3		3	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	7	9		10	

Fund: Corporate
Dept: Engineering

POSITION ANALYSIS

Pay Plan & Grade	Class Title	2025 Actual FTEs	2026 Budgeted FTEs	2026 Appropriation in Dollars	2027 Proposed by the Executive Director Budgeted FTEs	2027 Proposed by the Executive Director Appropriation in Dollars
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
HP12	Engineering Technician IV	7	9		9	
HP11	Engineering Technician III	6	7		6	
TOTAL 556	Construction Field Services Section	58	69	8,378,223	69	8,565,749
TOTAL 550	Construction Division	72	83	10,427,128	85	10,735,240
TOTAL	Engineering	188	206	27,989,574	208	28,245,452

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.

SECTION V
CAPITAL BUDGET

The Capital Improvement Program is the District's plan for the construction, rehabilitation, and modernization of District-owned and operated infrastructure. It includes plans to protect Lake Michigan from pollution, to clean up approximately 532 miles of rivers and streams within the District's jurisdiction to meet federal and state standards, and to reduce the level of flooding which has persistently plagued many municipalities within the District's jurisdiction.

The Capital Budget includes the Construction Fund and the Capital Improvements Bond Fund. To understand the Capital Budget, it is necessary to visualize existing facilities as well as the program for the next year and the long-term plan.

The type of funding for each fund corresponds to the estimated useful life of the project and statutory restrictions on bond sales. The Tax Cap Law imposes restrictions on the non-referendum bonding authority of the District. There are exceptions in the Tax Cap Law to allow non-referendum bonds to be sold to finance certain District projects. Bonds or long-term debt are only utilized to finance projects with useful lives beyond 20 years. Capital projects not eligible for bond financing, or with shorter useful lives, are funded on a pay-as-you-go basis and financed primarily by property taxes. The Capital Improvements Bond Fund receives most of its resources from bond sales, State Revolving Fund loans, and federal and state grants. It provides for major plant and sewer construction, flood control facilities, and land acquisition. The Construction Fund is financed primarily through a property tax levy and provides for much of the District's infrastructure rehabilitation and modernization.

The narrative discussion of the District's 2027 Capital Improvement Program places the 2027 program within the context of our long-range plan. Information is provided on the levels of funding in 2027 and in the future. The graphs, charts, figures, and descriptions of the Construction Fund and Capital Improvements Bond Fund Program within this section aid the reader in understanding this component of the Budget. The impact on operating costs associated with capital projects scheduled for award in 2027 is presented in the Capital Improvement Program narrative.

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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

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September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Capital Funds

The Capital Funds' program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the District's 2027 Capital Plan initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative by fund provides a summary of the 2027 major initiatives and challenges and 2026 accomplishments. Supporting schedules of objectives and performance present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Capital Funds budget for 2027.

Respectfully submitted,

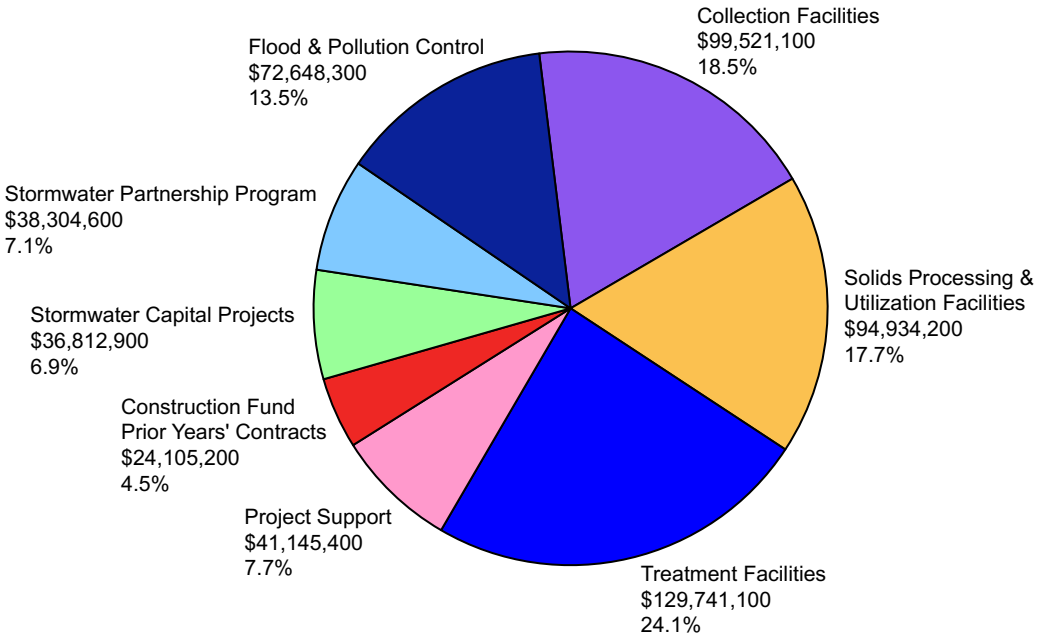
Catherine A. O'Connor
Director of Engineering

Edward J. Staudacher
Director of Maintenance & Operations

Edward W. Podczerwinski
Director of Monitoring & Research

CAPITAL IMPROVEMENT PROGRAM
PROGRAMS

2027	$537,212,800
2026	$855,272,100
Decrease	($318,059,300)

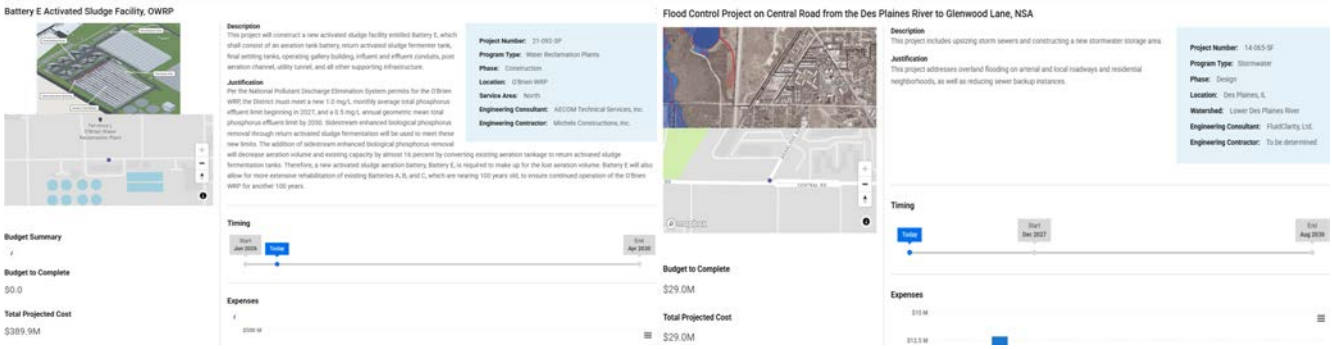


The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program. Capital improvements comprise all new facilities and projects that preserve the useful life of District facilities or increase the capacity or efficiency of these facilities. The project support activities of the Construction, Stormwater Management, and Capital Improvements Bond Funds consist of planning, designing, and constructing District infrastructure, acting as a liaison to the United States Environmental Protection Agency and the Illinois Environmental Protection Agency. Funding for capital projects includes pay-as-you-go funding in the Construction and Stormwater Management Funds, federal and state grants, state revolving loan programs for wastewater and stormwater, and alternate revenue and general obligation bonds.

Budget Highlights

The 2027 appropriation for the Capital Improvement Program is $537,212,800, a decrease of $318,059,300, or 37.2 percent, from 2026 due to the timing of project awards scheduled for 2027. A total of 163 projects funded by the Construction, Stormwater Management, or Capital Improvements Bond Funds will be under planning, design, or construction in 2027.

As a process improvement for the 2027 Budget, budget data is available on the District's interactive online budget dashboard at mwrd.openbook.questica.com. Individual Capital Project Fact Sheets are here. Stormwater Project Fact Sheets are here.



The mission of the Capital Improvement Program is to plan, develop, and implement projects for new facilities, preserve the useful life of facilities, or increase the capacity or efficiency of facilities to ensure that the District complies with our statutory responsibilities in the areas of sewage treatment and pollution control.

Capital Improvement Program Policy

The District's Capital Improvement Program consists of those projects identified as necessary to ensure safe and uninterrupted operation of our facilities, meet existing and new statutory and regulatory requirements, and maintain efficiency in a cost-effective manner. Projects are identified based on asset management audits, Governmental Accounting Standards Board Statement 34 inspections, and need, such as regulatory requirements or long-term strategic planning. Following identification, projects must be justified and vetted by an interdepartmental review panel. Projects are prioritized using an evaluation and scoring system that values preservation of infrastructure, improvements to environmental quality, and commitment to community. Projects are added to the Capital Improvement Program and scheduled for award according to priority and resource availability.

Governmental Accounting Standards Board Statement 34 became effective in 2003. By adopting the modified approach for reporting infrastructure assets, the District agrees to perform condition assessments of our facilities, establish service levels for our infrastructure, and appropriate funds to maintain these high standards, thus protecting the environment and avoiding the detrimental impacts of deferred maintenance. The results of these assessments are reported in the Annual Comprehensive Financial Report.

Beneficial Impacts of Capital Projects

Through proper operation, maintenance, rehabilitation, and replacement of equipment and facilities, the District ensures continuous efficient and reliable service, protects our investment and infrastructure, and meets National Pollutant Discharge Elimination System permit requirements. The Capital Improvement Program identifies and prioritizes projects to upgrade and modernize obsolete equipment and facilities.

Program Funding

Sources of funding for the Capital Improvement Program consist of capital improvements bond sales, general property tax revenues, State Revolving Fund (SRF) loans, and federal grants and reimbursements. The District is also evaluating additional low-cost funding options including financing through the United States Environmental Protection Agency (EPA) Water Infrastructure Finance and Innovation Act (WIFIA) loan program. The table below shows the anticipated method of financing for projects scheduled to be awarded in fiscal years 2027-2031. In 2027, two flood control projects will be funded using General Obligation Bonds. This will allow for $13.0 million in additional projects to be funded in the pay-as-you-go Stormwater Management Fund.

Method of Financing for Projects Scheduled to be Awarded in Fiscal Years 2027-2031 (in thousands)

	State Revolving Fund Loans	General Obligation Bonds	Grants & Reimbursements	Pay-As-You-Go	Total
Tunnel and Reservoir Plan	$ 56,000	$ 81,646	$ —	$ 5,175	$ 142,821
Water Reclamation Plant Expansion and Improvements	25,500	24,000	—	16,925	66,425
Solids Management	—	132,800	—	25,620	158,420
Collection Facilities	50,000	187,800	—	16,000	253,800
Replacement of Facilities	29,500	256,850	—	54,293	340,643
Stormwater	—	12,953	97,531	102,386	212,869
Total	$ 161,000	$ 696,049	$ 97,531	$ 220,399	$ 1,174,978

Construction Fund

The Construction Fund is a property tax supported, pay-as-you-go capital fund authorized by State Statute, which provides for the acquisition of infrastructure assets or the rehabilitation of existing structures that increase the efficiency or extend the useful life of the structure. The useful life of the improvement is at least 15 years and project values are generally less than $3.0 million. Section 12 of "An act to create sanitary districts and to remove obstructions in the Des Plaines and Illinois Rivers," approved May 29, 1889, as amended, provides that the Board of Commissioners of the District can levy and collect taxes for construction purposes for the year 1985 and each year thereafter, which shall be at a rate not to exceed 0.10 percent of the assessed valuation of all taxable property within the District as equalized and determined for state and local taxes. In addition to the tax levy, the District plans to allocate $10.0 million in Personal Property Replacement Tax revenue to the Construction

Fund in 2027 and $10.0 million each year from 2028 to 2031 to finance small capital projects on a pay-as-you-go basis. In 2027, the Construction Fund has 22 projects scheduled for award and 13 existing projects under construction.

Stormwater Management Fund

The Stormwater Management Fund is a property tax supported fund utilized to plan, implement, and finance stormwater management activities throughout Cook County, including stream maintenance in areas that currently lie outside the District's boundaries. The fund consolidates the District's stormwater management activities and supports the activities outlined in the Cook County Stormwater Management Plan, which serves as a framework for the District's countywide Stormwater Management Program. One of the initial goals of the Stormwater Management Program was to develop detailed watershed plans for each of the watersheds in Cook County. The detailed watershed plans identified and prioritized "regional" stormwater projects based on a benefit to cost ratio. These include streambank stabilization projects, which involve addressing critical active streambank erosion threatening public safety, structures, and/or infrastructure, or flood control projects. The Board of Commissioners has approved over 30 regional projects for design and construction. The program expanded significantly in 2014. The Cook County Stormwater Management Plan was amended in July 2014 to be consistent with Public Act 98-0652, which granted the District authority to facilitate the acquisition of flood-prone properties and to plan, implement, and finance local stormwater management projects. The District entered a consent decree with the Environmental Protection Agency in January 2014 establishing the Green Infrastructure Program. Through a variety of engineered solutions, both green and gray, and flood-prone property acquisitions, the District's Stormwater Management Program addresses both regional and local flooding problems throughout Cook County and builds long-term flood resilience through strategic investments and partnerships. The District has made significant investments in developing over 290 capital stormwater projects since it assumed the authority for stormwater management in 2004. These projects, which range in both size and scope, provide flood protection for thousands of homes, businesses, and critical infrastructure.

Capital Improvements Bond Fund

The District's enabling statute (70 ILCS 2605) provides that the Board of Commissioners of the District is authorized to issue bonds for District purposes. The District issues bonds to provide funds to replace, remodel, complete, alter, construct, and enlarge sewage treatment or flood control facilities, to acquire air pollution control equipment, and to build or acquire sewers. The total allowable bond debt at any given time cannot exceed 3.35 percent of the last known equalized assessed valuation of all taxable property within the District. The ordinance authorizing the issuance of the bonds provides for the levy of a tax on all taxable property within the District adequate to pay principal and interest on the bonds when due, including a provision for loss in the collection of taxes.

Tax Cap laws enacted in Illinois have a significant impact on the funding of the District's Capital Improvement Program through bond sales. Under Public Act 89-0001, the District's non-referendum bond authority is restricted to fund only projects initiated prior to October 1, 1991, which generally covers only Tunnel and Reservoir Plan (TARP) projects. However, Public Act 89-0385 provided additional non-referendum authority to the District by authorizing the issuance of "limited bonds." These "limited bonds" allow the District to issue non-referendum debt for projects initiated after October 1, 1991. "Limited bonds" can be issued up to the debt service extension base established by the Act. This "limited bond" authority was expanded for the District by passage of Public Act 90-0485 in the 1997 legislative session. This Act excludes debt associated with the TARP program from the "limited bond" limitation. The use of general obligation and alternate revenue bonds comprises only a portion of the District's capital project financing.

Loan Programs

Low-interest SRF loans are an integral part of the District's capital improvements financing. SRF revenues are based on the award and construction schedule of specific projects, and funding is contingent upon congressional appropriations, how active other communities are in the program, and several other factors. In recent years, incentives such as principal forgiveness and reduced interest rates for disadvantaged and small communities have expanded participation in the program which added more competition for securing these favorable loans. Additionally, since 2021, available SRF funding has been reduced due to earmarks appropriated by Congress for projects at the community level. It is estimated that the District will receive approximately $50.0 million annually in SRF loans for the next several years. The District is also evaluating funding options through the EPA's WIFIA loan program to maximize taxpayer value.

Operating Cost Impacts of Capital Improvement Projects

The annual maintenance and operating costs associated with new capital projects are an important part of the decision-making process and support the District's efforts to improve operational and financial efficiency. The operating cost impacts of proposed capital projects are analyzed by design personnel, as well as operating staff, in order to implement a Capital Improvement Program that meets operating needs in the most cost-effective manner. For example, the Mainstream TARP pump rehabilitation project, currently under construction and scheduled for completion in 2028, will increase energy efficiency. This project includes the rehabilitation of Mainstream TARP Pumps 1, 3, and 5, initially placed into service in 1985, including the rehabilitation of associated motors and discharge cone valves and actuators. Capital projects also serve as opportunities to

evaluate new technology at one location and assess whether implementing that technology will reduce operating costs at other locations throughout the District. For example, in 2024 the District began installation of a biogas combined heat and power (CHP) system at the Egan Water Reclamation Plant (WRP). The project is now substantially complete and will maximize the utilization of biogas throughout the year. Prior to the implementation of the CHP system, the District would use biogas exclusively for heating. During the warmer months, however, biogas was not fully utilized. The CHP project will provide an opportunity for assessment of the technology and its viability for production of electricity, analysis of options for pre-digestion treatment to increase biogas production, and a review of the financial return on investment, carbon offsets, and market risks. The District is also replacing three existing dual fuel boilers at the Stickney WRP with new co-firing boilers. The co-firing feature of these new boilers will help to reduce overall fuel energy consumption.

Phosphorus Removal Projects

In the coming years, the District will be required to comply with more stringent phosphorus effluent limits prescribed by the National Pollutant Discharge Elimination System permits for each of the water reclamation plants. Table 1 below provides planned project awards for the fiscal years 2026-2031 which will be necessary to comply with the phosphorus effluent limits as shown on the following page in Table 2. There are currently no projects scheduled for award in 2030 and 2031.

The District's approach to compliance with phosphorus effluent limits has been to maximize phosphorus uptake in the biological process and, where appropriate, within the existing plant footprint. The District's commitment to pursuing the biological process includes providing environmental benefits - the phosphorus remains biologically available for future recovery and use as a fertilizer such as struvite, and in biosolids, which would not occur with chemical precipitation where the phosphorus is tightly bound and not readily bio-available.

Table 1: Planned Phosphorus Removal Project Awards for the Fiscal Years 2026-2031 (in thousands)

Project Name	Project Number	2026	2027	2028	2029	2030	2031
Battery E Activated Sludge Facility, OWRP	21-092-3P	$ 389,933					
Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	23-379-3E	25,766					
Sidestream Enhanced Biological Phosphorus Removal Pilot, EWRP and HPWRP	27-101-21		$ 2,000				
Replacement of Phosphorus Recovery Facility Conveyor Systems, SWRP	27-923-21		450				
Chemical Phosphorus Removal, HPWRP	18-540-3P			$ 7,000			
Phosphorus Removal, EWRP	19-415-3P				$ 7,000		
	Total	$ 415,699	$ 2,450	$ 7,000	$ 7,000	$ —	$ —

Stickney WRP

Phosphorus removal efforts at the Stickney WRP have been underway since 2011 with research, pilot testing, and subsequent infrastructure improvements. With past construction projects and favorable influent conditions, efforts to remove phosphorus with a biological process have been extremely successful using existing infrastructure. No plant expansion was necessary to meet the effluent limits for phosphorus. To manage occasional enhanced biological phosphorus removal (EBPR) challenges, a temporary chemical dosing system was constructed and placed in service in 2021. Mechanical mixers were installed in Batteries A, C, and D, and a construction project to install mechanical mixers in Battery B is currently underway. The Ostara® Nutrient Recovery Facility produces a phosphorus and nitrogen-rich fertilizer. This process, while returning a limited resource to the economy, also helps to stabilize the biological process to remove phosphorus, thereby contributing to WRP compliance. However, in order to ensure permit compliance under all foreseeable conditions, a permanent chemical addition backup system is also being installed and is expected to reach substantial completion in 2026.

Calumet WRP

Phosphorus removal efforts at the Calumet WRP have shown that either additional carbon to supplement the biological process or chemical addition is necessary. The construction of a chemical phosphorus removal facility was completed in order to meet the Calumet WRP's effluent phosphorus limit of 1.0 mg/L which took effect in 2024. The chemical cost to meet the 1.0 mg/L phosphorus limit at the Calumet WRP is estimated to be $4.0 million annually from 2027 to 2028. An increase is expected in 2029 as permit requirements become more stringent. The District remains committed to pursuing biological means to remove phosphorus. The District completed a successful sidestream EBPR pilot study in January 2022 and completed an engineering evaluation based on the data collected to determine what modifications can be installed to most sustainably remove phosphorus from the effluent flows. The study revealed that significant capital investment is required to support a biological process.

Currently, the District is in the process of implementing source control to reduce the phosphorus loads at the Calumet WRP and reduce treatment costs.

O'Brien WRP

At the O'Brien WRP, there are several projects in planning and/or design necessary to meet the upcoming phosphorus limits, as well as upgrades to the aeration batteries that originally commenced service in 1928. The first project, Phosphorus Removal Modifications to Battery D, OWRP, was awarded mid-year 2023 and is scheduled to be completed in 2026. This project includes installation of a sidestream fermentation zone and ancillary infrastructure to support EBPR. Also in 2026, the Battery E Activated Sludge Facility project was awarded with a four-year construction schedule. This new aeration battery is designed with EBPR capability and will provide treatment capacity for the plant at the times the balance of the nearly 100-year old aeration batteries are rehabilitated and configured for EBPR. Future projects to rehabilitate Batteries C and B will follow after completion of Battery E construction. It is anticipated that these projects will include similar EBPR infrastructure, as well as influent gate replacement, removal of the center walls, installation of a new aeration system and improved sludge returning to increase efficiency, and replacement of deteriorating century old concrete. The final scope of these projects will be informed by the results of an upcoming study. These projects are anticipated to begin in 2032 and 2035, respectively. Finally, the installation of a chemical backup system, which is currently under construction, will ensure permit compliance when the phosphorus level of the effluent will be 1.0 mg/L or lower by August 2027 and 0.5 mg/L by January 2030.

Table 2: Effluent Phosphorus Permit Schedule

Water Reclamation Plant	Effluent Phosphorus Limit	Permit Timeframe
Stickney WRP	1.0 mg/L 0.5 mg/L	2021 (Permit active) January 2030
Calumet WRP	1.0 mg/L 0.5 mg/L	2024 (Permit active) January 2030
Kirie WRP	1.0 mg/L 0.5 mg/L	2026 (Permit active) January 2030
O'Brien WRP	1.0 mg/L 0.5 mg/L	August 2027 January 2030
Egan WRP	1.0 mg/L	January 2031 or 2032 depending on method
Hanover Park WRP	1.0 mg/L	May 2031 or 2032 depending on method
Lemont WRP	1.0 mg/L 0.5 mg/L	To be determined January 2030

Kirie, Egan, and Hanover Park WRPs

The Kirie WRP has successfully implemented EBPR through the use of existing infrastructure and temporary measures such as baffle walls and return sludge pumps. While the Kirie WRP is currently removing phosphorus, a more permanent system is still required in order to ensure continued permit compliance. A project to install a backup chemical system to enhance the stability of the EBPR process is currently under construction, and a project to improve EBPR was awarded in 2026. As a participant in the DuPage River Salt Creek Watershed workgroup, the new phosphorus permit limit for the Egan and Hanover Park WRPs is further in the future. The District, however, is prepared to construct the necessary phosphorus removal facilities for the Egan and Hanover Park WRPs and complete the modernization and reconfiguration of the last aeration battery at the O'Brien WRP in the coming years. A small scale pilot is currently underway at the Egan WRP with an additional pilot scheduled for award at the Hanover Park WRP in 2027 to assist with determining the best methods to achieve permit required phosphorus reductions. Depending on the outcome of these pilots, a temporary configuration may be constructed at one or both WRPs and information learned from these studies will guide decisions on the required modifications to the facilities. Projects to install backup chemical phosphorus removal facilities at the Egan and Hanover Park WRPs are anticipated to begin in 2028, with additional modifications to follow, depending on the method required.

Overall Capital Improvement Program Costs

The District's 2027 Capital Improvement Program includes 2027 project awards, program support, and projects under construction at award value with a total estimated cost of approximately $1,429.8 million. In 2027, two flood control projects will be funded in the Capital Improvements Bond Fund using General Obligation Bonds. This will allow for $13.0 million in additional projects to be funded in the pay-as-you-go Stormwater Management Fund. A breakdown of these projects (in millions of dollars) is as follows:

2027 project awards	$ 526.9
2027 program support (project support and land acquisition)	41.1
Projects currently under construction (award value)	861.8
Total	$ 1,429.8

- A breakdown of projects scheduled for 2027 award by fund is as follows:

Construction Fund projects	$ 42.8
Capital Improvements Bond Fund projects	370.9
Stormwater Management Fund projects	113.2
Total	$ 526.9

- A breakdown of projects under construction (award value) by fund is as follows:

Construction Fund projects	$ 56.1
Capital Improvements Bond Fund projects	778.6
Stormwater Management Fund projects	27.1
Total	$ 861.8

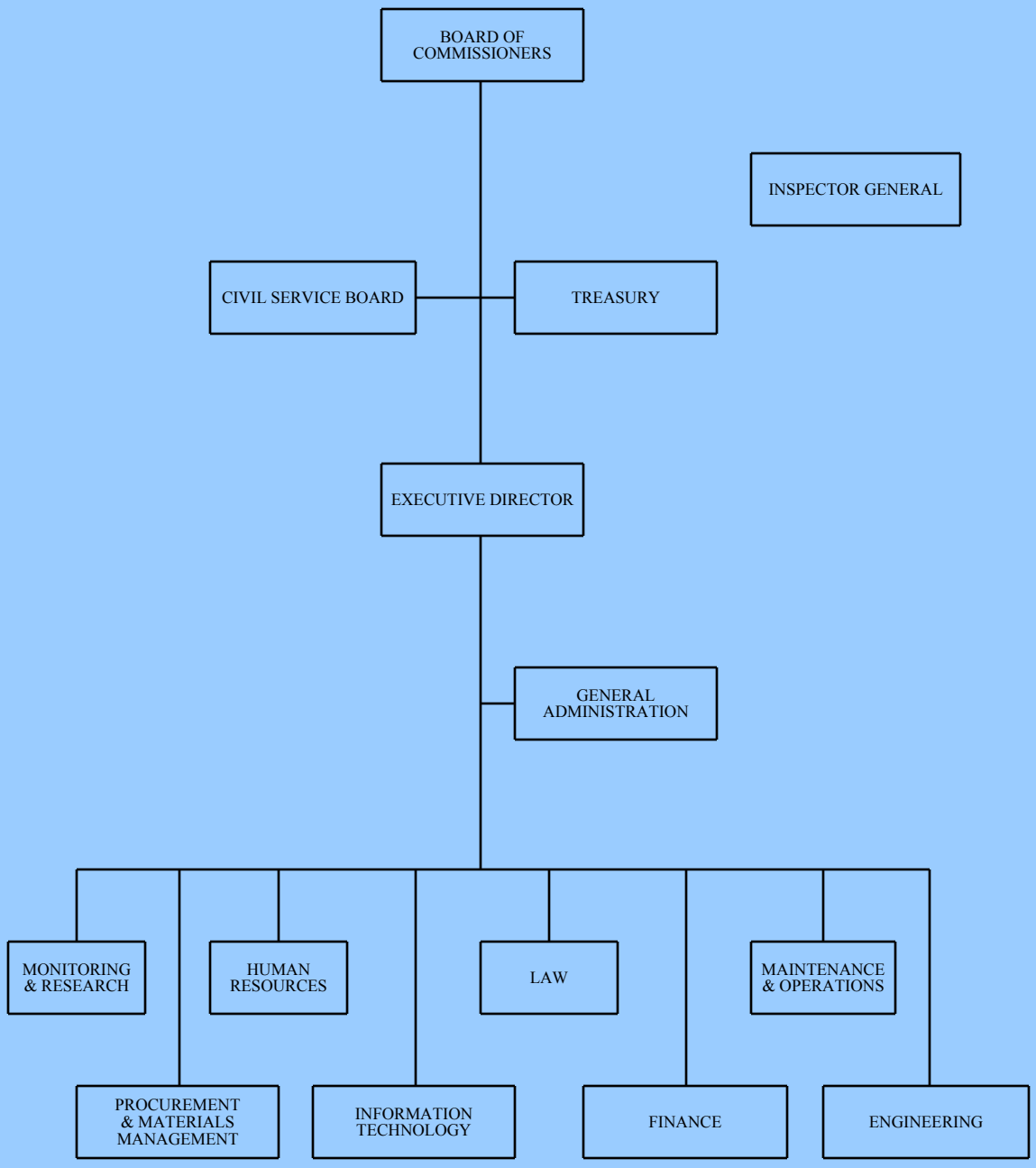
The table on the next page shows the 10-year construction cost projections for the Capital Improvement Program, including Stormwater Management capital projects.

10-YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
2022 - 2031 CAPITAL PROJECT CONSTRUCTION COST

	ACTUAL CASH DISBURSEMENTS					ESTIMATED CASH DISBURSEMENTS					TOTAL
	2022	2023	2024	2025	2026*	2027	2028	2029	2030	2031	2022-2031
BY CATEGORY											
Water Reclamation Plants and Solids Management	$ 27.5	$ 58.3	$ 49.4	$ 75.4	$ 137.0	$ 273.1	$ 289.3	$ 142.2	$ 70.1	$ 73.1	$ 1,195.6
Replacement of Facilities	$ 4.4	$ 10.6	$ 32.3	$ 24.2	$ 44.0	$ 65.3	$ 33.2	$ 35.8	$ 19.8	$ 10.6	$ 280.2
Collection Facilities	$ 0.2	$ 2.8	$ 27.0	$ 68.5	$ 76.6	$ 26.9	$ 38.4	$ 47.9	$ 51.9	$ 16.6	$ 356.9
Stormwater Management	$ 30.0	$ 38.0	$ 74.4	$ 62.6	$ 46.2	$ 63.9	$ 67.5	$ 72.7	$ 72.1	$ 75.8	$ 603.1
Tunnel and Reservoir Plan	$ 31.3	$ 17.9	$ 10.3	$ 9.2	$ 7.7	$ 22.6	$ 26.6	$ 17.9	$ 18.1	$ 1.4	$ 162.9
TOTAL	$ 93.4	$ 127.7	$ 193.3	$ 240.0	$ 311.6	$ 451.7	$ 455.0	$ 316.6	$ 231.9	$ 177.4	$ 2,598.6
BY FUND											
Stormwater Management Fund	$ 23.6	$ 31.4	$ 65.7	$ 62.0	$ 45.2	$ 63.9	$ 67.5	$ 72.7	$ 72.1	$ 75.8	$ 579.7
Construction Fund	$ 6.5	$ 21.9	$ 21.8	$ 26.6	$ 46.6	$ 26.0	$ 22.3	$ 24.5	$ 21.0	$ 19.6	$ 236.9
Capital Improvements Bond Fund	$ 63.3	$ 74.4	$ 105.9	$ 151.3	$ 219.8	$ 361.9	$ 365.1	$ 219.5	$ 138.9	$ 81.9	$ 1,782.0
TOTAL	$ 93.4	$ 127.7	$ 193.3	$ 240.0	$ 311.6	$ 451.7	$ 455.0	$ 316.6	$ 231.9	$ 177.4	$ 2,598.6

Notes:
1. All project costs are in millions of dollars.
2. Summary includes project construction costs.
3. Information regarding the distribution of funds between the sub-items in the Construction and Capital Improvements Bond Funds can be found in the Five-Year Financial Forecast.
4. Amounts are rounded.

* PROJECTED CASH DISBURSEMENTS


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
TREASURY
EXECUTIVE DIRECTOR
GENERAL ADMINISTRATION
MONITORING & RESEARCH
HUMAN RESOURCES
LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
FINANCE
ENGINEERING

CONSTRUCTION FUND

Fund Summary

The Construction Fund provides for the acquisition of infrastructure assets or the rehabilitation of existing structures that increase the efficiency or extend the useful life of the structure. The useful life of the improvement is at least 15 years and the values are generally less than $3.0 million. The Construction Fund is a pay-as-you-go capital fund and is funded primarily by property taxes. Recognizing the need to invest in modernizing aging infrastructure, the District allocated $9.7 million in Personal Property Replacement Tax revenue to the Construction Fund in 2026, and plans to allocate $10.0 million in 2027 and $10.0 million each year from 2028 to 2031 to finance small capital projects on a pay-as-you-go basis.

Summary of 2026 Major Accomplishments

- Installed an upgraded chiller at the Main Office Building. Water and electrical energy usage levels are expected to decrease significantly due to the new model's higher efficiency and automated controls;
- Completed a series of targeted infrastructure upgrades in the North Service Area that focused on optimizing process control, improving environmental management, and extending asset life cycles. At the Hanover Park WRP, aeration valve actuators were replaced with advanced servomotor actuators, enabling highly precise airflow control and improved energy efficiency. New covers were installed on the final tanks at the O'Brien and Hanover Park WRPs to block sunlight, significantly reducing algae buildup and minimizing manual cleaning demands. Discharge valves were installed on the Hanover Park disc filters, allowing operators to safely isolate the units for routine chemical cleaning, and a new rotating scum pipe was mounted on a preliminary tank at the O'Brien WRP to streamline the collection and removal of floating debris and grease;
- Began pilot testing an innovative and rapid biosolids dewatering system at the Calumet WRP's east drying site. The system consists of a series of rigid steel support frames that are lined with high-tech filter fabric. Sediments are collected in what is effectively a pool. The captured effluent water filters through the fabric via natural settling and gravity. Once the pool is dry, the biosolids can be removed. The test is being conducted due to the Chicago Transit Authority's Red Line extension project, which will limit access to the drying sites, requiring changes to the current operation. Instead of using trucks to transport the biosolids, the material will be pumped to the site, then dewatered with the new system. It is anticipated that the time and cost to process the biosolids will be reduced. The project will be evaluated for its comparative cost, scalability, suitability, and versatility;
- Completed installation and commissioning of a biogas chemical hygiene power system consisting of two 560-kW engines to fully utilize digester biogas for electrical production and thermal recovery, offset facility energy demand, and contribute to carbon-neutral performance;
- Made substantial progress in the project to assist the District with modernizing the biosolids management facilities for the Stickney WRP. The purpose of the project is to explore opportunities to recover, reuse, and monetize resources from the District's biosolids operations and assist with generating bid documents. The project is expected to be completed in 2027.

2027 Appropriation

The 2027 appropriation for the Construction Fund is $51,959,500, a decrease of $22,751,900, or 30.5 percent, from 2026. For the 2027 budget, in addition to the tax levy and existing assets appropriable, which are generally the primary sources of funding, an additional $10.0 million will be allocated from the Personal Property Replacement Tax. The 2027 value of the Construction Fund Program includes $18.2 million for projects scheduled for award in 2027 and $24.1 million for projects under construction. An additional $9.6 million is appropriated for purposes not specifically associated with listed project costs, such as professional engineering services for capital project design, and initiatives in support of the District's Strategic Plan, including energy conservation and neutrality, and process master planning. There are no staff positions budgeted in the Construction Fund.

2027 Budget Highlights in Support of the Strategic Plan

The Construction Fund's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater and Stormwater Management: Protect public and aquatic health

- Design and execute projects with the purpose of providing valuable equipment redundancies, preventing system disruptions, and maximizing equipment uptime for permit compliance;
- Carefully assess external factors, such as stakeholder priorities, environmental conditions, economic factors, and legal regulations, when planning for capital infrastructure needs;
- Allocate resources to ensure that the operating capacity of the District's assets is maintained at a high level. In 2027, the District will oversee 22 new and 13 existing Construction Fund projects related to the core programs and functions of collection, treatment, solids processing and utilization, and flood and pollution control. An additional 30 projects are under development and should be awarded over the five-year planning cycle;

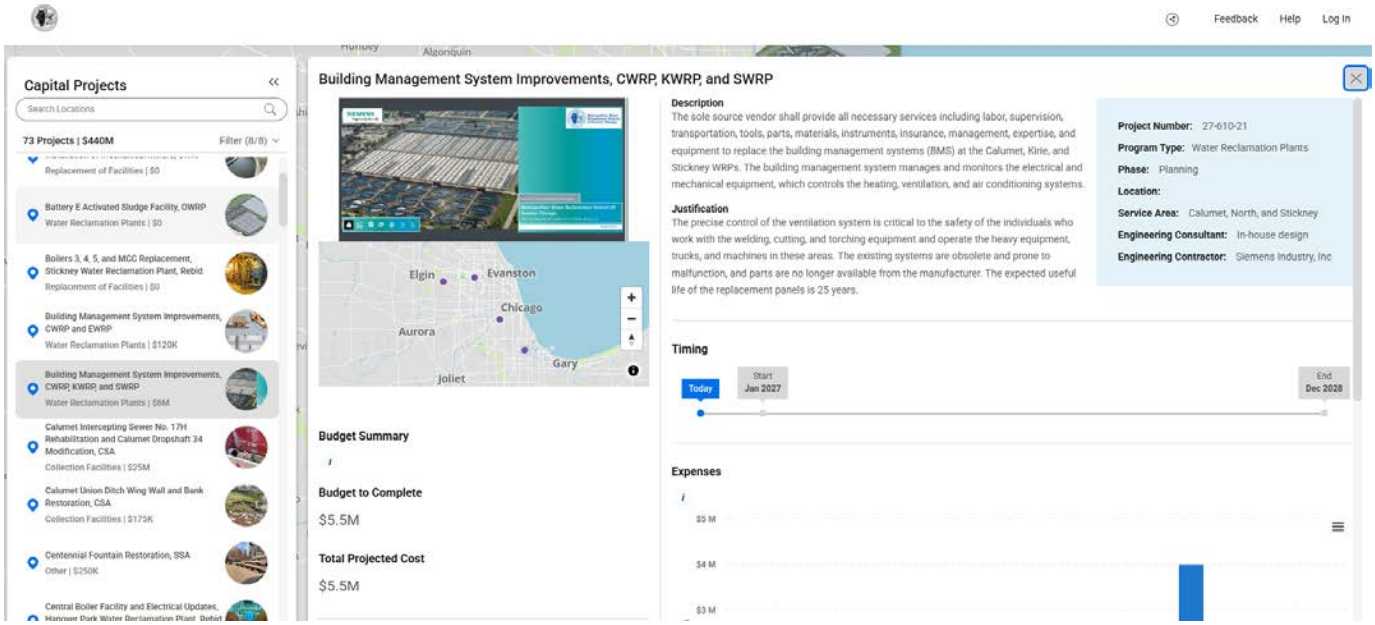
- Initiate a facilities needs assessment for the Lemont Water Reclamation Plant, evaluate projected future growth within its service area, and develop recommendations to ensure the necessary infrastructure is in place to support that growth;
- Continue to pursue research programs focused on addressing impending or anticipated future regulatory actions, achieving energy savings and resource recovery, and driving innovation, all of which are success measures of Resource Management;
- Conduct a pilot test at the Egan and Hanover Park WRPs to verify if EBPR will meet future phosphorus permit limits. Under the right conditions, BPR can be more sustainable compared to chemical methods, as it reduces the need for chemical additives and minimizes sludge production. It can also lead to lower operational costs in the long run, as it relies on natural biological processes rather than chemical treatments. The method that is eventually implemented, biological, chemical, or a hybrid, must match regulatory limits, influent characteristics, and operational capacity;
- Complete a remote inspection of the Mainstream deep tunnel, from DS-M114N to CS-ADD, successfully capturing critical condition data that will inform and improve future tunnel inspection methods.

Resource Development and Management: Advance resource recovery and reuse

- The installation and commissioning of the biogas combined heat and power system at the Egan WRP represents a significant resource recovery opportunity. By capturing biogas generated during the wastewater treatment process and using it to produce on-site electricity and heat, the system transforms a previously flared byproduct into a valuable asset. This implementation provides the District with a direct platform to evaluate the technology's performance, identify strategies to enhance biogas production through pre-digestion treatment, and assess the associated financial returns, carbon reduction benefits, and market considerations. Leveraging biogas in this manner demonstrates how thoughtful, integrated wastewater treatment designs can recover resources that would otherwise be lost and convert them into meaningful operational and environmental benefits.

Project Fact Sheets

As a process improvement for 2027, detailed information on individual projects in the Construction Fund can be found on the District's interactive online budget dashboard. The widget displaying detailed information on Construction Fund projects is titled "Capital Projects", and can be accessed via this link.



Construction Fund Program

Awards in 2027

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Est. Award Date
HVAC Improvements, OWRP	26-738-21	$ 4,000	$ 250	954	Jan 2027
Sidestream Enhanced Biological Phosphorus Removal Pilot, EWRP and HPWRP	27-101-21	2,000	500	700	Jan 2027
Building Management System Improvements, CWRP, KWRP, and SWRP	27-610-21	5,500	1,500	730	Jan 2027
Upgrade Fire Panels, Various Locations	27-637-21	2,010	1,000	727	Jan 2027
Furnish, Deliver, and Install Vertical Carousels in the Storeroom, SWRP	27-COP-01	562	562	197	Jan 2027
Medium Voltage Drive OEM Rehabilitation, Various Locations	26-623-21	1,100	1,100	333	Feb 2027
Furnish, Deliver, and Install Strobic Fan, HPWRP	27-714-21	250	250	333	Feb 2027
Replacement of Phosphorus Recovery Facility Conveyor Systems, SWRP	27-923-21	450	450	302	Feb 2027
Replacement of Blow-Off Valve Actuators on Five Aeration Blowers, SWRP	27-954-21	500	450	424	Feb 2027
Rehabilitate Electric Motors, Various Locations	27-643-21	2,600	2,300	671	Mar 2027
Remove and Replace Pavement, Various Locations	27-651-21	5,488	2,744	640	Mar 2027
Installation of Rotating Scum Pipes on Primary Tanks, OWRP	27-724-21	3,400	300	671	Mar 2027
Rehabilitation of RCC Gap Dam Crest at Thornton Reservoir, CSA	25-281-2H	500	292	352	Apr 2027
Roof Replacement and Rehabilitation, SWRP	26-999-21	5,143	5,143	242	May 2027
Lighting Conversion, MOB	27-403-21	250	250	150	May 2027
Recaulking and Glazing Windows, MOB	27-404-21	100	100	146	Jun 2027
Calumet Union Ditch Wing Wall and Bank Restoration, CSA	25-680-21	175	175	183	Jul 2027
Furnish, Deliver, and Install Grinder at the Palos Hills Pumping Station, CSA	27-828-21	250	250	151	Aug 2027
Centennial Fountain Restoration, SSA	J2766631-001	250	250	76	Sep 2027
Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS	23-903-21	4,200	100	878	Oct 2027
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Structure 32 New RAS/WAS Pump Station	25-IGA-19	2,806	151	452	Oct 2027
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Structure 10 New Ferric Chloride System	25-IGA-20	1,276	127	452	Oct 2027
Total 2027 Awards		$ 42,810	$ 18,244		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Award Date
Conflict Manhole on Calumet 18B for IDOT Project 60Y72	21-IGA-19	$ 616	$ —	1,948	Apr 2023
Centrifuge Rehabilitation, SWRP	24-902-21	3,900	828	1,124	Dec 2024
Building Management System Improvements, CWRP and EWRP	25-629-21	3,092	120	918	Jun 2025
Centrifuge Improvements, SWRP	22-903-22	5,450	2,402	897	Jul 2025
Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	25-821-21	11,496	5,456	890	Aug 2025
Sludge Pump Improvements, Various Locations	25-624-21	6,850	2,990	575	Oct 2025
Specialized Railroad Car Rehabilitation, SSA	25-922-22	2,001	601	743	Dec 2025
HVAC Improvements to UV Building and Switchgear Building, OWRP	22-093-2M	2,980	740	784	Jan 2026
Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	22-377-2DR	9,657	3,901	699	Jan 2026
Rehabilitate Aeration Blowers, SWRP	24-908-21	4,022	2,100	1,439	Jan 2026
Underground Storage Tank Improvements, Various Locations	22-602-21	1,005	705	484	Sep 2026
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	23-IGA-35	3,637	3,337	452	Sep 2026
Elevator Modernization and Rehabilitation, CWRP and MSPS	26-614-11	1,394	925	454	Sep 2026
		$ 56,099	$ 24,105		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Est. Award Date
Digester Rehabilitation, HPWRP	19-541-2P	$ 6,000	$ —	512	Jan 2028
Furnish, Deliver, and Install Elevator Upgrades, Various Locations	21-701-21	4,600	—	1,458	Jan 2028
Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP	28-823-21	500	—	360	Jan 2028
Centrifuge Rehabilitation, SWRP	28-902-21	5,200	—	1,458	Jan 2028
Restroom Rehabilitation, HPWRP	27-723-21	150	—	150	Feb 2028
Transformer Fire Barrier, LPH	J66634-004	175	—	332	Feb 2028
Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP	25-193-2S	3,000	—	302	Mar 2028
Furnish, Deliver, and Install Post-Centrifuge Back Drive AC Systems, SWRP	25-925-21	2,100	—	1,095	Mar 2028
Furnish, Deliver, and Install Replacement Gearboxes, CSA	27-620-21	3,750	—	670	Mar 2028
Building Management System Improvements, LWRP and LASMA	28-621-21	2,500	—	665	Mar 2028
Gate Control Equipment Upgrade at TARP Control Structures, KWRP, NSA	06-358-2M	3,000	—	1,020	Apr 2028
Trash Rake Improvements, MSPS	25-923-21	2,500	—	1,367	Apr 2028
Furnish, Deliver, and Install Rotating Scum Pipe, SWRP	25-924-21	2,000	—	1,002	Apr 2028
Odor Control System Rehabilitation, HPWRP	27-722-21	1,500	—	270	Apr 2028

Projects Under Development (continued)

Project Name	Project Number	Est. Construction Cost	2027 Appropriation	Duration (days)	Est. Award Date
Pavement Rehabilitation, HASMA	27-951-21	$ 5,970	$ —	241	Apr 2028
New Truck Washing Station at the East Drying Site, CALSMA	J2768850-001	550	—	88	Apr 2028
Offices, Shop, and Storeroom Complex Storefront and Foundation Improvements, SWRP	J2769943-001	400	—	269	Apr 2028
Storage Shed Rehabilitation and Expansion, KWRP	J67783-048	300	—	151	May 2028
Replace Epoxy Floor, KWRP	J67785-010	290	—	122	May 2028
Rehabilitation of Lockport Controlling Works Gate No. 2, SSA	26-629-21	350	—	211	Jun 2028
95th Street Boiler Replacement, CSA	28-824-21	1,250	—	564	Jun 2028
Modify Air Vent Elevation, DS-M13, SSA	J66679-002	350	—	213	Jun 2028
Discharge Valve Rehabilitation Main Sewage Pumps 1-4, SWRP	25-921-21	1,000	—	546	Jul 2028
Fire Suppression System for Generators, LPH	26-607-21	425	—	181	Jul 2028
Furnish, Deliver, and Install Protective Relays, LPH	25-621-21	550	—	455	Aug 2028
Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS	21-903-21	1,600	—	821	Oct 2028
Furnish, Deliver & Install Gas Monitoring Systems, Various Locations	23-635-21	4,550	—	1,155	Oct 2028
Primary Tank Improvements, SWRP	29-924-21	4,000	—	728	Jan 2029
Replacement of Locomotive Terminal Building, SWRP	18-143-2D	8,000	—	1,049	Jul 2029
Fox River Water Reclamation District (FRWRD) Plantwide Electrical Improvements	23-IGA-36	8,643	—	546	Jul 2029
Total Future Awards		$ 75,203			
Cumulative 2027 Awards, Projects Under Construction, and Future Awards		$ 174,111			

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 Capital Projects listed above. The Project Fact Sheets can now be found on MWRD's interactive online budget dashboard.

CAPITAL PROJECTS LISTED BY SERVICE AREA - CONSTRUCTION FUND

The following is a list of capital projects within the District's three major service areas. They are presented by their association with a water reclamation plant (WRP) and by their completion status: projects for 2027 award, under construction, or under development.

STICKNEY SERVICE AREA (SSA)



Stickney Water Reclamation Plant (SWRP)

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
23-903-21	Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS		$	4,200,000
26-999-21	Roof Replacement and Rehabilitation, SWRP			5,143,200
27-403-21	Lighting Conversion, MOB			250,000
27-404-21	Recaulking and Glazing Windows, MOB			100,000
27-637-21	Upgrade Fire Panels, Various Locations			2,010,000
27-651-21	Remove and Replace Pavement, Various Locations			5,488,000
27-923-21	Replacement of Phosphorus Recovery Facility Conveyor Systems, SWRP			450,000
27-954-21	Replacement of Blow-Off Valve Actuators on Five Aeration Blowers, SWRP			500,000
27-COP-01	Furnish, Deliver, and Install Vertical Carousels in the Storeroom, SWRP			562,100
J2766631-001	Centennial Fountain Restoration, SSA			250,000
			Total	**$ 18,953,300**
Projects Under Construction				
22-602-21	Underground Storage Tank Improvements, Various Locations	12/27	$	1,004,800
22-903-22	Centrifuge Improvements, SWRP	12/27		5,450,000
24-902-21	Centrifuge Rehabilitation, SWRP	12/27		3,900,000
24-908-21	Rehabilitate Aeration Blowers, SWRP	12/29		4,021,600
25-922-22	Specialized Railroad Car Rehabilitation, SSA	12/27		2,001,100
			Total	**$ 16,377,500**

Projects Under Development		Estimated Substantial Completion Date	Estimated Construction Cost
18-143-2D	Replacement of Locomotive Terminal Building, SWRP		$ 8,000,000
21-903-21	Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS		1,600,000
25-193-2S	Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP		3,000,000
25-621-21	Furnish, Deliver, and Install Protective Relays, LPH		550,000
25-921-21	Discharge Valve Rehabilitation Main Sewage Pumps 1-4, SWRP		1,000,000
25-923-21	Trash Rake Improvements, MSPS		2,500,000
25-924-21	Furnish, Deliver, and Install Rotating Scum Pipe, SWRP		2,000,000
25-925-21	Furnish, Deliver, and Install Post-Centrifuge Back Drive AC Systems, SWRP		2,100,000
26-607-21	Fire Suppression System for Generators, LPH		425,000
26-629-21	Rehabilitation of Lockport Controlling Works Gate No. 2, SSA		350,000
27-951-21	Pavement Rehabilitation, HASMA		5,970,000
28-902-21	Centrifuge Rehabilitation, SWRP		5,200,000
29-924-21	Primary Tank Improvements, SWRP		4,000,000
J2769943-001	Offices, Shop, and Storeroom Complex Storefront and Foundation Improvements, SWRP		400,000
J66634-004	Transformer Fire Barrier, LPH		175,000
J66679-002	Modify Air Vent Elevation, DS-M13, SSA		350,000
		Total	**$ 37,620,000**
		Stickney Service Area Grand Total	**$ 72,950,800**

NORTH SERVICE AREA (NSA)

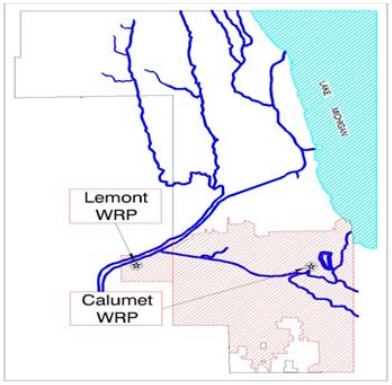


Terrence J. O'Brien Water Reclamation Plant (OWRP)
John E. Egan Water Reclamation Plant (EWRP)
James C. Kirie Water Reclamation Plant (KWRP)
Hanover Park Water Reclamation Plant (HPWRP)

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
25-IGA-19	Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Structure 32 New RAS/WAS Pump Station		$	2,806,000
25-IGA-20	Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Structure 10 New Ferric Chloride System			1,275,500
26-738-21	HVAC Improvements, OWRP			4,000,000
27-101-21	Sidestream Enhanced Biological Phosphorus Removal Pilot, EWRP and HPWRP			2,000,000
27-643-21	Rehabilitate Electric Motors, Various Locations			2,600,000
27-714-21	Furnish, Deliver, and Install Strobic Fan, HPWRP			250,000
27-724-21	Installation of Rotating Scum Pipes on Primary Tanks, OWRP			3,400,000
			Total	**$ 16,331,500**
Projects Under Construction				
22-093-2M	HVAC Improvements to UV Building and Switchgear Building, OWRP	3/28	$	2,980,000
22-377-2DR	Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	12/27		9,657,000
23-IGA-35	Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	12/27		3,636,600
			Total	**$ 16,273,600**
Projects Under Development				
06-358-2M	Gate Control Equipment Upgrade at TARP Control Structures, KWRP, NSA		$	3,000,000
19-541-2P	Digester Rehabilitation, HPWRP			6,000,000
21-701-21	Furnish, Deliver, and Install Elevator Upgrades, Various Locations			4,600,000
23-635-21	Furnish, Deliver & Install Gas Monitoring Systems, Various Locations			4,550,000
23-IGA-36	Fox River Water Reclamation District (FRWRD) Plantwide Electrical Improvements			8,642,600

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects Under Development (continued)				
27-722-21	Odor Control System Rehabilitation, HPWRP		$	1,500,000
27-723-21	Restroom Rehabilitation, HPWRP			150,000
J67783-048	Storage Shed Rehabilitation and Expansion, KWRP			300,000
J67785-010	Replace Epoxy Floor, KWRP			290,000
		Total	**$**	**29,032,600**
		North Service Area Grand Total	**$**	**61,637,700**

CALUMET SERVICE AREA (CSA)



Calumet Water Reclamation Plant (CWRP)
Lemont Water Reclamation Plant (LWRP)

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
25-281-2H	Rehabilitation of RCC Gap Dam Crest at Thornton Reservoir, CSA		$	500,000
25-680-21	Calumet Union Ditch Wing Wall and Bank Restoration, CSA			175,000
26-623-21	Medium Voltage Drive OEM Rehabilitation, Various Locations			1,100,000
27-610-21	Building Management System Improvements, CWRP, KWRP, and SWRP			5,500,000
27-828-21	Furnish, Deliver, and Install Grinder at the Palos Hills Pumping Station, CSA			250,000
			Total	**$ 7,525,000**
Project Under Construction				
21-IGA-19	Conflict Manhole on Calumet 18B for IDOT Project 60Y72	8/28	$	615,600
25-624-21	Sludge Pump Improvements, Various Locations	5/27		6,850,000
25-629-21	Building Management System Improvements, CWRP and EWRP	12/27		3,092,100
25-821-21	Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	1/28		11,496,000
26-614-11	Elevator Modernization and Rehabilitation, CWRP and MSPS	12/27		1,394,100
			Total	**$ 23,447,800**
Projects Under Development				
27-620-21	Furnish, Deliver, and Install Replacement Gearboxes, CSA		$	3,750,000
28-621-21	Building Management System Improvements, LWRP and LASMA			2,500,000
28-823-21	Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP			500,000
28-824-21	95th Street Boiler Replacement, CSA			1,250,000
J2768850-001	New Truck Washing Station at the East Drying Site, CALSMA			550,000
			Total	**$ 8,550,000**
			Calumet Service Area Grand Total	**$ 39,522,800**
			Capital Projects Grand Total - All Service Areas	**$ 174,111,300**

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

50000 CONSTRUCTION FUND — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION FACILITIES: Pursue projects, such as the rehabilitation of an aeration pump motor at the Racine Avenue Pumping Station, which will reduce operation and maintenance costs and/or provide facility improvements.	$ 5,221,100	10.0 %
2. TREATMENT FACILITIES: Pursue projects, such as the replacement of roofs and pavement, District-wide and the rehabilitation of centrifuges at the Stickney WRP, which will reduce operation and maintenance costs and/or provide facility improvements.	$ 18,991,100	36.5 %
3. SOLIDS PROCESSING AND UTILIZATION FACILITIES: Pursue projects, such as the rehabilitation of the railroad machinery and equipment used to transport biosolids in the Stickney Service Area, which will reduce costs and/or provide facility improvements.	$ 634,200	1.2 %
4. FLOOD AND POLLUTION CONTROL: Provide funding for construction projects addressing flood control.	$ 1,095,800	2.2 %
5. CONSTRUCTION FUND PROJECT COST: Provide funding for contracts awarded prior to 2027.	$ 24,105,200	46.4 %
6. PROJECT SUPPORT: Development, design, and administration of current and future contracts, funding support, construction materials, and utility support services.	$ 1,912,100	3.7 %
Totals	$ 51,959,500	100.0 %

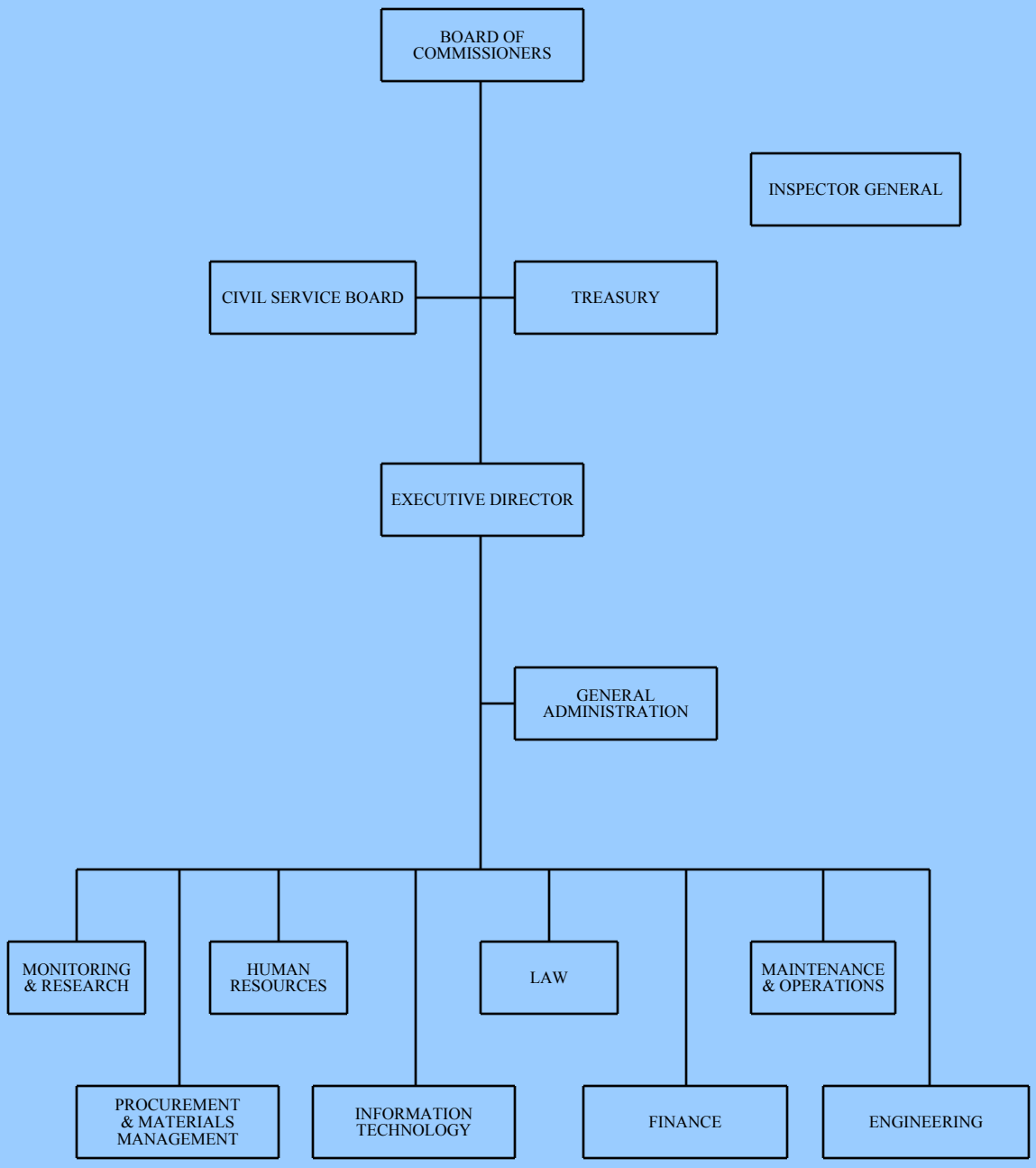
PROGRAMS BY PRIORITY:		2025		Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
1700	Collection System Design	$ —	2027	—	$ 2,673,400	$ 1,873,400	234.2
			2026	—	$ 800,000		
1800	Collection Construction	$ 2,253,862	2027	—	$ 2,547,700	$ (225,700)	(8.1)
			2026	—	$ 2,773,400		
2800	Treatment Construction	$20,024,264	2027	—	$ 39,264,900	$ (13,471,000)	(25.5)
			2026	—	$ 52,735,900		
3700	Solids Processing Design	$ 626,127	2027	—	$ 180,000	$ (427,200)	(70.4)
			2026	—	$ 607,200		
3800	Solids Processing Construction	$ 3,352,533	2027	—	$ 4,285,600	$ (9,266,600)	(68.4)
			2026	—	$ 13,552,200		
4207	Centennial Fountain	$ 184,436	2027	—	$ 250,000	$ 250,000	100.0
			2026	—	$ —		
4600	Monitoring	$ 1,076,298	2027	—	$ 1,000,000	$ 150,000	17.6
			2026	—	$ 850,000		
4800	Flood and Pollution Control Construction	$ 806,527	2027	—	$ 845,800	$ (1,165,900)	(58.0)
			2026	—	$ 2,011,700		
5800	Solids Utilization Construction	$ 84,955	2027	—	$ —	$ (779,000)	(100.0)
			2026	—	$ 779,000		
7284	Store Operations and Issue	$ —	2027	—	$ 562,100	$ 562,100	100.0
			2026	—	$ —		
7460	Main Office Building Complex Services	$ —	2027	—	$ 350,000	$ (252,000)	(41.9)
			2026	—	$ 602,000		
	Totals	$28,409,002	2027	—	$ 51,959,500	$ (22,751,900)	(30.5)%
			2026	—	$ 74,711,400		

Projects budgeted in the Construction Fund, a pay-as-you-go capital fund, are prioritized based on operational needs, design time frames, and available funding. Year-over-year variances in program area budgets are the result of project timing within the five-year capital planning cycle.

201 50000	Fund: Construction Department: Engineering	LINE ITEM ANALYSIS						
		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	$ —
612400	Intergovernmental Agreements	565,459	1,364,700	1,404,900	741,455	981,800	4,267,800	—
612430	Payments for Professional Services	654,907	550,000	550,000	550,000	550,000	500,000	—
612440	Preliminary Engineering Reports and Studies	—	800,000	800,000	800,000	800,000	2,673,400	—
612450	Professional Engineering Services for Construction Projects	801,351	1,007,200	927,700	927,632	482,300	654,700	—
200	TOTAL CONTRACTUAL SERVICES	2,366,637	4,210,300	4,210,300	3,546,738	3,223,800	8,911,400	—
645600	Collection Facilities Structures	—	—	—	—	—	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	—
645680	Buildings	839,236	1,533,500	1,664,400	1,579,955	1,655,700	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	—
645720	Preservation of Waterway Facility Structures	324,163	505,000	505,000	198,733	365,900	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	—
645780	Preservation of Buildings	5,975,888	21,743,800	22,162,900	16,872,131	11,796,800	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	—
500	TOTAL CAPITAL PROJECTS	26,042,364	70,501,100	70,501,100	57,801,442	45,607,000	43,048,100	—
TOTAL CONSTRUCTION FUND		$ 28,409,001	$ 74,711,400	$ 74,711,400	$ 61,348,180	$ 48,830,800	$ 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.


BOARD OF COMMISSIONERS
INSPECTOR GENERAL
CIVIL SERVICE BOARD
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LAW
MAINTENANCE & OPERATIONS
PROCUREMENT & MATERIALS MANAGEMENT
INFORMATION TECHNOLOGY
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ENGINEERING

CAPITAL IMPROVEMENTS BOND FUND

Fund Summary

The Capital Improvements Bond Fund is used when acquiring an asset that meets the definition of a capital asset: the cost typically exceeds $500,000 and generally, the useful life will be at least 20 years. Capital projects pursued by the Engineering Department are: (a) preservation/rehabilitation of existing infrastructure to maintain or improve service levels and asset reliability, (b) improvement of environmental quality, or (c) commitment to community through process optimization. The Capital Improvements Bond Fund is funded by the sale of bonds and receipt of loans from the Illinois Environmental Protection Agency and State Revolving Loan Fund. The use of these funds is governed by state statutes and federal guidelines.

Summary of 2026 Major Accomplishments

The District awarded the following construction contracts:

- 12-369-3S, Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA;
- 21-092-3P, Battery E Activated Sludge Facility, OWRP;
- 23-379-3E, Electrical Power Distribution and Phosphorus Removal Improvements, KWRP;
- 24-384-3D, Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP;
- 25-730-21, HVAC Improvements at the Egan & Kirie Water Reclamation Plants.

2027 Appropriation

The 2027 appropriation for the Capital Improvements Bond Fund is $404,928,400, a decrease of $296,699,500, or 42.3 percent, from 2026. There are no staff positions budgeted in the Capital Improvements Bond Fund. The 2027 appropriation includes construction costs for capital projects to be awarded in 2027 in the amount of $370.9 million. The remaining $34.0 million includes funding for the acquisition of easements, bond issuance costs, allowances for contract change orders, and legal and other design services relating to capital projects.

2027 Budget Highlights

The Capital Improvements Bond Fund's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

The following projects with a total estimated construction cost of $370.9 million will be awarded in support of the Strategic Plan.

Wastewater & Stormwater Management: Protect public and aquatic health

Thirteen projects with an estimated construction cost of $240.9 million will be awarded in support of this Strategic Plan pillar and objective:

- 19-154-3E, Low Voltage Switchgear Replacement, MSPS;
- 19-156-3E, Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP;
- 19-255-3D, Rehabilitation of Pump and Blower House, CWRP;
- 19-257-3D, 6th Street Utility Tunnel Rehabilitation, CWRP;
- 23-417-3S, Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA;
- 24-176-3H, North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS;
- 24-178-3P, Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP;
- 24-268-3P, Rebuild of Dewatering Facility, CWRP;
- 24-269-3P, Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP;
- 24-901-31, Aeration Blower Improvements, SWRP;
- 25-192-3P, West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP;
- 27-704-31, Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP;
- 27-907-31, Railroad Track Improvements Phase I, SSA.

Wastewater & Stormwater Management: Create lasting solutions for flood resilience

Eight projects with an estimated construction cost of $110.6 million will be awarded in support of this Strategic Plan pillar and objective:

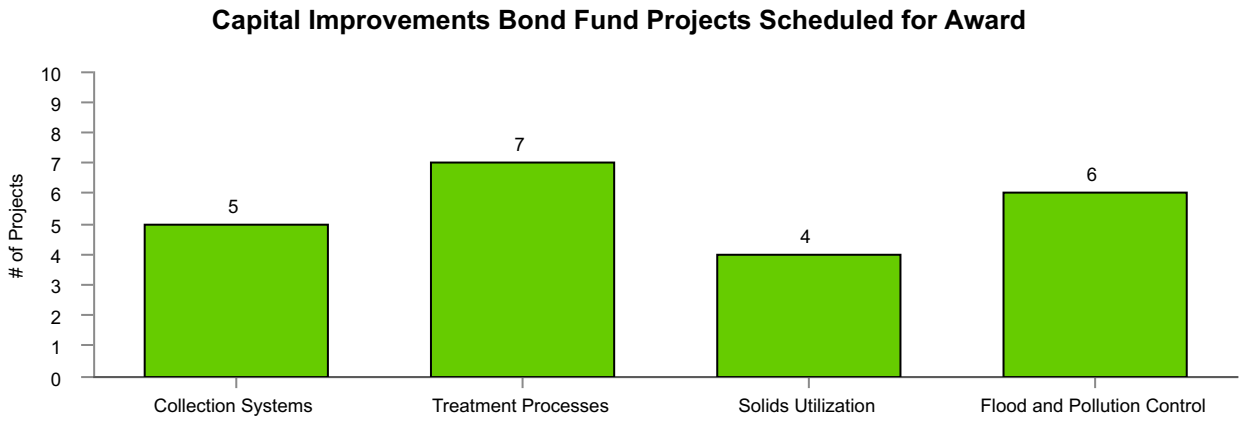
- 13-199-3F, Lyons and McCook Levee Improvements Project;
- 14-065-AF, Stormwater Storage for a Flood Control Project on Central Road in Maine Township;
- 19-856-3E, TARP Control System Replacement, CSA, NSA, SSA;
- 20-160-4H, TARP Mainstream Dropshaft DS-M73E at Armitage Avenue, SSA;
- 25-191-4F, McCook Reservoir Stage 1 Rock Wall Stabilization - Phase II, SSA;
- 26-197-3S, Upper Des Plaines Intercepting Sewer 12 Rehabilitation, SSA;

- 26-285-3S, Calumet Intercepting Sewer 17H Rehabilitation and Calumet Dropshaft 34 Modification, CSA;
- 26-822-31, TARP Mechanical Equipment Improvements, CWRP.

Resource Development and Management: Advance resource recovery and reuse
One project with an estimated construction cost of $19.5 million will be awarded in support of this Strategic Plan pillar and objective:

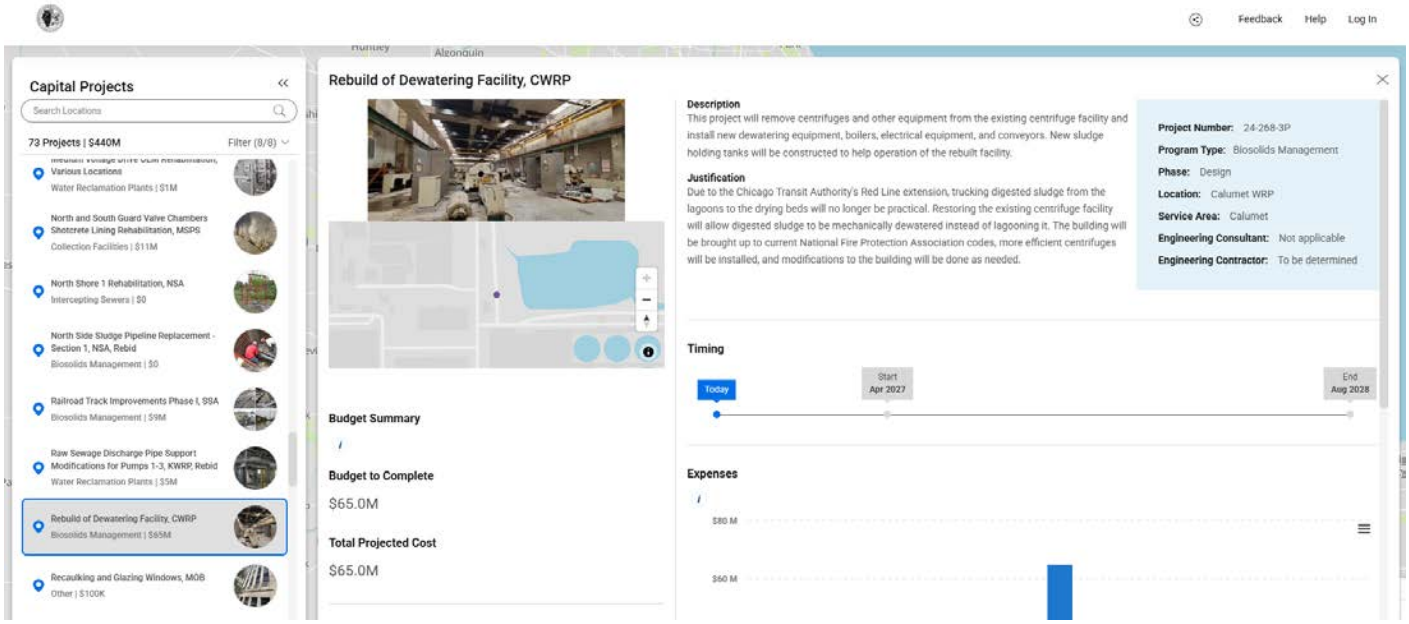
- 27-601-31, Rehabilitation of Hydroelectric Turbine-Generator Units at Lockport Powerhouse.

In 2027, there are 22 projects scheduled for award in the Capital Improvements Bond Fund. The breakdown by program is displayed in the exhibit below.



Project Fact Sheets

As a process improvement for 2027, detailed information on individual projects in the CIBF can be found on the District's interactive online budget dashboard. The widget displaying detailed information on CIBF projects is titled "Capital Projects", and can be accessed via this link.



Capital Improvements Bond Fund Program

Awards in 2027

	Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
^	Lyons and McCook Levee Improvements Project	13-199-3F	$ 2,853	412	Jan 2027
^	Stormwater Storage for a Flood Control Project on Central Road in Maine Township	14-065-AF	10,100	552	Jan 2027
	Aeration Blower Improvements, SWRP	24-901-31	15,500	1,005	Jan 2027
	Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP	19-156-3E	12,750	492	Feb 2027
	McCook Reservoir Stage 1 Rock Wall Stabilization - Phase II, SSA	**25-191-4F**	1,500	494	Feb 2027
	Low Voltage Switchgear Replacement, MSPS	19-154-3E	25,000	682	Mar 2027
	TARP Control System Replacement, CSA, NSA, SSA	19-856-3E	25,000	503	Mar 2027
	TARP Mechanical Equipment Improvements, CWRP	26-822-31	25,500	1,398	Mar 2027
	Rehabilitation of Hydroelectric Turbine-Generator Units at Lockport Powerhouse	27-601-31	19,500	1,400	Mar 2027
	Railroad Track Improvements Phase I, SSA	27-907-31	8,600	1,036	Mar 2027
	Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA	23-417-3S	20,000	563	Apr 2027
	Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP	24-178-3P	15,000	310	Apr 2027
	Rebuild of Dewatering Facility, CWRP	24-268-3P	65,000	490	Apr 2027
	West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP	25-192-3P	9,000	342	Jun 2027
	Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP	27-704-31	9,000	540	Jul 2027
	Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP	24-269-3P	13,200	446	Aug 2027
	Upper Des Plaines Intercepting Sewer 12 Rehabilitation, SSA	26-197-3S	8,000	354	Sep 2027
	Rehabilitation of Pump and Blower House, CWRP	19-255-3D	25,000	692	Oct 2027
	6th Street Utility Tunnel Rehabilitation, CWRP	19-257-3D	12,000	323	Oct 2027
	TARP Mainstream Dropshaft DS-M73E at Armitage Avenue, SSA	**20-160-4H**	12,600	347	Oct 2027
	North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS	24-176-3H	10,800	702	Oct 2027
	Calumet Intercepting Sewer No. 17H Rehabilitation and Calumet Dropshaft 34 Modification, CSA	26-285-3S	25,000	354	Nov 2027
	Total 2027 Awards		$ 370,903		

Projects Under Construction

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

Project Name	Project Number	Est. Construction Cost	Duration (days)	Award Date
Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant	18-144-3M	$ 23,720	2,756	Apr 2021
Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid	19-542-3MR	14,528	2,041	Nov 2021
North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid	07-027-3SR	32,705	1,679	Jun 2022
Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid	19-155-3MR	22,029	1,702	May 2023
Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant	18-148-3P	53,157	2,759	Nov 2023
North Shore 1 Rehabilitation, NSA	10-047-3S	45,424	1,221	Jan 2024
Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA	22-094-3D	22,588	1,534	Mar 2024
Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP	08-174-3D	57,687	1,071	Dec 2024
Chemical Phosphorus Removal, OWRP	20-087-3P	14,345	1,008	Apr 2025
HVAC Improvements at Various Locations	24-638-22	25,615	1,340	May 2025
Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP	25-282-3P	6,119	1,081	Sep 2025
Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	23-379-3E	25,766	871	Feb 2026
Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP	24-384-3D	9,549	725	Feb 2026
Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA	12-369-3S	17,495	685	Mar 2026
HVAC Improvements at the Egan & Kirie Water Reclamation Plants	25-730-21	17,961	1,369	Apr 2026
Battery E Activated Sludge Facility, OWRP	21-092-3P	389,933	1,400	Jun 2026
Total Projects Under Construction		$ 778,621		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA	19-543-3E	$ 9,750	682	Jan 2028
Calumet Intercepting Sewer No. 13 Rehabilitation, CSA	23-264-3S	50,000	954	Jan 2028
Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP	19-717-3P	6,000	553	Mar 2028
Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA	23-173-3S	12,000	564	Mar 2028
Chemical Phosphorus Removal, HPWRP	18-540-3P	7,000	553	Apr 2028
Gloria Alitto Majewski Reservoir Rehabilitation, NSA	22-376-3P	25,000	699	Apr 2028
Rehabilitation of Service Tunnel Expansion Joints, OWRP	24-006-3D	10,000	968	Jun 2028
Switchgear and Motor Control Center Replacement, CWRP	19-258-3E	23,000	632	Sep 2028
Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA	23-378-3SR	26,500	494	Nov 2028
Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA	23-418-3S	30,000	1,194	Dec 2028
Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP	24-278-3M	6,000	443	Dec 2028
Phosphorus Removal, EWRP	19-415-3P	7,000	452	May 2029
Replacement of Devon Avenue Instream Aeration Station, NSA	24-099-3P	13,000	940	May 2029
Install Drain Tile at Blower Building and Porous Pavement Parking Lot, CWRP	24-270-3P	10,000	956	Jul 2029
Replacement of Scale House, Scale, Shop and Storage Buildings, and City Water with Canal Water Service, LASMA	24-185-3D	3,500	968	Sep 2029
Reline Lagoon 6, CWRP	24-271-3P	20,000	942	Jan 2030
Battery C Final Settling Tanks, Rehabilitation of Concrete, SWRP	16-129-3D	20,000	755	Feb 2030
Scum System Improvements, SWRP	24-177-3P	30,000	940	Feb 2030
Rehabilitation of Service Tunnel Expansion Joints, HPWRP	24-546-3D	10,000	711	May 2030
Battery A Aeration Tank Rehabilitation, CWRP	24-274-3D	30,000	968	Jun 2030
Coarse Screen System Replacement, NBPS and OWRP	25-007-3M	15,000	354	Dec 2030
Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP	24-421-3D	5,500	711	Mar 2031
Digester Rehabilitation and Gas Piping Replacement, CWRP	18-253-3P	15,000	782	May 2031
Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA	23-265-3S	6,500	564	Jun 2031
Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA	24-267-3S	30,000	562	Jun 2031
Lemont Intercepting Sewer No. 4 Rehabilitation, CSA	23-266-3S	11,000	564	Jul 2031
Install Diffuser System in Aeration Tanks 1-8, HPWRP	24-544-3P	8,000	942	Jul 2031
Upgrade Grit Dewatering and Install Sludge Screen, OWRP	24-002-3P	15,000	965	Sep 2031
McCook Reservoir Stage 2 Final Reservoir Preparation, SSA	**17-132-4F**	25,296	482	Oct 2031
Replacement of Stop Logs and Guide, EWRP	24-422-3M	6,100	954	Dec 2031
Total Future Awards		$ 486,146		
Cumulative 2027 and Future Awards		$ 857,049		

Note: All cost figures are in thousands of dollars.

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

^ Flood control project funded using General Obligation Bonds to allow for additional projects to be funded in the pay-as-you-go Stormwater Management Fund.

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

TARP PHASE II PROJECT COSTS

Phase I of TARP was completed in 2006 and two of the Phase II reservoirs, Majewski and Thornton, are now fully operational. Stage 1 of the McCook Reservoir became operational in December 2017 and Stage 2 will continue to be mined with completion scheduled for 2032. Though only partially complete, TARP has already been effective in reducing pollution and flooding. The Phase II Reservoir project costs are shown in the table below.

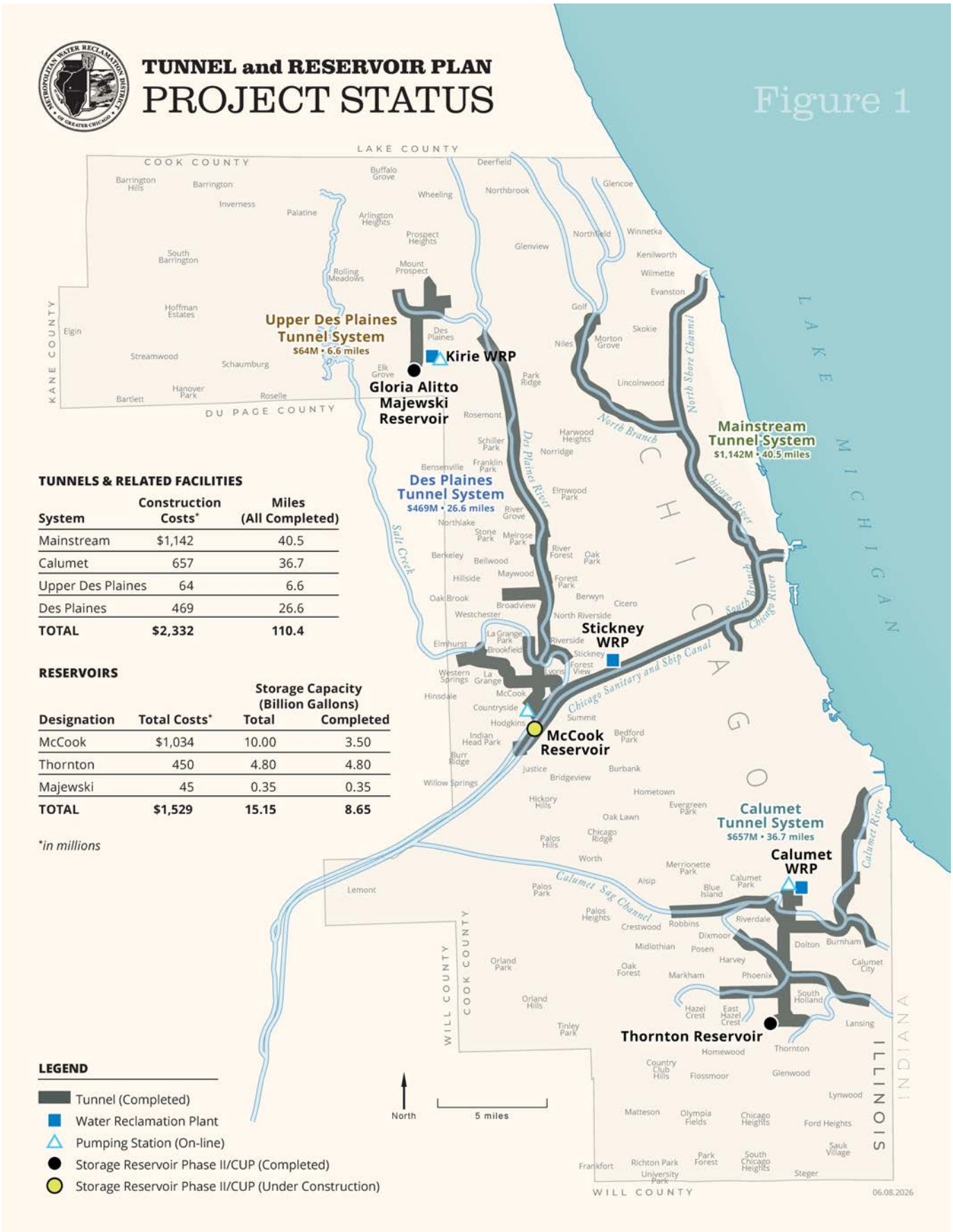
Project Name	Project Number	Design/Construction Status	Project Costs (4)	Funded by Army Corps of Engineers
Majewski Reservoir				
I - Army Corps of Engineers Contracts	73-315-2S	Construction completed in 1998	$40,819,000	75%
II - Betterments (1)	93-339-2F	Construction completed in 1998	$3,992,000	No
Thornton Reservoir				See Note (3)
I - Vincennes Avenue Relocation	77-235-AF	Construction completed in 2001	$4,398,000	
II - Transitional Reservoir GW Monitoring Wells	77-235-CF	Construction completed in 2002	$529,000	
III - Transitional Reservoir (2)	77-235-BF	Construction completed in 2003	$54,707,000	
IV - Mining, Land, and Corps Costs	77-235-2F	Mining completed in 2013	$65,210,000	
V - Tollway Dam and Grout Curtain	04-201-4F	Construction completed in 2015	$80,750,000	
VI - TARP Inlet/Outlet Tunnels and Gates	04-202-4F	Construction completed in 2015	$147,000,000	
VII - Final Reservoir Preparation	04-203-4F	Construction completed in 2015	$63,479,000	
VIII - Surface Aeration	04-203-AF	Construction completed in 2017	$1,921,000	
IX - Decommissioning Thornton Transitional Reservoir	15-266-4H5	Construction completed in 2023	$25,979,000	
X - Rock Dam Treatment	21-260-4H	Construction completed in 2023	$6,093,000	
McCook Reservoir				
I - Stages 1 and 2 - Army Corps of Engineers Contracts	73-161-2H	Reservoir constructed under several contracts	$615,937,000	75%
II - Site Preparation, Lagoons 1-10	73-161-BH	Construction completed in 2000	$889,000	$307,000 Credited
III - 73rd Street Tunnel Relocation	97-156-2H	Construction completed in 2002	$15,132,000	Credited
IV - Willow Springs Berm	96-249-2P	Construction completed in 2002	$3,593,000	No
V - Vulcan Primary Crusher Furnish and Deliver	PO3030920	Crusher purchased in 2005	$1,626,000	No
VI - Conveyance Tunnel	73-161-AH	Construction completed in 2006	$5,428,000	No
VII - Vulcan Mining Trucks and Loaders	73-161-HH	Vehicles delivered in 2007	$11,105,000	No
VIII - Vulcan Miscellaneous Mining Vehicles	73-161-GH	Vehicles delivered in 2007 and 2008	$4,409,000	No
IX - Conveyance System and Maintenance Facilities	73-161-FH	Construction completed in 2008	$32,381,000	$1.84M Credited
X - LASMA Overburden Removal	73-161-CH	Construction completed in 2010	$66,316,000	No
XI - Vulcan Rock Mining Hard Costs Less Royalty	73-161-EH	Mining underway	$84,951,000	No
XII - Stage 2 Miscellaneous Overburden Removal	73-161-JH	Construction completed in 2012	$6,510,000	No
XIII - Expanded Stage 2 Overburden Removal	73-161-DH	Construction completed in 2016	$18,743,000	No
XIV - Des Plaines Inflow Tunnel	13-106-4F	Construction completed in 2022	$109,906,000	No
XV - Expanded Stage 2 Slope Stabilization	16-125-4F	Construction completed in 2019	$8,897,000	No
XVI - McCook Reservoir Rock Wall Stabilization and Geotechnical Instrumentation	17-131-4FR	Construction completed in 2025	$21,862,000	53%
XVII - McCook Reservoir Stage 2 Final Reservoir Preparation	17-132-4F	Future	$25,296,000	69%
XVIII - Professional Services for Geotechnical Work with McCook & Thornton Reservoirs	19-151-4C	Underway	$1,491,000	75%
		Total Project Cost	$1,529,349,000	

Notes:

(1) Betterment includes a control building, reservoir outflow control gates, and monitoring system.
(2) Cost shown is the total cost of the Transitional Reservoir. Facilities that will be re-used for the Thornton Composite Reservoir account for $30,337,000 of the cost.
(3) The District designed and constructed the Thornton Composite Reservoir in anticipation of receiving reimbursement or credits from the Army Corps of Engineers. To date, the District has received reimbursements totaling $39,200,000.
(4) Includes land, engineering, and construction costs.

TUNNEL and RESERVOIR PLAN
PROJECT STATUS

Figure 1



TUNNELS & RELATED FACILITIES

System	Construction Costs*	Miles (All Completed)
Mainstream	$1,142	40.5
Calumet	657	36.7
Upper Des Plaines	64	6.6
Des Plaines	469	26.6
TOTAL	**$2,332**	**110.4**

RESERVOIRS

Designation	Total Costs*	Storage Capacity (Billion Gallons) Total	Completed
McCook	$1,034	10.00	3.50
Thornton	450	4.80	4.80
Majewski	45	0.35	0.35
TOTAL	**$1,529**	**15.15**	**8.65**

*in millions

LEGEND

- Tunnel (Completed)
- Water Reclamation Plant
- Pumping Station (On-line)
- Storage Reservoir Phase II/CUP (Completed)
- Storage Reservoir Phase II/CUP (Under Construction)

CAPITAL PROJECTS LISTED BY SERVICE AREA - CAPITAL IMPROVEMENTS BOND FUND

The following is a list of capital projects within the District's three major service areas. They are presented by their association with a water reclamation plant (WRP) and by their completion status: projects for 2027 award, under construction, or under development.

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

STICKNEY SERVICE AREA (SSA)

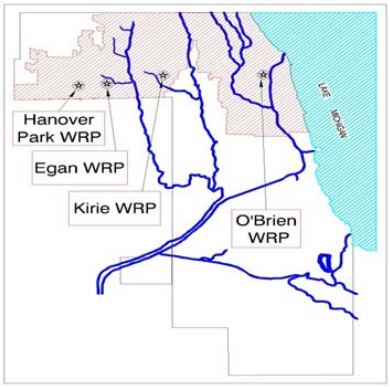


Stickney Water Reclamation Plant (SWRP)

			Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award					
13-199-3F	^	Lyons and McCook Levee Improvements Project		$	2,852,500
19-154-3E		Low Voltage Switchgear Replacement, MSPS			25,000,000
19-156-3E		Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP			12,750,000
19-856-3E		TARP Control System Replacement, CSA, NSA, SSA			25,000,000
20-160-4H		**TARP Mainstream Dropshaft DS-M73E at Armitage Avenue, SSA**			12,600,000
24-176-3H		North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS			10,800,000
24-178-3P		Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP			15,000,000
24-901-31		Aeration Blower Improvements, SWRP			15,500,000
25-191-4F		**McCook Reservoir Stage 1 Rock Wall Stabilization - Phase II, SSA**			1,500,000
25-192-3P		West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP			9,000,000
26-197-3S		Upper Des Plaines Intercepting Sewer 12 Rehabilitation, SSA			8,000,000
27-601-31		Rehabilitation of Hydroelectric Turbine-Generator Units at Lockport Powerhouse			19,500,000
27-907-31		Railroad Track Improvements Phase I, SSA			8,600,000
				Total	**$ 166,102,500**
Projects Under Construction					
08-174-3D		Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP	11/27	$	57,686,600
18-144-3M		Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant	10/28		23,720,300
18-148-3P		Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant	06/31		53,156,700
19-155-3MR		Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid	12/27		22,028,600
24-638-22		HVAC Improvements at Various Locations	12/28		25,615,200
				Total	**$ 182,207,400**

Projects Under Development		Estimated Substantial Completion Date	Estimated Construction Cost
16-129-3D	Battery C Final Settling Tanks, Rehabilitation of Concrete, SWRP		$ 20,000,000
17-132-4F	**McCook Reservoir Stage 2 Final Reservoir Preparation, SSA**		25,296,200
23-173-3S	Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA		12,000,000
24-177-3P	Scum System Improvements, SWRP		30,000,000
24-185-3D	Replacement of Scale House, Scale, Shop and Storage Buildings, and City Water with Canal Water Service, LASMA		3,500,000
		Total	**$ 90,796,200**
		Stickney Service Area Grand Total	**$ 439,106,100**

NORTH SERVICE AREA (NSA)

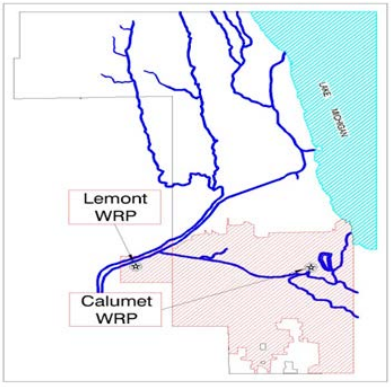


Terrence J. O'Brien Water Reclamation Plant (OWRP)
John E. Egan Water Reclamation Plant (EWRP)
James C. Kirie Water Reclamation Plant (KWRP)
Hanover Park Water Reclamation Plant (HPWRP)

			Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award					
14-065-AF	^	Stormwater Storage for a Flood Control Project on Central Road in Maine Township		$	10,100,000
23-417-3S		Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA			20,000,000
27-704-31		Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP			9,000,000
				Total	**$ 39,100,000**
Projects Under Construction					
07-027-3SR		North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid	01/27	$	32,705,200
10-047-3S		North Shore 1 Rehabilitation, NSA	05/27		45,424,000
12-369-3S		Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA	01/28		17,495,000
19-542-3MR		Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid	06/27		14,527,600
20-087-3P		Chemical Phosphorus Removal, OWRP	01/28		14,344,500
21-092-3P		Battery E Activated Sludge Facility, OWRP	04/30		389,933,400
22-094-3D		Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA	05/28		22,588,000
23-379-3E		Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	06/28		25,766,400
24-384-3D		Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP	02/28		9,549,000
25-730-21		HVAC Improvements at the Egan & Kirie Water Reclamation Plants	12/29		17,961,000
				Total	**$ 590,294,100**
Projects Under Development					
18-540-3P		Chemical Phosphorus Removal, HPWRP		$	7,000,000
19-415-3P		Phosphorus Removal, EWRP			7,000,000
19-543-3E		Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA			9,750,000
22-376-3P		Gloria Alitto Majewski Reservoir Rehabilitation, NSA			25,000,000
23-378-3SR		Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA			26,500,000
23-418-3S		Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA			30,000,000
24-002-3P		Upgrade Grit Dewatering and Install Sludge Screen, OWRP			15,000,000
24-006-3D		Rehabilitation of Service Tunnel Expansion Joints, OWRP			10,000,000
24-099-3P		Replacement of Devon Avenue Instream Aeration Station, NSA			13,000,000

	Projects Under Development (continued)	Estimated Substantial Completion Date		Estimated Construction Cost
24-421-3D	Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP		$	5,500,000
24-422-3M	Replacement of Stop Logs and Guide, EWRP			6,100,000
24-544-3P	Install Diffuser System in Aeration Tanks 1-8, HPWRP			8,000,000
24-546-3D	Rehabilitation of Service Tunnel Expansion Joints, HPWRP			10,000,000
25-007-3M	Coarse Screen System Replacement, NBPS and OWRP			15,000,000
		Total	**$**	**187,850,000**
		North Service Area Grand Total	**$**	**817,244,100**

CALUMET SERVICE AREA (CSA)



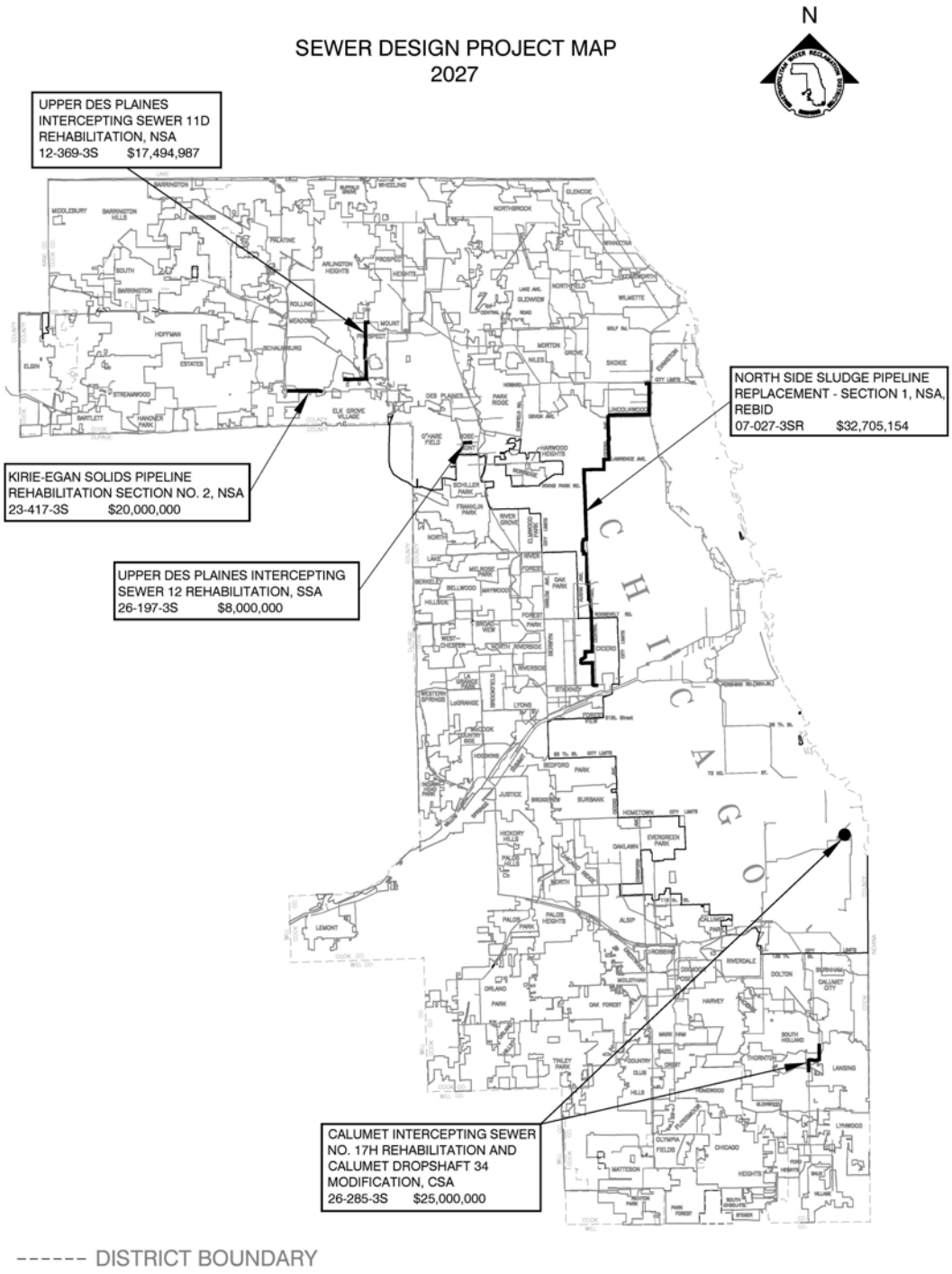
Calumet Water Reclamation Plant (CWRP)
Lemont Water Reclamation Plant (LWRP)

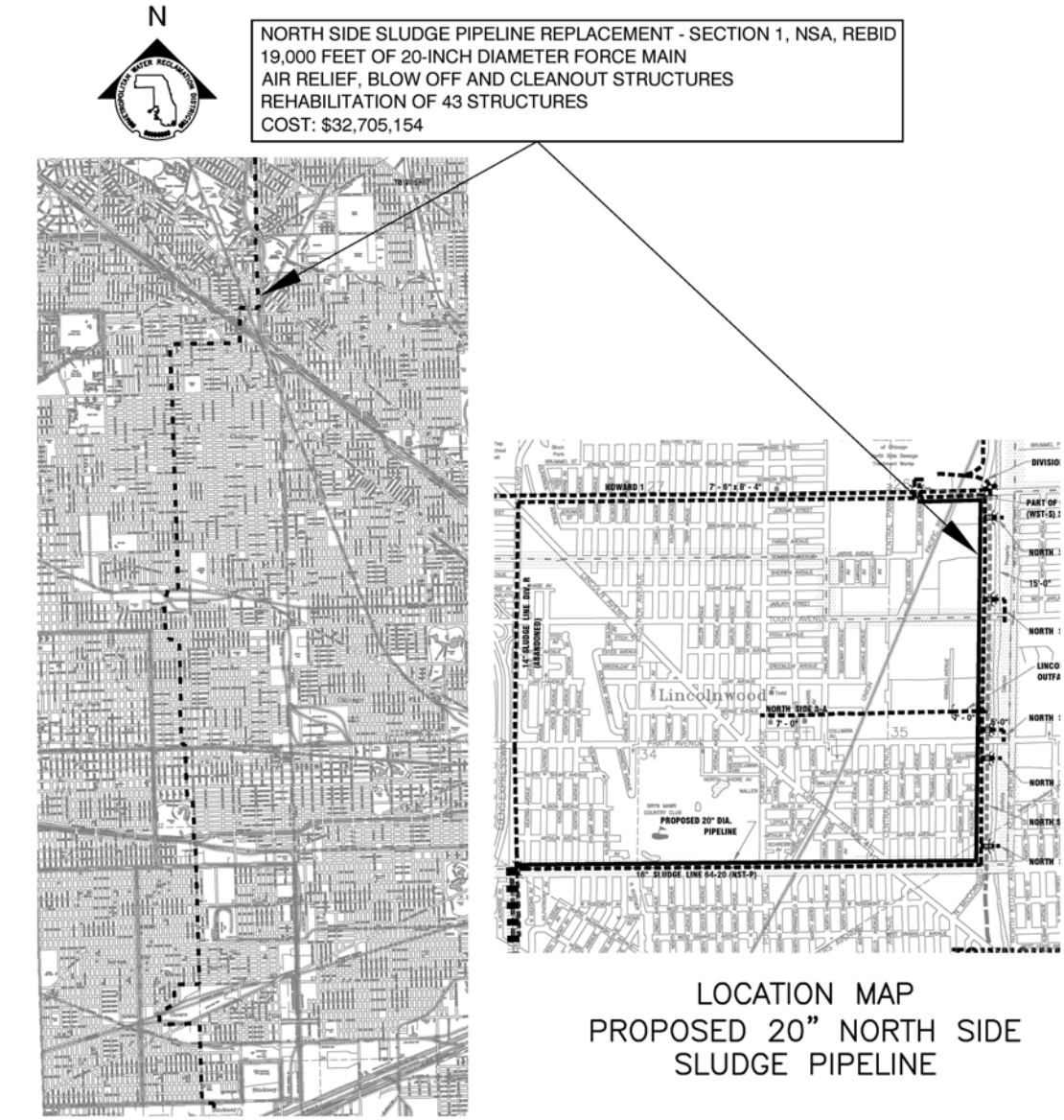
		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
19-255-3D	Rehabilitation of Pump and Blower House, CWRP		$	25,000,000
19-257-3D	6th Street Utility Tunnel Rehabilitation, CWRP			12,000,000
24-268-3P	Rebuild of Dewatering Facility, CWRP			65,000,000
24-269-3P	Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP			13,200,000
26-285-3S	Calumet Intercepting Sewer No. 17H Rehabilitation and Calumet Dropshaft 34 Modification, CSA			25,000,000
26-822-31	TARP Mechanical Equipment Improvements, CWRP			25,500,000
			Total	**$ 165,700,000**
Projects Under Construction				
25-282-3P	Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP	08/28	$	6,119,100
			Total	**$ 6,119,100**
Projects Under Development				
18-253-3P	Digester Rehabilitation and Gas Piping Replacement, CWRP		$	15,000,000
19-258-3E	Switchgear and Motor Control Center Replacement, CWRP			23,000,000
19-717-3P	Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP			6,000,000
23-264-3S	Calumet Intercepting Sewer No. 13 Rehabilitation, CSA			50,000,000
23-265-3S	Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA			6,500,000
23-266-3S	Lemont Intercepting Sewer No. 4 Rehabilitation, CSA			11,000,000
24-267-3S	Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA			30,000,000
24-270-3P	Install Drain Tile at Blower Building and Porous Pavement Parking Lot, CWRP			10,000,000
24-271-3P	Reline Lagoon 6, CWRP			20,000,000
24-274-3D	Battery A Aeration Tank Rehabilitation, CWRP			30,000,000
24-278-3M	Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP			6,000,000
			Total	**$ 207,500,000**
			Calumet Service Area Grand Total	**$ 379,319,100**
			Capital Projects Grand Total - All Service Areas	**$ 1,635,669,300**

^ Flood control project funded using General Obligation Bonds to allow for additional projects to be funded in the pay-as-you-go Stormwater Management Fund.

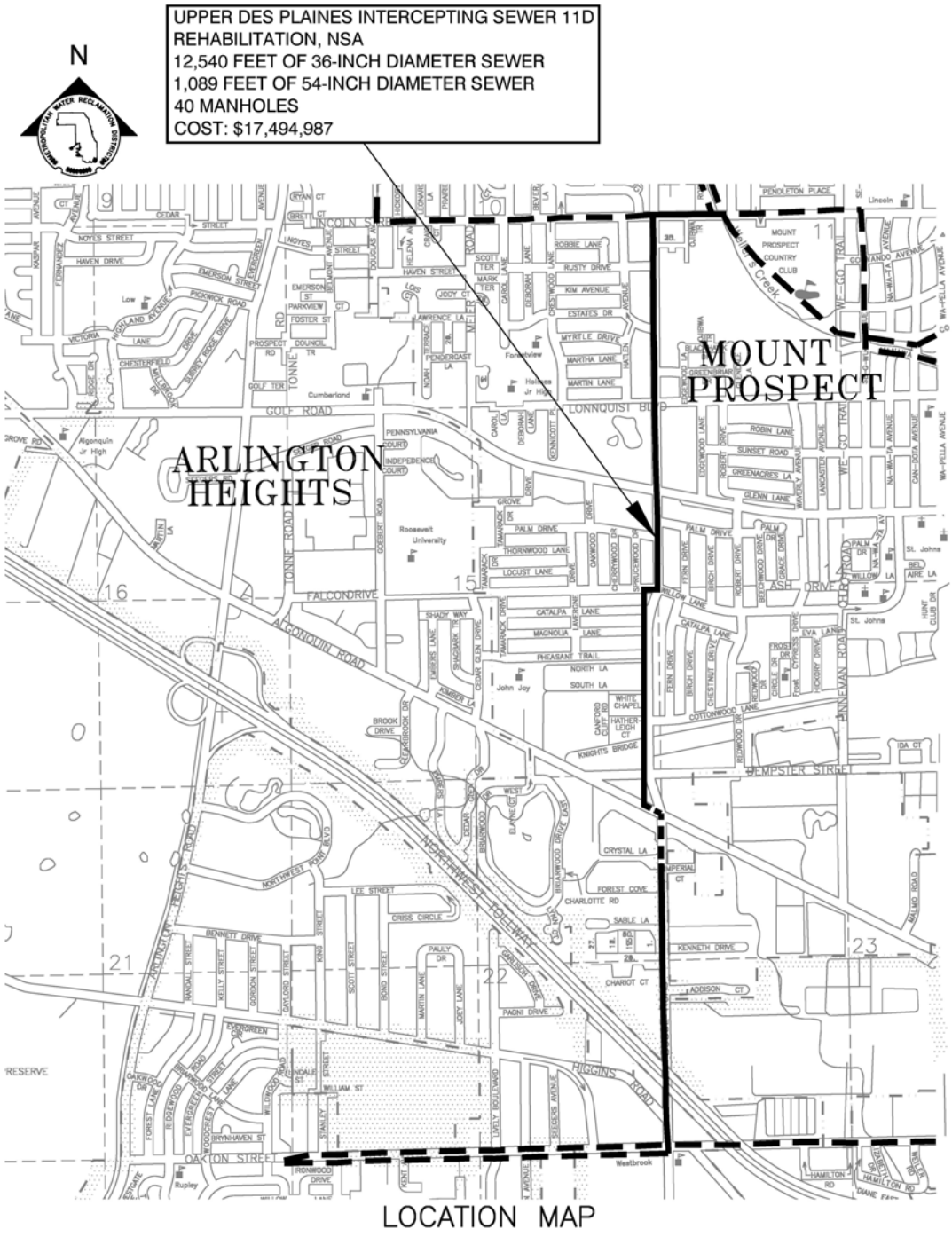
NOTE: Previous versions of MWRD's budget document included detailed information on Capital Projects listed above. This detailed information can now be found on MWRD's interactive online budget dashboard.

SEWER DESIGN PROJECT MAP
2027

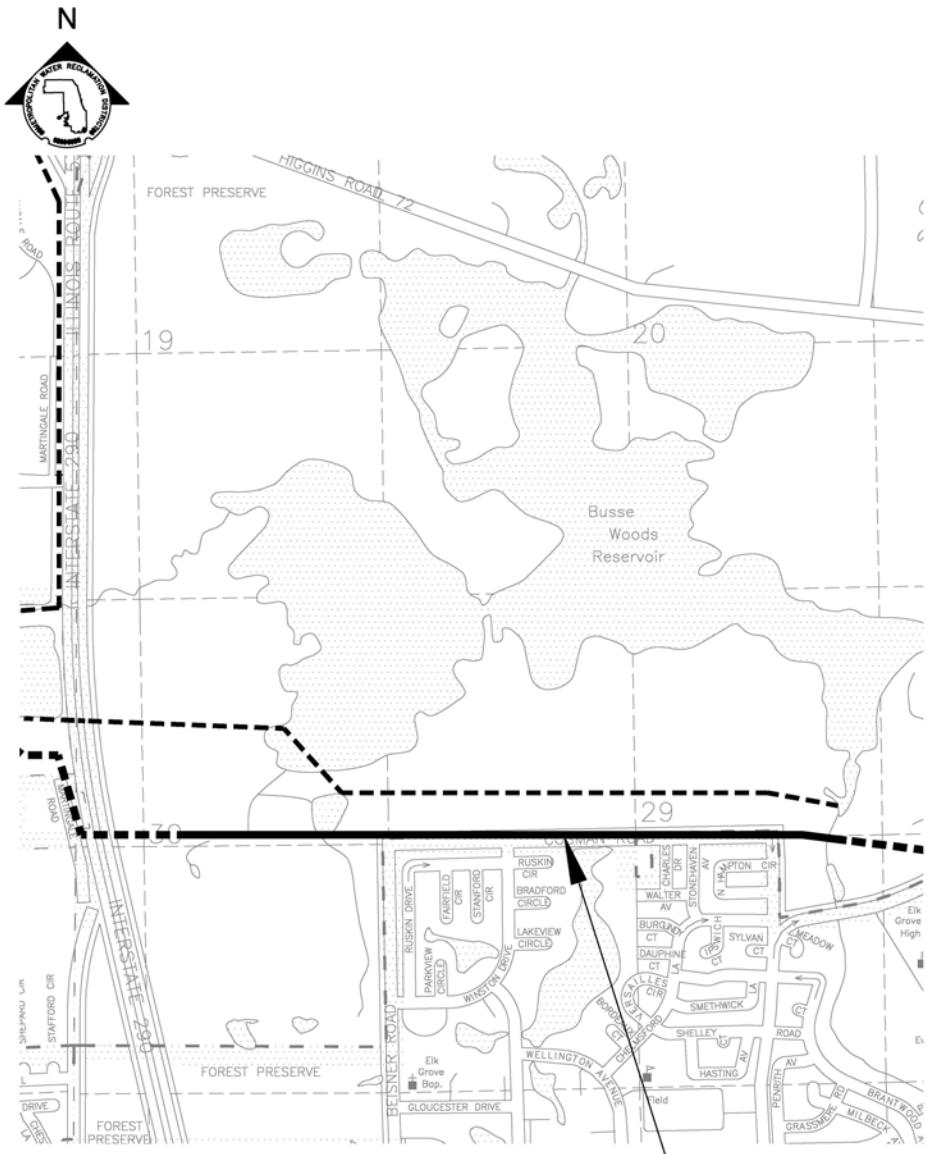




NORTH SIDE SLUDGE PIPELINE REPLACEMENT - SECTION 1, NSA, REBID
CONTRACT 07-027-3SR



UPPER DES PLAINES INTERCEPTING SEWER 11D REHABILITATION, NSA
CONTRACT 12-369-3S

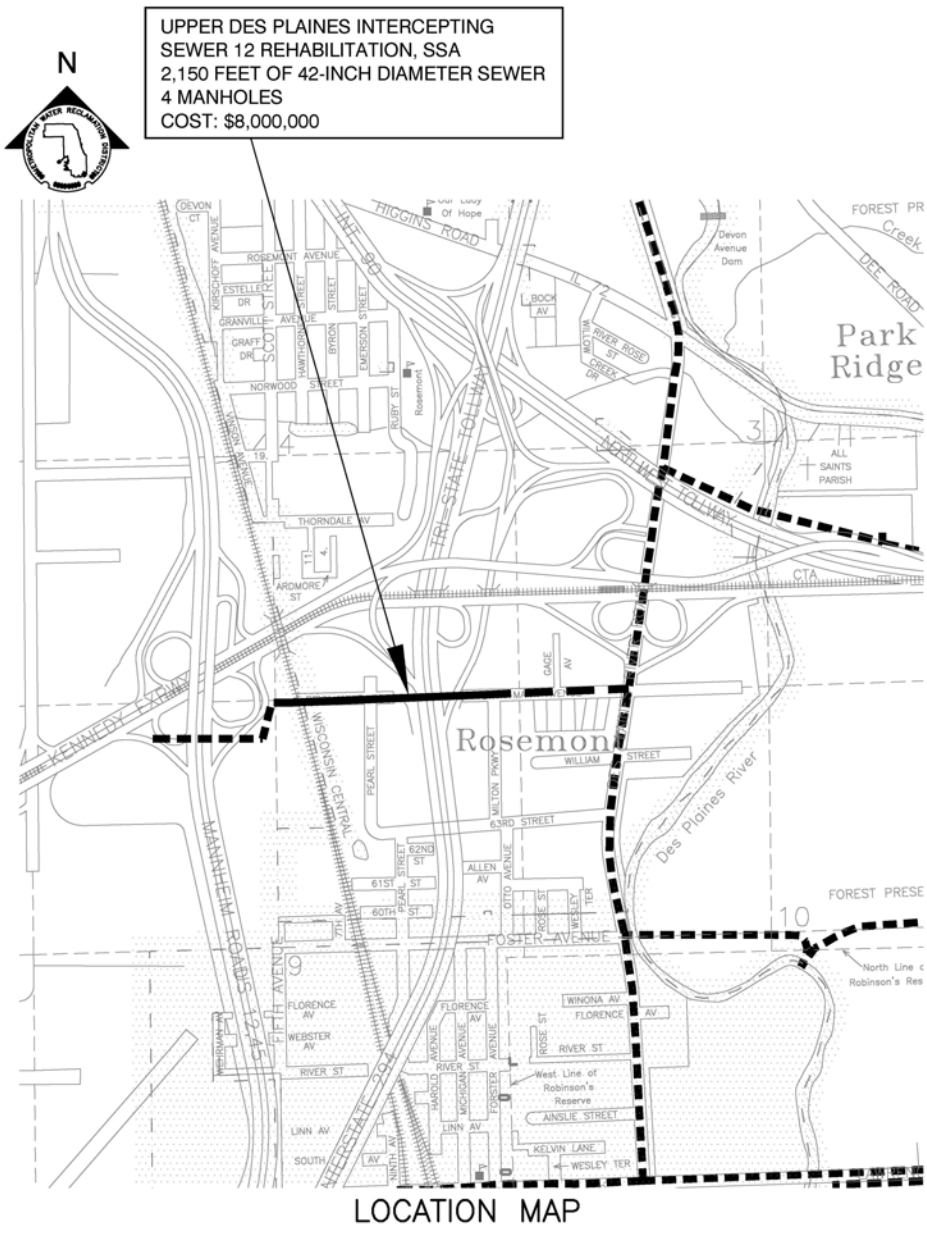


LOCATION MAP

KIRIE - EGAN SOLIDS PIPELINE
REHABILITATION SECTION NO. 2, NSA
7,650 FEET OF 18-INCH DIAMETER SEWER
NINE MANHOLES/STRUCTURES
COST: $20,000,000

LEGEND:
= SEWER TO BE REHABILITATED
= EXISTING SEWER

KIRIE - EGAN SOLIDS PIPELINE REHABILITATION SECTION NO. 2, NSA
CONTRACT 23-417-3S

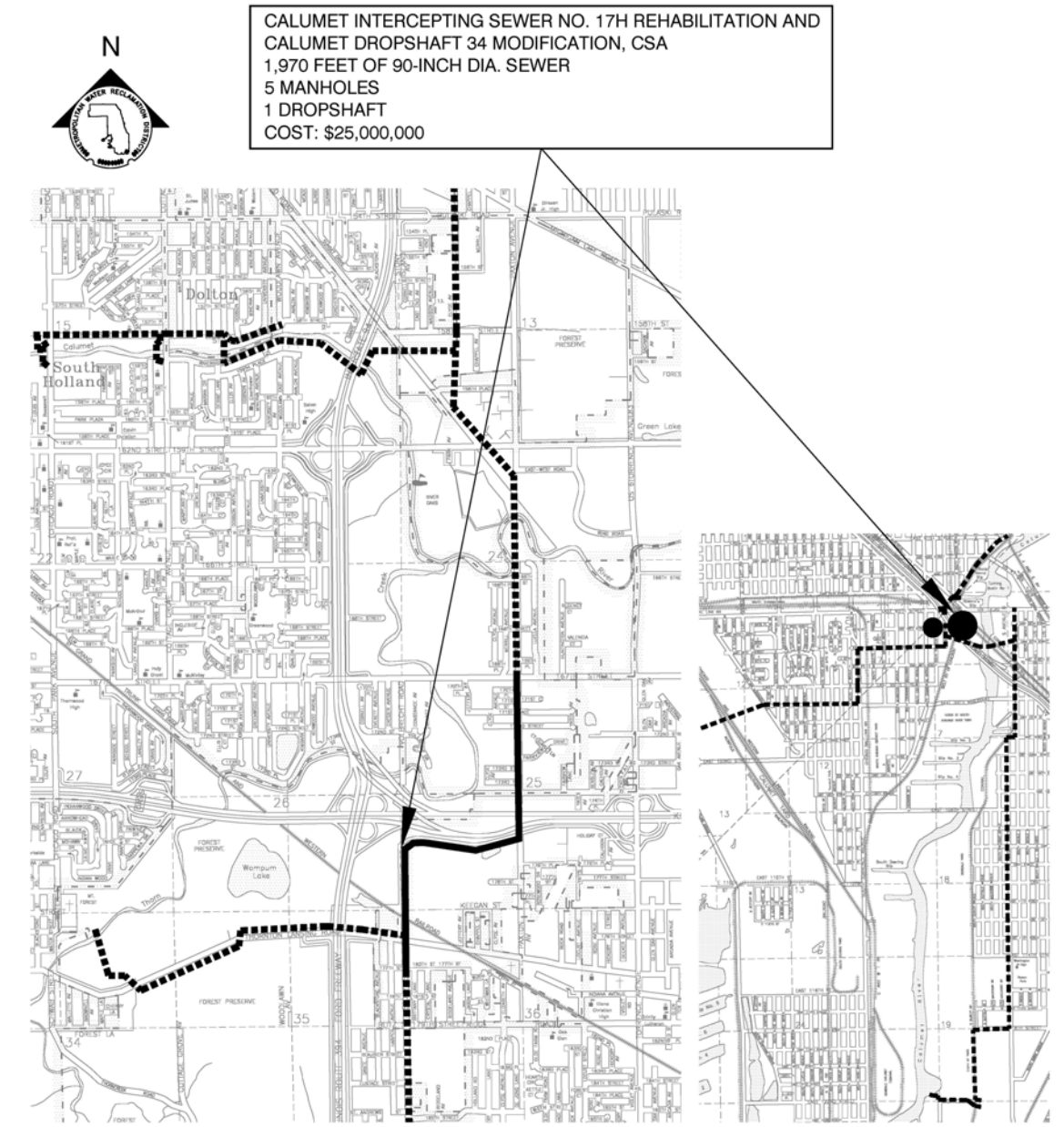


LEGEND:

= SEWER TO BE REHABILITATED

= EXISTING SEWER

UPPER DES PLAINES INTERCEPTING SEWER 12 REHABILITATION, SSA CONTRACT 26-197-3S



CALUMET INTERCEPTING SEWER NO. 17H REHABILITATION AND CALUMET DROPSHAFT 34 MODIFICATION, CSA CONTRACT 26-285-3S

50000 CAPITAL IMPROVEMENTS BOND FUND — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION FACILITIES: Award five construction projects: TARP Mechanical Equipment Improvements, CWRP, Low Voltage Switchgear Replacement, MSPS, Calumet Intercepting Sewer No. 17H Rehabilitation and Calumet Dropshaft 34 Modification, CSA, North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS, and Upper Des Plaines Intercepting Sewer 12 Rehabilitation, SSA.	$ 94,300,000	23.3 %
2. TREATMENT FACILITIES: Award seven construction projects: Rehabilitation of Pump and Blower House, CWRP, Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA, Aeration Blower Improvements, SWRP, Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP, 6th Street Utility Tunnel Rehabilitation, CWRP, West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP, and Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP.	$ 110,750,000	27.3 %
3. SOLIDS PROCESSING AND UTILIZATION FACILITIES: Award four construction projects: Rebuild of Dewatering Facility, CWRP, Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP, Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP, and Railroad Track Improvements Phase I, SSA.	$ 94,300,000	23.3 %
4. FLOOD AND POLLUTION CONTROL: Award six construction projects: TARP Control System Replacement, CSA, NSA, SSA, Rehabilitation of Hydroelectric Turbine-Generator Units at Lockport Powerhouse, TARP Mainstream Dropshaft DS-M73E at Armitage Avenue, SSA, Stormwater Storage for a Flood Control Project on Central Road in Maine Township, McCook Reservoir Stage 1 Rock Wall Stabilization - Phase II, SSA, and Lyons and McCook Levee Improvements Project.	$ 71,552,500	17.7 %
5. LAND AND RIGHT-OF-WAY ACQUISITION COSTS: Acquisition of land for the expansion of reservoir projects and payments for land easements.	$ 550,000	0.1 %
6. PROJECT SUPPORT: Administration, design, and construction inspection for current and future contracts, funding support, and construction services such as concrete and soil testing.	$ 33,475,900	8.3 %
Totals	$ 404,928,400	100.0 %

50000 CAPITAL IMPROVEMENTS BOND FUND OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2025		Budgeted		Change	
Number	Name	Actual		FTEs	Dollars	Dollars	Percent
1700	Collection Design	$ 235,751	2027	—	$ 1,000,000	$ 1,000,000	100.0
			2026	—	$ —		
1800	Collection Construction	$ 69,530,590	2027	—	$ 100,615,000	$ 1,590,000	1.6
			2026	—	$ 99,025,000		
2700	Treatment Design	$ 469,055	2027	—	$ 50,000	$ (100,000)	(66.7)
			2026	—	$ 150,000		
2800	Treatment Construction	$ 47,468,489	2027	—	$ 123,437,500	$ (351,297,600)	(74.0)
			2026	—	$ 474,735,100		
3700	Solids Processing Design	$ 540,800	2027	—	$ —	$ —	—
			2026	—	$ —		
3800	Solids Processing Construction	$ 17,179,669	2027	—	$ 89,995,000	$ 7,875,000	9.6
			2026	—	$ 82,120,000		
4343	Flood Mitigation Projects Construction	$ 29,703	2027	—	$ 13,600,200	$ 13,600,200	100.0
			2026	—	$ —		
4700	Flood and Pollution Control Design	$ 260,666	2027	—	$ 2,000,000	$ —	—
			2026	—	$ 2,000,000		
4800	Flood and Pollution Control Construction	$ 13,571,150	2027	—	$ 64,510,000	$ 27,905,000	76.2
			2026	—	$ 36,605,000		
5800	Solids Utilization Construction	$ 4,389,765	2027	—	$ 9,030,000	$ 8,530,000	1,706.0
			2026	—	$ 500,000		
7210	Treasury Activities	$ —	2027	—	$ —	$ (5,000,000)	(100.0)
			2026	—	$ 5,000,000		
7601	Capital Financing Program and Other Related Costs	$ —	2027	—	$ 440,700	$ (802,100)	(64.5)
			2026	—	$ 1,242,800		
7740	Land and Easements	$ —	2027	—	$ 250,000	$ —	—
			2026	—	$ 250,000		
	Totals	$ 153,675,638	2027	—	$ 404,928,400	$ (296,699,500)	(42.3)%
			2026	—	$ 701,627,900		

Projects budgeted in the Capital Improvements Bond Fund are prioritized based on operational needs, design time frames, and available funding. Year-over-year variances in program area budgets are the result of project timing within the five-year capital planning cycle. The Capital Improvements Bond Fund is budgeted on an obligation basis, meaning the projects are budgeted at their full value in the year they are awarded, whether the project expenditures occur in the same budget year or not.

401	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	$ —
612250	Court Reporting Services	—	10,000	10,000	—	5,000	10,000	—
612400	Intergovernmental Agreements	—	100,000	100,000	—	—	100,000	—
612430	Payments for Professional Services	358,807	250,000	646,300	561,300	242,400	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	—
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	—
200	TOTAL CONTRACTUAL SERVICES	2,346,241	9,590,000	26,147,992	22,451,417	9,958,300	3,490,000	—
645600	Collection Facilities Structures	3,077,470	6,800,000	8,514,976	925,916	96,900	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	—
645630	Army Corps of Engineers Services	1,788,036	1,575,000	3,455,745	742,643	1,135,100	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	—
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	—
645720	Preservation of Waterway Facility Structures	3,387,699	26,250,000	47,889,294	20,129,119	10,807,900	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	—
645780	Preservation of Buildings	13,140,623	46,803,600	72,347,854	44,423,505	17,875,700	27,250,000	—
645790	Preservation of Capital Projects, N.O.C.	—	—	—	—	—	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	—
656010	Land	—	300,000	300,000	—	—	300,000	—
600	TOTAL LAND	—	300,000	300,000	—	—	300,000	—
667340	Payments for Easements	—	250,000	250,000	3,600	3,600	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	—

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	—
TOTAL CAPITAL IMPROVEMENTS BOND FUND		$153,675,637	$ 701,627,900	$1,051,491,717	$ 834,108,279	$230,370,100	$ 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.

SECTION VI
STORMWATER MANAGEMENT FUND

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

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

Stormwater Management Fund:

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Protecting Our Water Environment

Metropolitan Water Reclamation District of Greater Chicago

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Eira L. Corral Sepúlveda
Sharon Waller

September 10, 2026

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

Dear Sir:

Subject: 2027 Program for the Stormwater Management Fund

The Stormwater Management Fund's program for 2027, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the 2027 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the fund, 2027 major initiatives and challenges, and 2026 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Stormwater Management Fund budget for 2027.

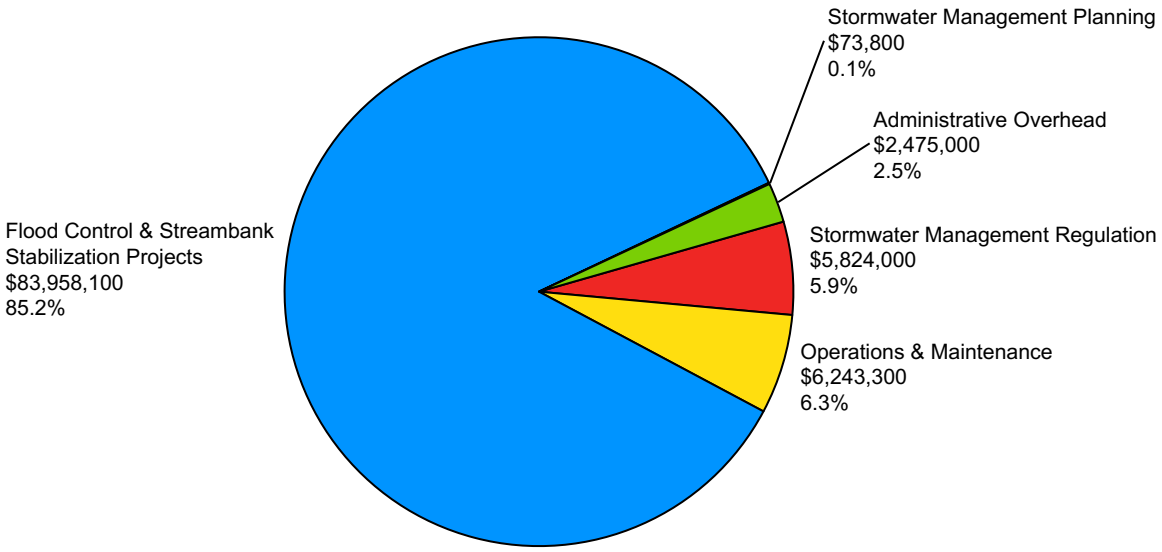
Respectfully submitted,

Catherine A. O'Connor
Director of Engineering

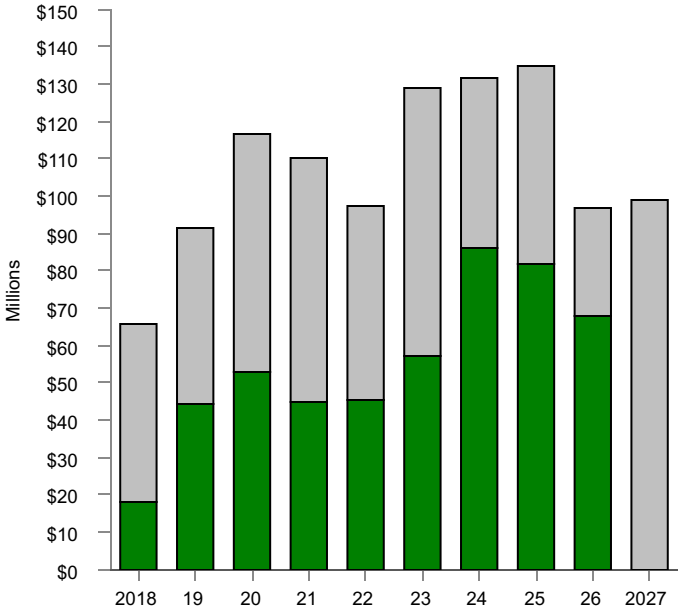
Edward J. Staudacher
Director of Maintenance & Operations

STORMWATER MANAGEMENT FUND
PROGRAMS

2027	$98,574,200
2026	$96,748,200
Increase	$1,826,000



APPROPRIATIONS & EXPENDITURES

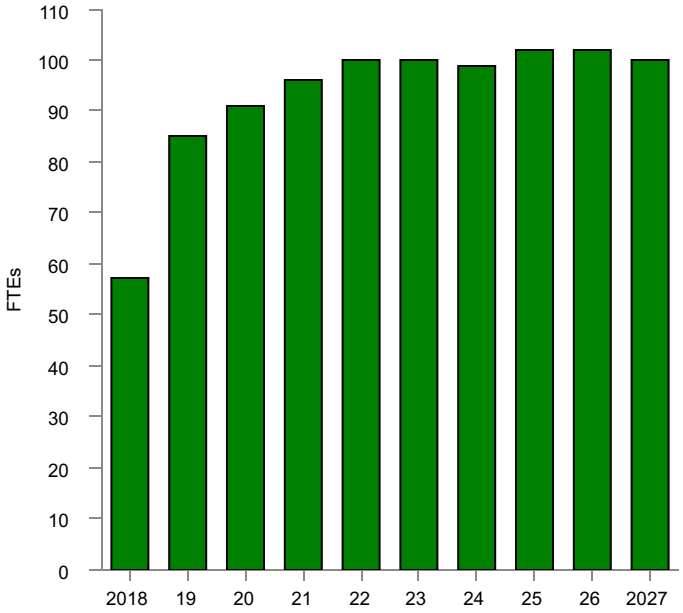


2026 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

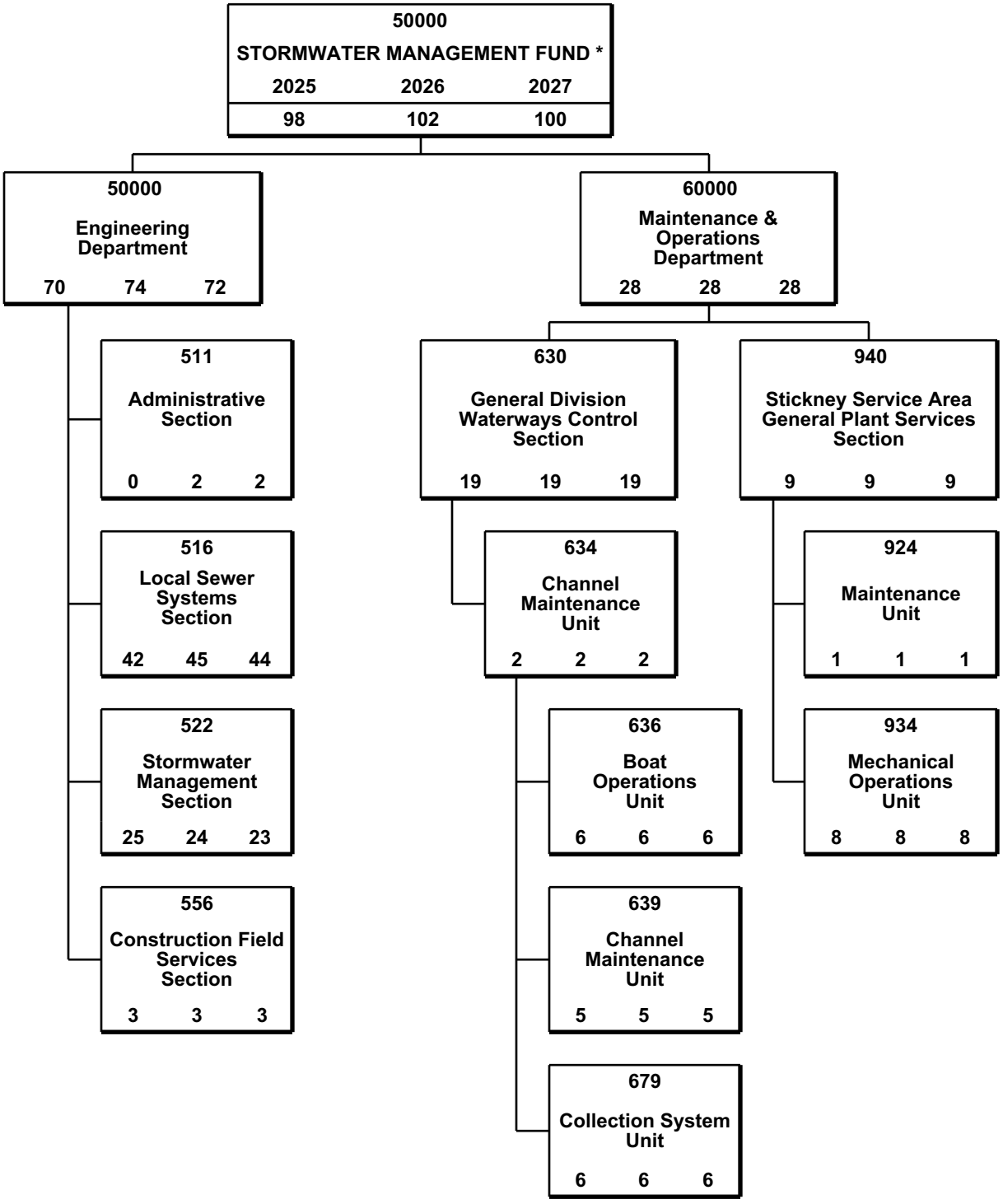
Year-over-year fluctuations in appropriations are the result of project timing.

BUDGETED FTE POSITIONS



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

STORMWATER MANAGEMENT FUND



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

STORMWATER MANAGEMENT FUND

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

Fund Summary

The Stormwater Management Fund consolidates the stormwater management activities of the Engineering and Maintenance & Operations Departments and supports the activities outlined in the Cook County Stormwater Management Plan, which serves as a framework for the District's countywide Stormwater Management Program. Under this program, the District has completed Detailed Watershed Plans (DWP)s for all six major watersheds in Cook County, initiated a Stormwater Management Capital Improvement Program, initiated a Small Streams Maintenance Program (SSMP), and adopted and implemented the Watershed Management Ordinance (WMO). Through a variety of engineered solutions, both green and gray, and flood-prone property acquisitions, the District's Stormwater Management Program addresses both regional and local flooding problems throughout Cook County. The District has made significant investments in developing over 290 capital stormwater projects since it assumed the authority for stormwater management in 2004. The implementation of these projects, which range in both size and scope, provides flood protection for thousands of homes, businesses, and critical infrastructure. The Stormwater Management Fund supports the work of the Local Sewer Systems Section, which is responsible for the implementation and enforcement of the WMO. The WMO regulates developments throughout Cook County, sewer construction within the District's service area, and requires compliance with the Infiltration/Inflow Control Program. Information on the Stormwater Management Program and WMO can be found at mwrd.org/stormwater and mwrd.org/wmo, respectively.

Summary of 2026 Major Accomplishments

- Completed construction of channel improvements along Addison Creek in the communities of Northlake, Melrose Park, Stone Park, Bellwood, Westchester, and Broadview;
- Completed 13 green infrastructure partnership projects, one suburban green schoolyard pilot project in the south suburban community of Burnham, and four Space to Grow green schoolyard projects at Chicago Public Schools, which can capture 4.2 million gallons of stormwater runoff that could otherwise overwhelm local sewers during heavy storm events;
- Anticipate an amendment to the WMO to improve, clarify, and streamline requirements, including updated WMO permit fees;
- Collaborated with the Army Corps of Engineers to update hydrologic and hydraulic modeling using the latest rainfall data in a portion of the Little Calumet River Watershed. The results of this effort will provide insights into the approach for updating hydrologic and hydraulic modeling in other watersheds across the District's service area;
- Reissued the District's stormwater partnership program application process to solicit potential projects from governmental agencies in Cook County. Each of the District's stormwater partnership programs is offered on an annual basis. The inclusion of a pre-application step provides applicants feedback and guidance early in the application process, with webinars and other online resources providing additional support. Additionally, communication was provided through monthly email reminders, presentations at the Watershed Planning Council meetings, and an improved application tracking system;
- The District hosted a series of Stormwater Management Workshops and one-on-one meetings with communities around Cook County to better understand their priorities, stormwater concerns, and ways we can collaborate in the future;
- In partnership with the Forest Preserves of Cook County, completed the feasibility study for a major new reservoir system in southeast Cook County. The proposed multi-benefit project aims to reduce community flood risks by providing up to 530 million gallons of stormwater storage and create new ecological habitats and passive recreational opportunities. The District received a FEMA Building Resilient Infrastructure and Communities grant to help fund the feasibility study;
- Cost-shared through an intergovernmental agreement with the Chicago Department of Water Management to construct two projects on the West Side of the city to add storage capacity in the combined sewer system, reducing the chances of future basement back-ups. Construction will be completed in late 2026.

2027 Appropriation and Position Summary

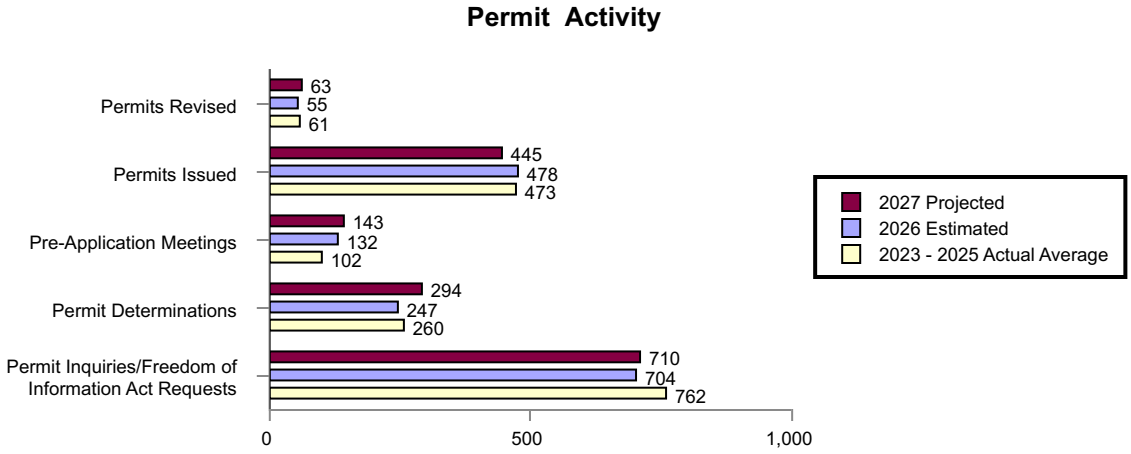
The 2027 appropriation for the Stormwater Management Fund is $98,574,200, an increase of $1,826,000, or 1.9 percent, from 2026. The staffing level has decreased from 102 to 100 positions due to the drop of one Public Affairs Specialist and one Administrative Clerk.

2027 Budget Highlights in Support of the Strategic Plan

The Stormwater Management Fund's initiatives are organized by Pillar and Pillar Objective. For further information on key result measures for achieving the 2026-2030 Strategic Plan, consult pages 5 - 21 or review the Strategic Plan at mwrd.org/what-we-do/strategic-plan.

Wastewater & Stormwater Management: Create lasting solutions for flood resilience

- Issue WMO permits and provide information to design engineers, property owners, and municipalities to facilitate the permit submittal process, as shown on the bar graph below;
- Provide guidance to satellite entities to help them achieve compliance with the Infiltration/Inflow Control Program;
- Respond to requests for removal of debris from small streams and rivers under the SSMP;
- Continue implementation of the Volumetric Approach to the Stormwater Master Planning and prioritize areas identified with additional storage opportunities to address flooding problems.

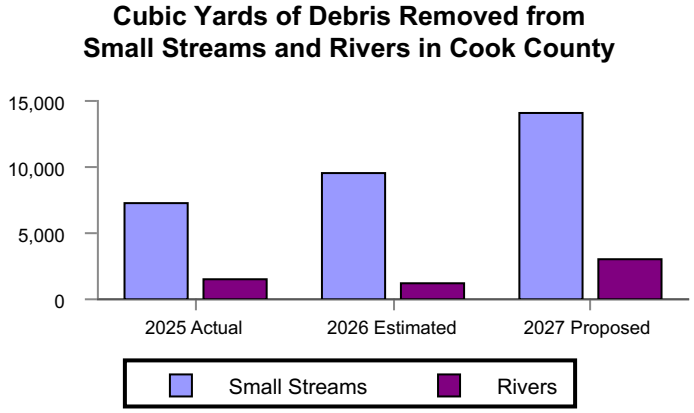


Wastewater & Stormwater Management: Create lasting solutions for flood resilience

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

SMALL STREAMS MAINTENANCE PROGRAM

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



CAPITAL IMPROVEMENT PROGRAM

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

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

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

The Stormwater Management Capital Improvement Program utilizes a variety of financing methods including bonds, state revolving fund loans, and grants, while the majority of projects are funded by property tax supported pay-as-you-go financing. The District actively pursues Federal and State grants to fund regional and local flood control projects. In 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, and approximately $0.3 million through the Federal Emergency Management Agency as part of the Building Resilient Infrastructure and Communities grant program for the Glenwood Lakes Scoping Project. 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.

The Stormwater Management program includes long-term capital projects in the form of local cost-sharing programs for green infrastructure and traditional stormwater projects, along with flood-prone property acquisitions. In addition, the District is in the planning stages for numerous stormwater projects beyond those shown on the project list and will continue to prioritize capital improvements that increase stormwater storage, address flooding, and strengthen flood resilience throughout Cook County.

Maps of flood control projects, existing flood control reservoirs, intergovernmental agreement projects, and green infrastructure projects can be found on pages 378 - 381.

FLOOD-PRONE PROPERTY ACQUISITION PROGRAM

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

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

The District solicits applications from municipalities and townships for assistance with the acquisition of flood-prone structures located throughout Cook County and enters into intergovernmental agreements to partner with communities to acquire flood-prone structures. Since 2014, the District has partnered on 19 projects resulting in 130 voluntary acquisitions under this program to date. Based on the success of the District's program, additional solicitations will be made to identify opportunities to assist local communities with additional flood-prone property acquisitions in the future.

Project Fact Sheets

As a process improvement for 2027, detailed information on individual projects in the Stormwater Fund can be found on the District's interactive online budget dashboard. The widget displaying detailed information on Stormwater Fund projects is titled "Stormwater Capital Projects", and can be accessed via this link.

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
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	1,880	940	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 on Prairie Creek, NSA	12-056-5F	32,542	6,265	715	Oct 2027
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	3,100	500	366	Oct 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		$ 113,155	$ 26,946		

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
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
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		$ 27,069	$ 4,050		

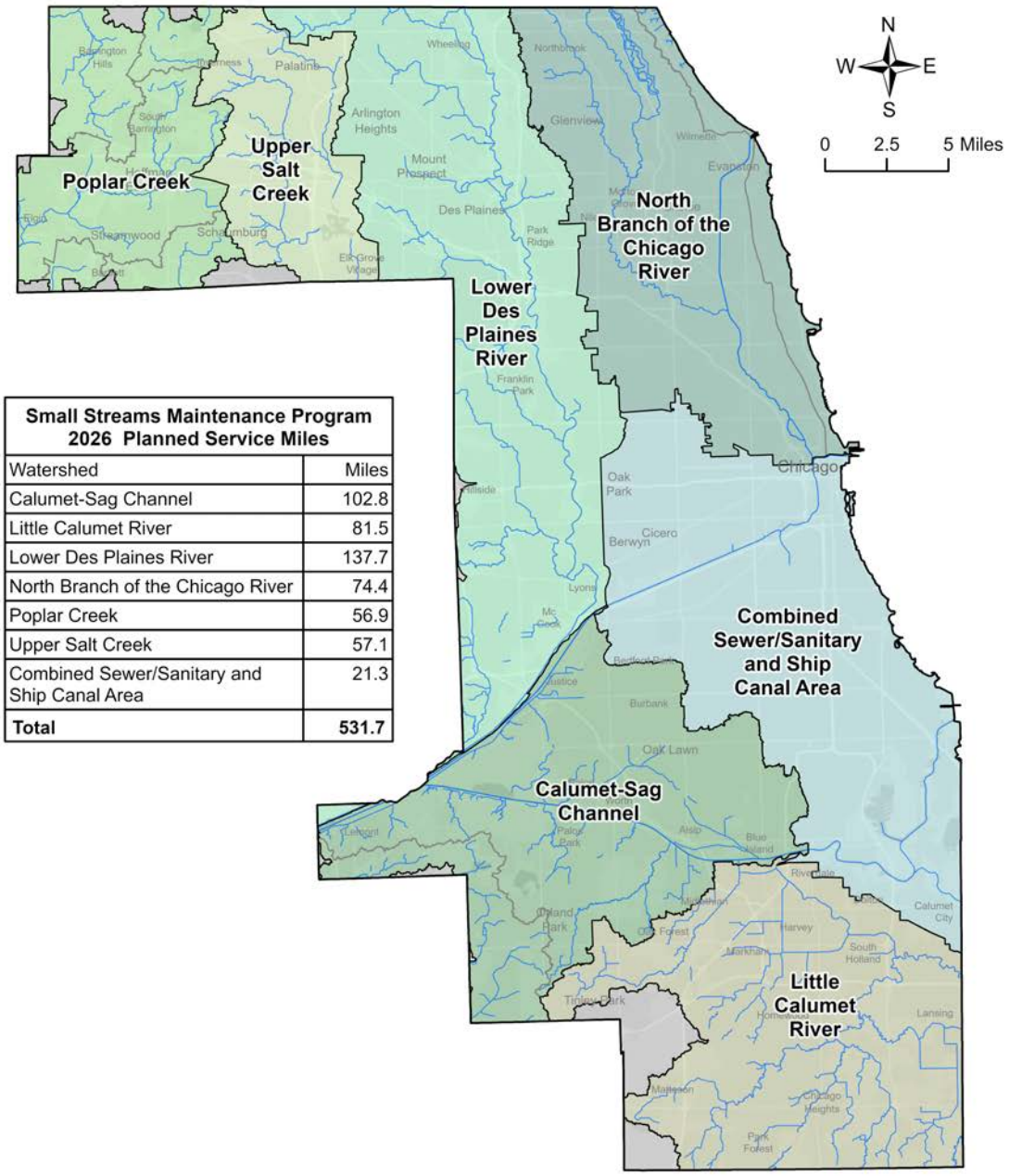
Projects Under Development

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		$ 226,985			

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.

STORMWATER MANAGEMENT WATERSHEDS



Small Streams Maintenance Program 2026 Planned Service Miles	
Watershed	Miles
Calumet-Sag Channel	102.8
Little Calumet River	81.5
Lower Des Plaines River	137.7
North Branch of the Chicago River	74.4
Poplar Creek	56.9
Upper Salt Creek	57.1
Combined Sewer/Sanitary and Ship Canal Area	21.3
Total	**531.7**

CAPITAL PROJECTS LISTED BY WATERSHED - STORMWATER MANAGEMENT FUND

The following is a list of projects presented by their association with one of the six major Cook County watersheds and by their completion status: projects for 2027 award, under construction, or under development. A map of the watersheds can be found on the previous page.

CALUMET-SAG CHANNEL

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
14-256-5F	Flood Control Project in the Worth Woods Subdivision in Worth		$	3,100,000
21-IGA-18	Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood			5,500,000
25-IGA-21	Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago			1,880,000
26-195-5F	Suburban Green Schoolyard Pilot Project 3 in Summit			4,900,000
		Total	**$**	**15,380,000**
Projects Under Development				
21-166-5F	71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park		$	40,120,000
21-IGA-28	Flood Control Project for the Washington Street Area in Blue Island			5,700,000
23-IGA-12	Roberts Road Drainage Improvements in Palos Hills, Illinois			3,500,000
		Total	**$**	**49,320,000**
		Calumet-Sag Channel Grand Total	**$**	**64,700,000**

LITTLE CALUMET RIVER

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
25-800-5F	Riparian Area Improvements at Multiple Locations in Cook County		$	4,000,000
25-IGA-23	Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor			1,000,000
		Total	**$**	**5,000,000**
Projects Under Construction				
18-249-BF	Demolition for Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	06/27	$	1,060,900
		Total	**$**	**1,060,900**
Projects Under Development				
18-249-AF	Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey		$	11,441,500
25-283-5F	Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed			15,000,000
		Total	**$**	**26,441,500**
		Little Calumet River Grand Total	**$**	**32,502,400**

LOWER DES PLAINES RIVER

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
12-056-5F	Flood Control Project on Prairie Creek, NSA		$	32,541,500
14-065-5F	Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA			29,000,000
24-IGA-23	I-290 Frontage Road Sewer and Outfall in Maywood			2,400,000
26-IGA-02	Green Alley Project 4 in Forest Park			224,300
26-IGA-03	Green Alley Project in Maywood			1,005,400
26-IGA-05	Grant Park Recreation Center Permeable Parking Lots in Northlake			263,600

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award (continued)				
26-IGA-06	Village Hall Permeable Parking Lot 2 in River Forest		$	195,600
26-IGA-12	50th Street Storm Sewer Flood Relief Project in La Grange			15,314,000
			Total	**$ 80,944,400**
Projects Under Construction				
18-IGA-20	Groveland Avenue Levee Improvements in Riverside, SSA	12/28	$	4,907,000
20-IGA-23	Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	02/28		2,030,000
25-IGA-03	Central Area Sewer Separation Project in La Grange Park	11/28		4,000,000
			Total	**$ 10,937,000**
Projects Under Development				
26-196-5F	Suburban Green Schoolyard Pilot Project 4 in Franklin Park		$	11,000,000
			Total	**$ 11,000,000**
			Lower Des Plaines River Grand Total	**$ 102,881,400**

NORTH BRANCH OF THE CHICAGO RIVER

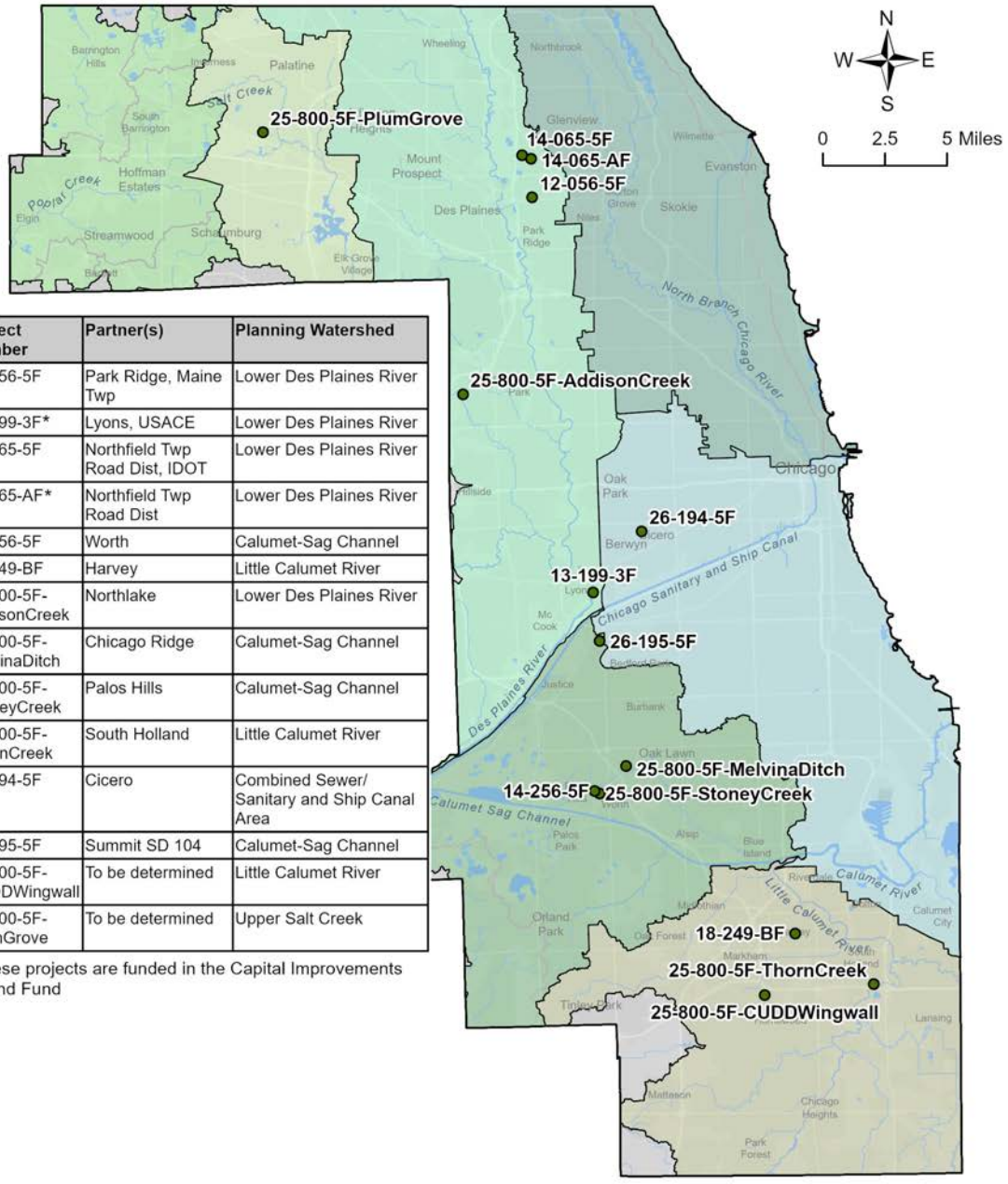
		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
26-IGA-04	Green Alley Project in Norridge		$	410,000
26-IGA-08	Green Alley Project 3 in Skokie			464,500
			Total	**$ 874,500**
			North Branch of the Chicago River Grand Total	**$ 874,500**

COMBINED SEWER/SANITARY AND SHIP CANAL AREA

		Estimated Substantial Completion Date		Estimated Construction Cost
Projects for 2027 Award				
26-194-5F	Suburban Green Schoolyard Pilot Project 2 in Cicero		$	10,400,000
26-IGA-01	Green Alley Project in Dolton			556,100
			Total	**$ 10,956,100**
Projects Under Construction				
24-279-5F	Suburban Green Schoolyard Pilot Project 1 in Burnham	04/27	$	2,124,500
24-IGA-02	Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	10/27		12,946,300
			Total	**$ 15,070,800**
			Combined Sewer/Sanitary and Ship Canal Area Grand Total	**$ 26,026,900**
			Capital Projects Grand Total - All Watersheds	**$ 226,985,200**

NOTE: Previous versions of MWRD's budget document included detailed information on Stormwater Projects listed above. This detailed information can now be found on MWRD's interactive online budget dashboard.

STORMWATER MANAGEMENT PROJECTS
FLOOD CONTROL

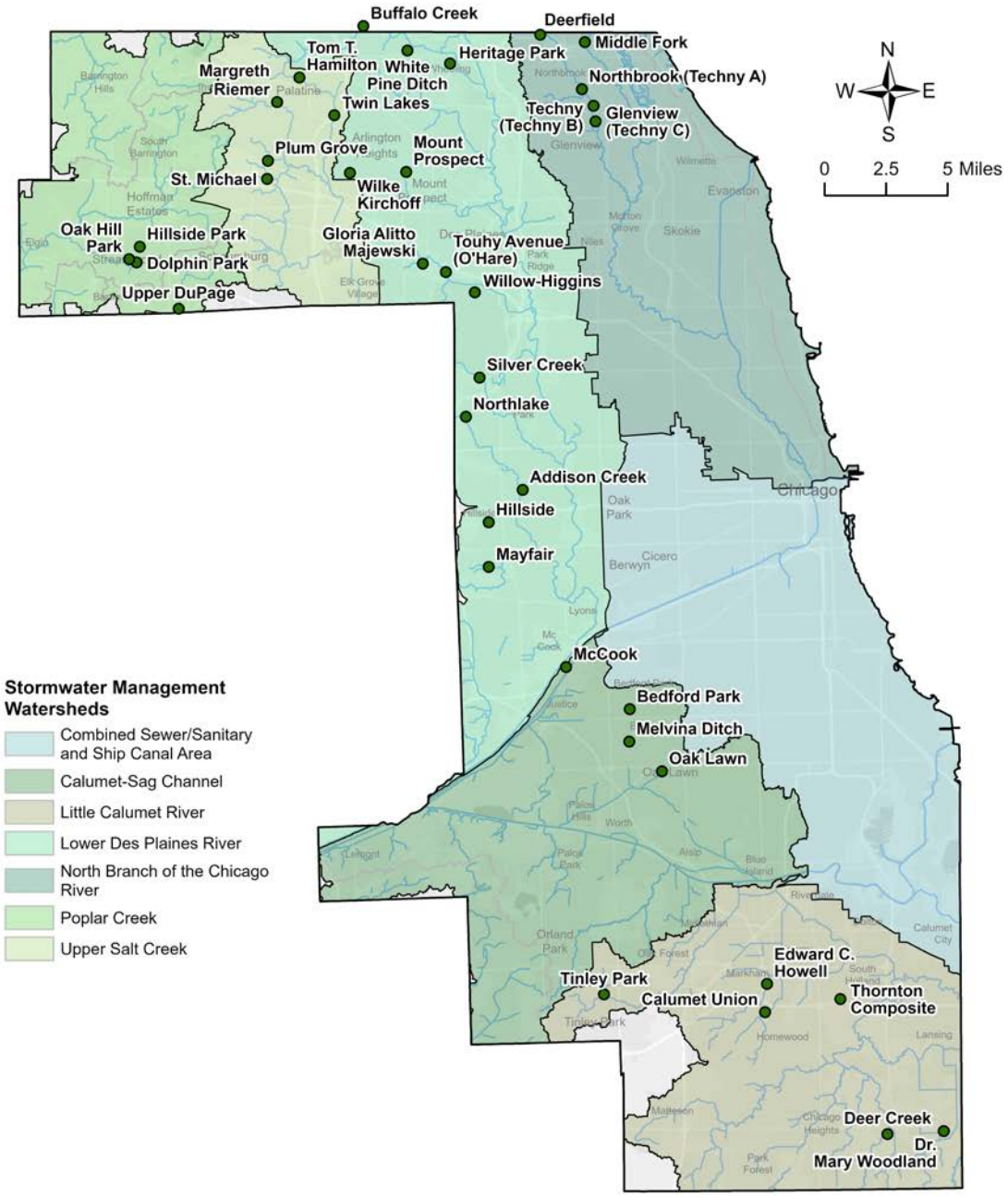


Project Number	Partner(s)	Planning Watershed
12-056-5F	Park Ridge, Maine Twp	Lower Des Plaines River
13-199-3F*	Lyons, USACE	Lower Des Plaines River
14-065-5F	Northfield Twp Road Dist, IDOT	Lower Des Plaines River
14-065-AF*	Northfield Twp Road Dist	Lower Des Plaines River
14-256-5F	Worth	Calumet-Sag Channel
18-249-BF	Harvey	Little Calumet River
25-800-5F-AddisonCreek	Northlake	Lower Des Plaines River
25-800-5F-MelvinaDitch	Chicago Ridge	Calumet-Sag Channel
25-800-5F-StoneyCreek	Palos Hills	Calumet-Sag Channel
25-800-5F-ThornCreek	South Holland	Little Calumet River
26-194-5F	Cicero	Combined Sewer/ Sanitary and Ship Canal Area
26-195-5F	Summit SD 104	Calumet-Sag Channel
25-800-5F-CUDDWingwall	To be determined	Little Calumet River
25-800-5F-PlumGrove	To be determined	Upper Salt Creek

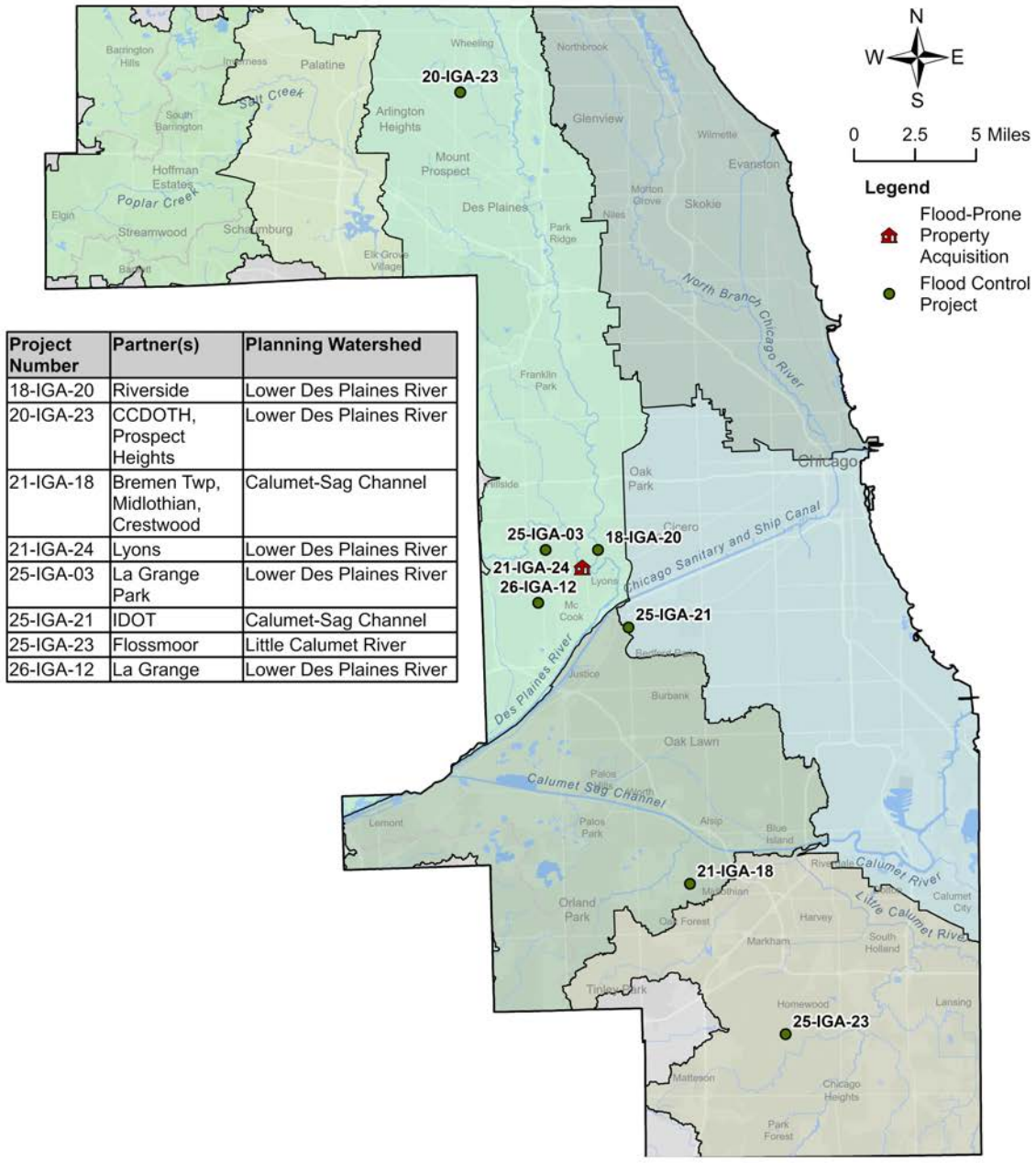
* These projects are funded in the Capital Improvements Bond Fund

This map displays projects for award and under construction.

EXISTING MWRD SUPPORTED FLOOD CONTROL RESERVOIRS



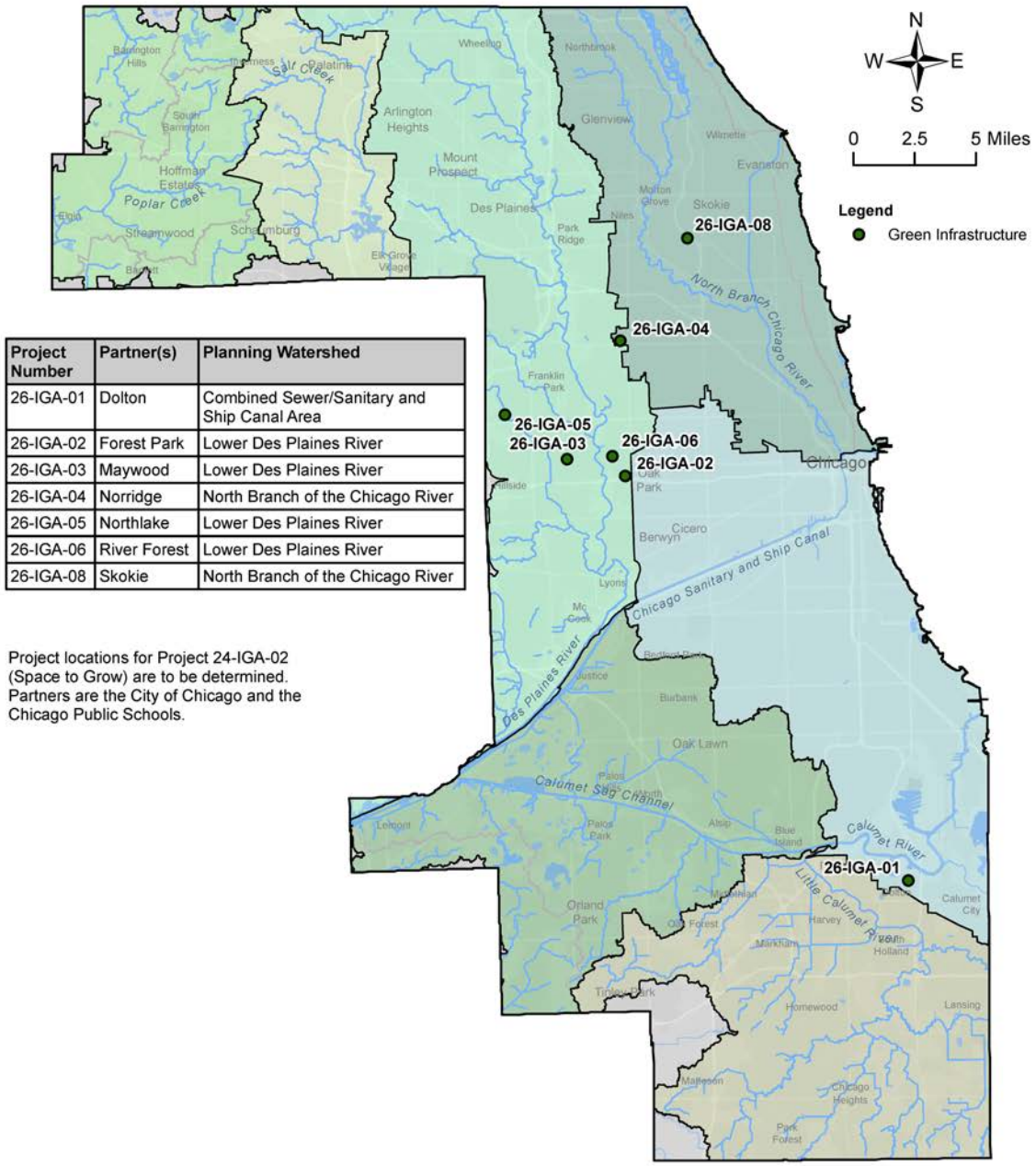
STORMWATER MANAGEMENT PROJECTS
INTERGOVERNMENTAL AGREEMENTS



Project Number	Partner(s)	Planning Watershed
18-IGA-20	Riverside	Lower Des Plaines River
20-IGA-23	CCDOTH, Prospect Heights	Lower Des Plaines River
21-IGA-18	Bremen Twp, Midlothian, Crestwood	Calumet-Sag Channel
21-IGA-24	Lyons	Lower Des Plaines River
25-IGA-03	La Grange Park	Lower Des Plaines River
25-IGA-21	IDOT	Calumet-Sag Channel
25-IGA-23	Flossmoor	Little Calumet River
26-IGA-12	La Grange	Lower Des Plaines River

This map displays projects for award and under construction.

STORMWATER MANAGEMENT PROJECTS
GREEN INFRASTRUCTURE



Project Number	Partner(s)	Planning Watershed
26-IGA-01	Dolton	Combined Sewer/Sanitary and Ship Canal Area
26-IGA-02	Forest Park	Lower Des Plaines River
26-IGA-03	Maywood	Lower Des Plaines River
26-IGA-04	Norridge	North Branch of the Chicago River
26-IGA-05	Northlake	Lower Des Plaines River
26-IGA-06	River Forest	Lower Des Plaines River
26-IGA-08	Skokie	North Branch of the Chicago River

Project locations for Project 24-IGA-02 (Space to Grow) are to be determined. Partners are the City of Chicago and the Chicago Public Schools.

This map displays projects for award and under construction.

50000 STORMWATER MANAGEMENT FUND — OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. Implementation of the Watershed Management Ordinance. Initiation of the program to improve flood control, manage runoff, improve water quality throughout Cook County, and clearly define uniform rules and regulations.	$ 8,371,800	8.5 %
2. Planning, design, and construction of stormwater management projects by the District or outside agencies under agreement.	$ 83,959,100	85.2 %
3. Operation and maintenance of natural and manmade drainageways for the purpose of stormwater management.	$ 6,243,300	6.3 %
Totals	$ 98,574,200	100.0 %

PROGRAMS BY PRIORITY:		2025		Budgeted		Change		
Number	Name	Actual		FTEs	Dollars	Dollars	Percent	
4310	Stormwater Management Planning	$ 646,888	2027	—	$ 73,800	$ (805,800)	(91.6)	a)
			2026	1	$ 879,600			
4320	Stormwater Management Regulation	$ 4,880,877	2027	44	$ 5,824,000	$ 175,800	3.1	b)
			2026	45	$ 5,648,200			
4330	Operations and Maintenance	$ 5,509,356	2027	26	$ 6,243,300	$ 181,700	3.0	c)
			2026	26	$ 6,061,600			
4340	Flood Mitigation Projects	$ 68,723,698	2027	24	$ 83,748,300	$ 2,303,200	2.8	d)
			2026	24	$ 81,445,100			
4350	Administrative Overhead	$ 2,011,393	2027	4	$ 2,475,000	$ (64,100)	(2.5)	
			2026	4	$ 2,539,100			
7604	Social Security and Medicare Contributions	$ —	2027	—	$ —	$ —	—	
			2026	—	$ —			
7700	Grants, Loans, Permits and Government Operations	$ —	2027	2	$ 209,800	$ 35,200	20.2	e)
			2026	2	$ 174,600			
	Totals	$ 81,935,676	2027	100	$ 98,574,200	$ 1,826,000	1.9 %	
			2026	102	$ 96,748,200			

a) Decrease is due to the completion of the Stormwater Program Manager Separate Sewer Area contract in 2026 ($745,000).

b) Increase is due to the reallocation of salaries to more accurately reflect current activities ($98,800).

c) Increase is due to revised estimates for the Waterways Maintenance contract ($150,000).

d) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these facts are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance.

e) Increase is due to the reallocation of salaries to more accurately reflect current activities ($20,700).

50000 STORMWATER MANAGEMENT FUND — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4310	Stormwater Management Planning					
4311	Watershed Councils	Cost	$ 49,057	$ 50,800	$ 53,300	
4313	Watershed Plan Development	Cost	$ 524,995	$ 745,000	$ —	a)
4314	Publications and Public Information	Cost	$ 26,185	$ 28,200	$ 1,000	b)
4315	Geographic Information System	Cost	$ 46,651	$ 55,600	$ 19,500	c)
4320	Stormwater Management Regulation					
4321	Permits	Cost	$ 2,422,532	$ 2,906,000	$ 2,991,400	
4322	Watershed Management Ordinance Development	Cost	$ 290,910	$ 310,100	$ 305,600	
4323	Inspections	Cost	$ 1,654,598	$ 1,841,700	$ 1,983,000	
4324	Watershed Management Ordinance Administration	Cost	$ 314,192	$ 365,500	$ 348,500	
4326	Watershed Management Ordinance Infiltration/Inflow Control Program	Cost	$ 198,645	$ 224,900	$ 195,500	
4330	Operations & Maintenance					
4331	Stormwater Detention Reservoir Activity	Cost	$ 1,466,346	$ 1,765,800	$ 1,775,300	
4332	Small Streams Maintenance	Cost	$ 3,013,253	$ 3,141,800	$ 3,341,300	d)
		Debris Cubic Yards Removed	8,664	17,000	17,000	
		Cost per Cubic Yard	$ 348	$ 184.81	$ 196.55	
4334	Operations & Maintenance Contracted with Other Governments	Cost	$ 211,922	$ 211,900	$ 215,800	
4335	Waterways Debris Removal	Cost	$ 817,835	$ 942,100	$ 910,900	

a) Decrease is due to the completion of the Stormwater Program Manager Separate Sewer Area contract in 2026 ($745,000).
b) Decrease is due to the drop of one FTE position ($25,400).
c) Decrease is due to the reallocation of salaries to more accurately reflect current activities ($35,000).
d) Increase is due to revised estimates for the Waterways Maintenance contract ($150,000).

50000 STORMWATER MANAGEMENT FUND — PERFORMANCE DATA

Program Number	Measurable Activity		2025 Actual	2026 Budget	2027 Targeted Goal	
4340	Flood Mitigation Projects					
4341	Planning/Design	Cost	$ 3,519,914	$ 7,838,000	$ 15,416,600	e)
4342	Contract Administration	Cost	$ 744,366	$ 797,900	$ 829,500	
4343	Construction	Cost	$ 45,027,671	$ 20,306,300	$ 26,708,400	e)
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	$ 17,565,307	$ 41,186,800	$ 38,752,200	e)
4345	Land and Easements	Cost	$ 1,866,440	$ 11,316,100	$ 2,041,600	e)
4350	Administrative Overhead	Cost	$ 2,011,393	$ 2,539,100	$ 2,475,000	
7604	Social Security and Medicare Contributions	Cost	$ 163,464	$ —	$ —	
7700	Grants, Loans, Permits and Government Operations					
7701	Grant/Loan Applications	Cost	$ —	$ 107,200	$ 126,100	f)
7703	Grant/Loan Processing	Cost	$ —	$ 67,400	$ 83,700	g)
		Totals	$ 81,935,676	$ 96,748,200	$ 98,574,200	

e) The projects proposed for each year are based on detailed watershed plans identifying flooding problems within each of the six major watersheds. The number of actual projects awarded may not, on face value, qualify performance. There are several factors that could either increase or decrease the number of projects awarded. Some of these facts are project size and complexity, project schedules, intergovernmental agreements' lead times, and unforeseen obstacles. The numbers are provided only as a general indicator of performance.

f) Increase is due to the reallocation of salaries to more accurately reflect current activities ($10,400).

g) Increase is due to the reallocation of salaries to more accurately reflect current activities ($10,400).

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	$ —
601050	Compensation Plan Adjustments	64,252	218,000	218,000	67,862	194,800	132,600	—
601060	Compensation for Paid Overtime	143,039	185,000	185,000	103,684	115,900	185,000	—
601070	Social Security and Medicare Contributions	163,464	180,500	180,500	133,220	172,000	187,100	—
601080	Salaries of Nonbudgeted Employees	—	10,000	10,000	—	—	10,000	—
601100	Tuition and Training Payments	39,658	43,100	43,100	22,632	23,200	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	—
601270	General Salary Adjustments	—	—	—	—	—	321,800	—
100	TOTAL PERSONAL SERVICES	13,169,947	14,754,300	14,754,300	9,907,543	14,158,900	15,002,500	—
612010	Travel	4,751	13,000	13,000	5,430	8,000	15,000	—
612030	Meals and Lodging	6,995	40,000	40,000	17,761	18,900	23,800	—
612040	Postage, Freight, and Delivery Charges	841	1,500	1,500	1,200	1,000	1,000	—
612050	Compensation for Personally-Owned Automobiles	354	4,500	4,500	631	2,300	3,000	—
612080	Motor Vehicle Operating Services	6	800	800	59	300	600	—
612250	Court Reporting Services	8,676	14,000	14,000	12,000	15,300	22,000	—
612280	Subscriptions and Membership Dues	23,095	25,700	25,700	9,390	23,100	25,000	—
612330	Rental Charges	11,893	13,000	13,000	12,415	12,500	13,200	—
612400	Intergovernmental Agreements	17,165,956	40,757,600	40,757,600	34,860,951	22,959,900	38,304,600	—
612410	Governmental Service Charges	500	500	500	500	500	500	—
612420	Maintenance of Grounds and Pavements	—	150,000	150,000	—	150,000	150,000	—
612430	Payments for Professional Services	517,943	672,200	672,200	574,960	426,000	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	—
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	—
612490	Contractual Services, N.O.C.	159,182	287,100	287,100	180,453	175,200	287,500	—
612520	Waste Material Disposal Charges	174,420	160,000	160,000	159,981	82,200	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	—
612790	Repairs to Marine Equipment	53,454	187,100	187,100	178,727	85,100	159,900	—
612800	Repairs to Office Furniture and Equipment	4,232	6,000	6,000	5,340	5,700	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	—
200	TOTAL CONTRACTUAL SERVICES	23,366,006	52,776,000	52,746,000	45,325,206	31,056,900	58,425,800	—
623130	Buildings, Grounds, Paving Materials, and Supplies	4,863	7,500	7,500	5,000	6,500	7,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	7,371	17,200	17,200	12,531	6,800	16,500	—
623560	Processing Chemicals	2,213	7,500	7,500	4,000	4,000	5,000	—
623680	Tools and Supplies	6,829	11,600	11,600	10,930	11,100	10,600	—
623700	Wearing Apparel	7,091	10,000	10,000	8,433	8,700	12,000	—
623720	Books, Maps, and Charts	—	200	200	—	—	200	—
623820	Fuel	4,621	9,000	9,000	9,000	9,000	12,000	—
623990	Materials and Supplies, N.O.C.	201,996	170,000	310,000	308,757	229,800	220,000	—
300	TOTAL MATERIALS AND SUPPLIES	234,984	233,000	373,000	358,651	275,900	283,800	—
634790	Marine Equipment	30,066	—	—	—	—	—	—
634860	Vehicle Equipment	250,717	—	—	—	—	—	—
634990	Machinery and Equipment, N.O.C.	—	10,000	—	—	—	10,000	—
400	TOTAL MACHINERY AND EQUIPMENT	280,783	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	—
645690	Capital Projects, N.O.C.	—	100,000	50,000	—	—	100,000	—
645720	Preservation of Waterway Facility Structures	6,170	50,000	—	—	—	350,000	—
500	TOTAL CAPITAL PROJECTS	43,591,127	18,274,900	18,174,900	15,518,790	13,201,100	23,452,100	—
667330	Right-of-Way Properties	1,292,831	10,550,000	10,325,000	8,553,393	8,641,200	1,000,000	—
667340	Payments for Easements	—	150,000	375,000	368,605	368,700	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	—
TOTAL STORMWATER MANAGEMENT FUND		$ 81,935,678	$ 96,748,200	$ 96,748,200	$ 80,032,188	$ 67,702,700	$ 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.

Fund: Stormwater Management		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
50000	**Engineering Department**					
511	**Stormwater Management Administration Section**					
HP16	Grant Administrator	—	1		1	
HP14	Grant Writer	—	1		1	
TOTAL 511	Stormwater Management Administration Section	—	2	219,454	2	245,907
516	**Local Sewer Systems Section**					
HP18	Principal Civil Engineer	3	3		3	
HP17	Senior Civil Engineer	10	10		10	
HP15	Associate Civil Engineer	10	10		10	
HP14	Assistant Civil Engineer	7	9		9	
HP14	Engineering Technician V	3	3		3	
HP12	Engineering Technician IV	7	7		8	
HP12	Engineering Technician IV #4	1	1		—	
HP11	Administrative Specialist	—	1		1	
HP09	Administrative Clerk	1	—		—	
HP09	Administrative Clerk #1	—	1		—	
TOTAL 516	Local Sewer Systems Section	42	45	5,490,584	44	5,493,177
522	**Stormwater Management Section**					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	4	4		4	
HP17	Senior Civil Engineer	8	8		8	
HP15	Associate Civil Engineer	5	5		5	
HP14	Assistant Civil Engineer	5	5		5	
HP14	Public Affairs Specialist #1	1	1		—	
HP11	Administrative Specialist	1	—		—	
TOTAL 522	Stormwater Management Section	25	24	3,431,735	23	3,313,173
556	**Construction Field Services Section**					
HP17	Senior Civil Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	

Fund: Stormwater Management		POSITION ANALYSIS				
		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
HP14	Engineering Technician V	1	1		1	
TOTAL 556	Construction Field Services Section	3	3	409,816	3	422,831
TOTAL	Engineering Department	70	74	9,551,589	72	9,475,088
60000	**Maintenance & Operations Department**					
630	**General Division Waterways Control Section**					
634	**Channel Maintenance Unit**					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
TOTAL 634	Channel Maintenance Unit	2	2	313,258	2	313,259
636	**Boat Operations Unit**					
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 636	Boat Operations Unit	6	6	667,243	6	651,174
639	**Channel Maintenance Unit**					
HP15	Associate Civil Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
NR8650	Maintenance Laborer Class A Shift	2	2		2	
TOTAL 639	Channel Maintenance Unit	5	5	582,607	5	597,215
679	**Collection System Unit**					
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	4	4		4	
PR6473	Truck Driver	1	1		1	
TOTAL 679	Collection System Unit	6	6	632,653	6	656,843
TOTAL 630	General Division	19	19	2,195,761	19	2,218,491

Fund: Stormwater Management

POSITION ANALYSIS

		2025	2026		2027	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
940	**Stickney Service Area General Plant Services Section**					
924	**Stickney Maintenance Unit**					
PR7773	Pipefitter	1	1		1	
TOTAL 924	Stickney Maintenance Unit	1	1	121,680	1	123,760
934	**Stickney Mechanical Operations Unit**					
NR8650	Maintenance Laborer Class A Shift	4	4		4	
NR6831	Operating Engineer I	4	4		4	
TOTAL 934	Stickney Mechanical Operations Unit	8	8	926,515	8	963,539
TOTAL 940	Stickney Service Area General Plant Services Section	9	9	1,048,195	9	1,087,299
TOTAL	Maintenance & Operations Department	28	28	3,243,956	28	3,305,790
TOTAL	Stormwater Management	98	102	12,795,545	100	12,780,877

NOTES: 1. The positions budgeted are funded by the Stormwater Management Fund while the operations remain in the Engineering and Maintenance & Operations Departments.

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

NOTE PAGE

SECTION VII
OTHER FUNDS

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

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

The Bond Redemption & Interest Fund is used to accumulate the proceeds from property taxes and investment income, which are set aside to pay the principal and interest on the outstanding bond issues of the District. These funds are segregated and accounted for by each bond issue. A narrative description of this fund and an appropriation schedule, detailing payment of principal and interest during 2027, are included in this section. A tax levy ordinance for the principal and interest due in 2027 and 2028 from the Bond Redemption & Interest Fund is included in Section VIII of this Budget. Statements of Outstanding Bonds and Estimated Statutory Debt Margin, with a graphic illustration of past, current, and estimated future debt service, are included in the Budget and Financial Summaries, Schedules, and Exhibits section, starting on page 60.

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

The District utilizes Corporate, Construction, and Stormwater Working Cash Funds, as authorized by Illinois Compiled Statutes, to make temporary loans to the Corporate, Construction, and Stormwater Management Funds. Loans are repaid to the Working Cash Funds from the tax levies of the funds. The use of Working Cash Funds eliminates the need to issue short-term financing. There will be no tax levies for the Corporate, Construction, or Stormwater Working Cash Funds in 2027.

Reserve Claim Fund:
- Description of Fund, Purpose, and Operation 391
- Line Item Analysis 393

Bond Redemption & Interest Fund:
- Description of Fund, Purpose, and Operation 394
- Appropriation for Payment of Outstanding Bonds, 2027 397

Retirement Fund:
- Description of Fund, Purpose, and Operation 400

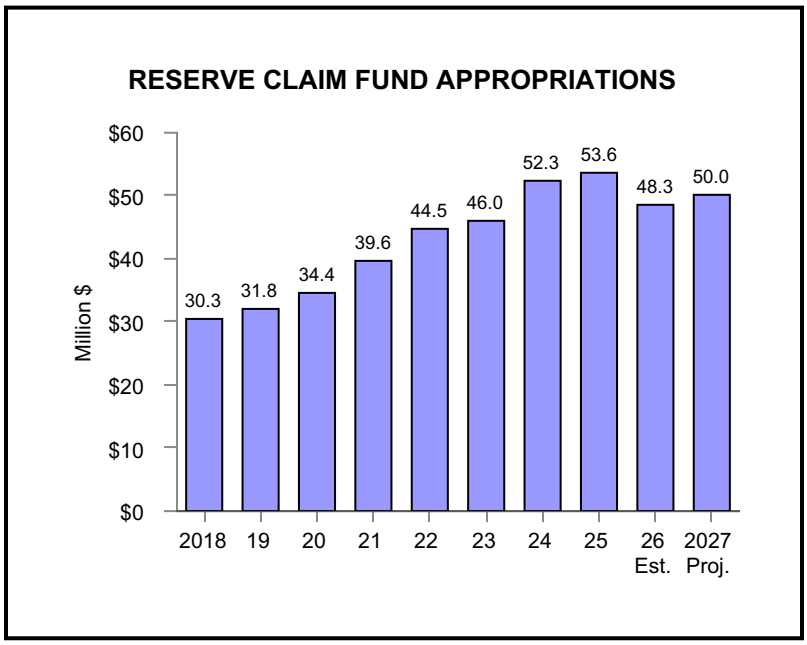
Appropriation Ordinance (continued) 403

RESERVE CLAIM FUND

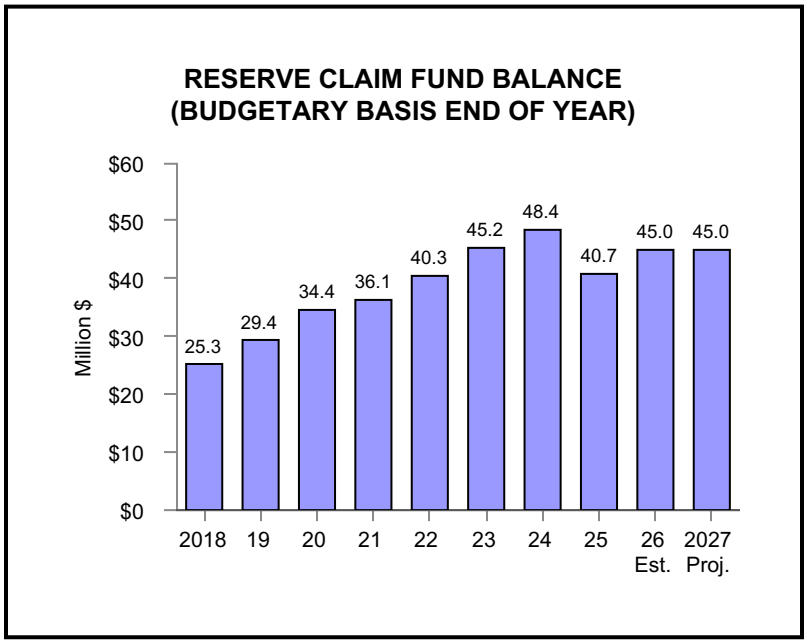
Description of Fund, Purpose, and Operation

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

A property tax levy limited by law at 0.5 cents per $100 of equalized assessed valuation (EAV) provides funds for this purpose. The accumulation of funds, per Illinois Statute, is not to exceed 0.05 percent of the EAV, or approximately $108.1 million. Resources are accumulated in this fund to the extent that revenue from the annual tax levy and investment income on the fund balance is reduced by the payment of claims.



The policy, set by the Board of Commissioners, is to accumulate a reserve fund balance towards the statutory limit and to levy at the statutory tax rate limit. This policy is similar in function to insurance reserves. The estimated 2026 year-end fund balance is $45.0 million and the projection for 2027 is $45.0 million.

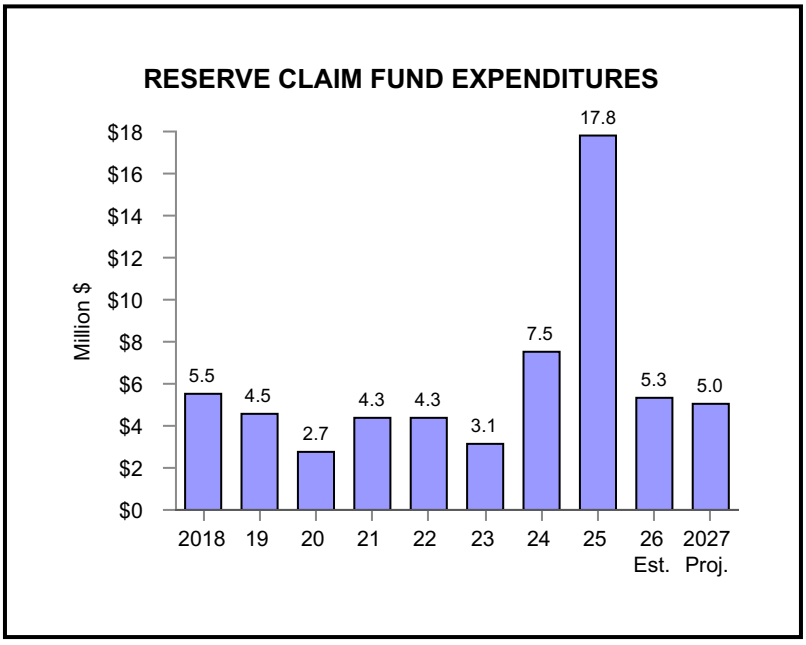


The Statutory Limit for Budget Year 2027 Proj. is $108.1 million.

Description of Fund, Purpose, and Operation (continued)

The appropriation for the Reserve Claim Fund is not designed to be spent during any one budget year. The available fund balance plus new revenue to be received must be appropriated each year to authorize the District to fund emergencies and to settle large claims or lawsuits. Designation is also provided for accounts payable and other contingent liabilities. For 2027, accounts payable and other liabilities are estimated at $2.0 million. The designation for liabilities is reviewed and adjusted on an annual basis.

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



2025 - Increased expenditures are due to water damage experienced at the Main Office Building Annex.

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	$ —
100	TOTAL PERSONAL SERVICES	4,040,648	10,000,000	10,000,000	3,434,849	4,577,400	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	—
700	TOTAL FIXED AND OTHER CHARGES	13,739,734	38,273,800	38,273,800	673,414	745,200	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	$ —

NOTE: Amounts may not add up due to rounding.

BOND REDEMPTION & INTEREST FUND

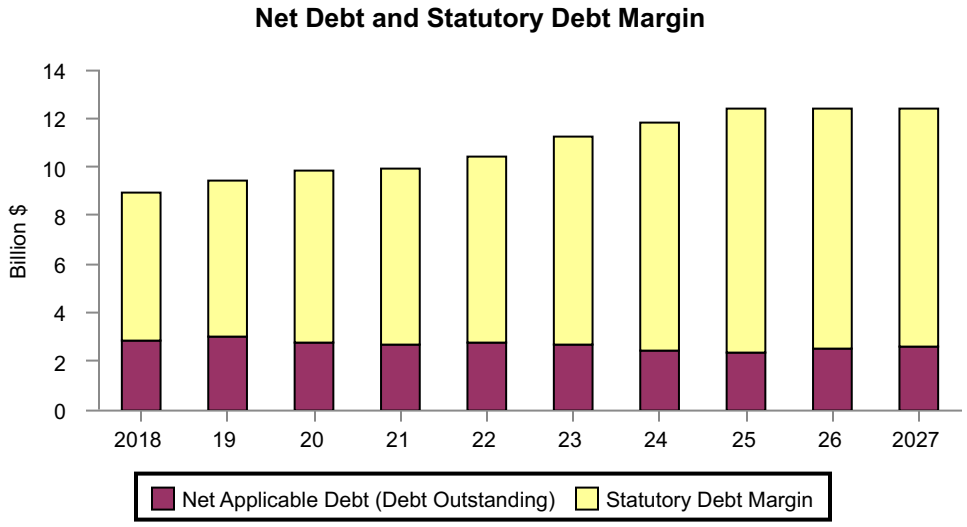
Description of Fund, Purpose, and Operation

The District's Bond Redemption & Interest Fund is a debt service fund established to account for annual property tax levies and certain other revenues, principally interest on investments, which are used for the payment of interest and redemption of general obligation bond issues. Sub-funds are established for each debt issue. The 2027 appropriation for bond redemption and interest payments is $265,823,300.

Debt Limits, Margins, and Borrowing Authority

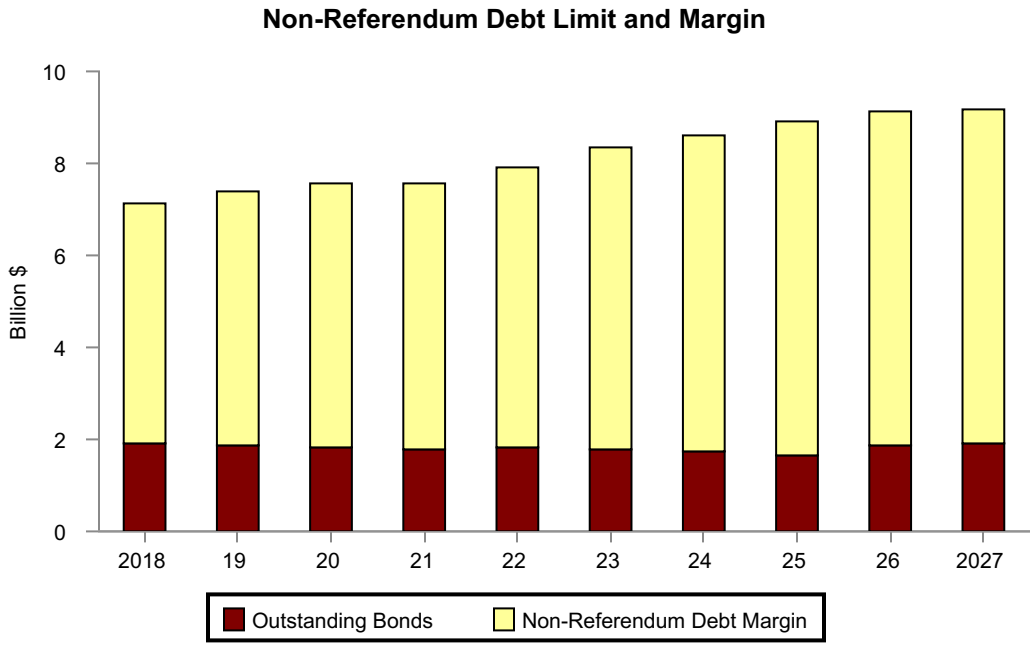
Applicable Illinois Compiled Statutes establish the following limitations relative to the District:

- General Obligation Notes may be issued at an amount not to exceed 85 percent of the current General Corporate Fund tax levy;
- The District may fund up to 100 percent of the aggregate total of the estimated amount of taxes levied or to be levied for corporate purposes plus the General Corporate Fund portion of the personal property replacement tax allocation certified for distribution during the budget year, through borrowing from the Corporate Working Cash Fund and the issuance of tax anticipation notes or warrants;
- The District's debt may not exceed 5.75 percent of the last published equalized assessed valuation (EAV) of taxable real property ($216.2 billion for 2025) within the District boundary. On December 31, 2026, the District's statutory debt limit is estimated at $12.4 billion, with a net applicable debt of $2.6 billion and an estimated statutory debt margin of approximately $9.8 billion;



- The amount of non-referendum Capital Improvements Bonds which may be outstanding may not exceed 3.35 percent of the last-known EAV of taxable real property within the District boundary. On December 31, 2026, it is estimated that the District's outstanding capital improvement and refunding bonds will total $1.9 billion with a non-referendum statutory debt limit of $7.2 billion and a non-referendum bonded debt margin of $5.3 billion;
- The Illinois Compiled Statutes provide authorization for the funding of the District's Capital Improvement Program by the issuance of non-referendum Capital Improvements Bonds through the year 2034, as extended, effective January 1, 2020. Bonds may be issued during any one budget year in an amount not to exceed $150.0 million plus the amounts of any bonds authorized and unissued during the three preceding budget years. This amount was increased from $100.0 million during 2003 as the result of Public Act 93-0279. The extension of non-referendum bonding authority is a significant change that accommodates funding of the capital program as planned. Build America Bonds were issued in the amount of $600.0 million in August 2009, and were exempted from the non-referendum authority by statute;
- Under the Tax Cap laws, "limited bonds" can be issued to the extent that the total debt service requirements of any new debt, when combined with existing debt service, does not exceed the debt service extension base established by the Act. The debt service extension limitation for the District, related to the 2026 tax year, is $211.5 million;

Description of Fund, Purpose, and Operation (continued)



- 1997 legislation expanded the "limited bond" authority for the District. Public Act 90-0485 excludes debt associated with the Tunnel and Reservoir Plan program from the limitations imposed by prior Tax Cap legislation;
- Public Act 96-0501 allows for an annual increase in this debt service extension limitation base by the lesser of five percent or the percentage increase in the Consumer Price Index beginning with the 2009 levy.

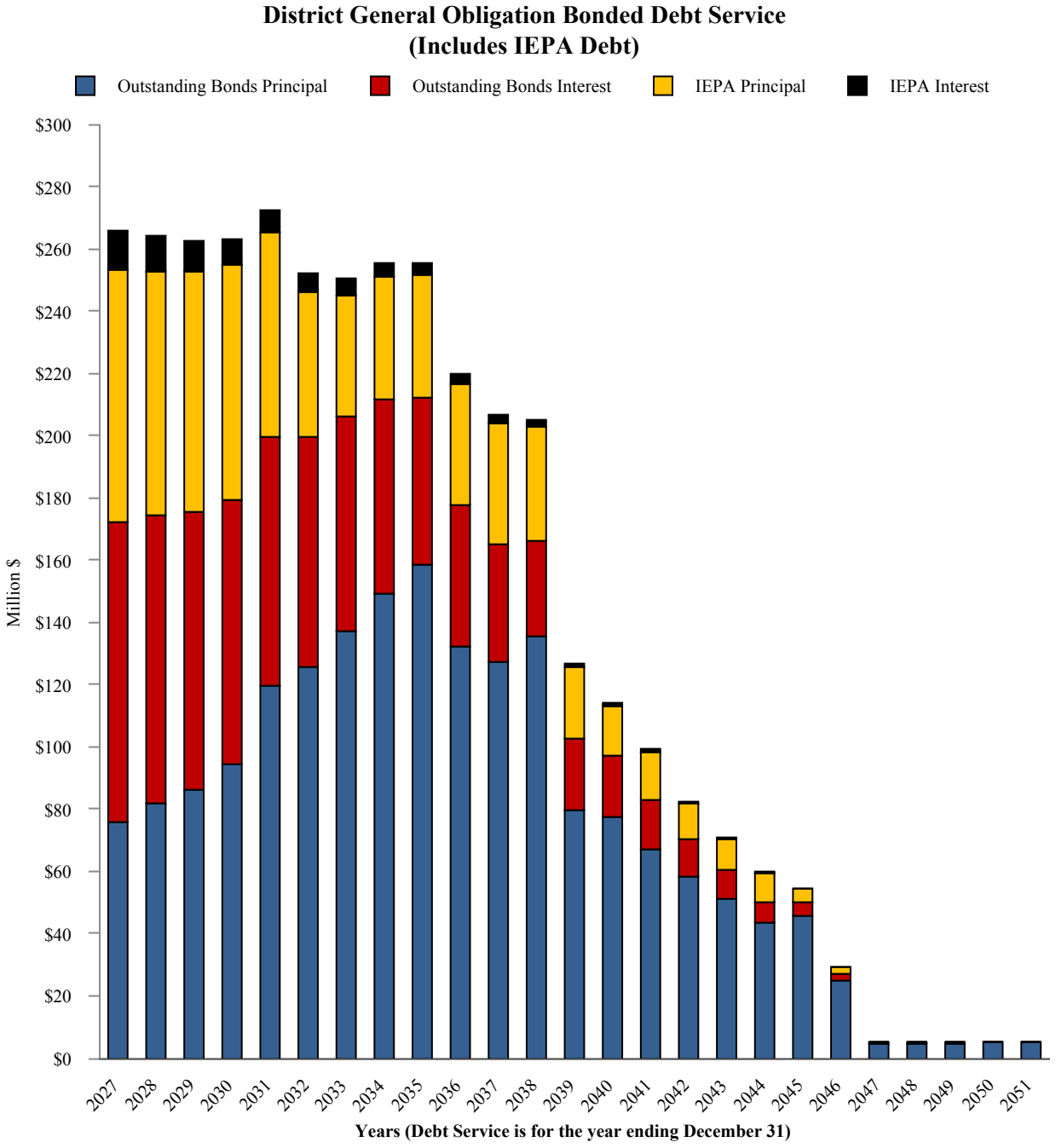
BOND REDEMPTION & INTEREST FUND

Description of Fund, Purpose, and Operation (continued)

Current and Future Bond Debt Service

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

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



BOND REDEMPTION & INTEREST FUND
Appropriation for Payment of Outstanding Bonds During the Year 2027

BOND ISSUE	RATES OF INTEREST	January 1, 2027 INTEREST PAYABLE	January 1, 2027 PRINCIPAL PAYABLE	July 1, 2027 INTEREST PAYABLE	July 1, 2027 PRINCIPAL PAYABLE	TOTAL PAYABLE
Capital Improvements Bonds - Series:						
2016 Qualified Energy Conservation Limited Tax Series F	4.0	$ 80,000 (1)	$ —	$ 80,000 (2)	$ — (2)	$ 160,000
2009 Limited Tax Series	5.7	17,160,000 (1)	—	17,160,000 (2)	— (2)	34,320,000
2021 Limited Tax Series A	4.0 to 5.0	2,628,100 (1)	—	2,628,000 (2)	2,435,000 (2)	7,691,100
2021 Unlimited Tax Series B	5.0	750,000 (1)	—	750,000 (2)	— (2)	1,500,000
2024 Limited Tax Series A	5.0	6,332,700 (1)	—	6,332,600 (2)	3,195,000 (2)	15,860,300
2024 Unlimited Tax Series B	5.0	453,800 (1)	—	453,700 (2)	— (2)	907,500
2026 Limited Tax Series A	5.0 to 5.3	3,186,200 (1)	—	3,186,100 (2)	— (2)	6,372,300
2026 Unlimited Tax Series B	5.0	344,500 (1)	—	344,500 (2)	— (2)	689,000
State Revolving Fund Bonds - Series:						
14M SRF L175372	1.750	$ 8,100	$ 36,400	$ 7,800	$ 36,700	$ 89,000
14N SRF L175371	1.750	7,700	34,700	7,400	34,900	84,700
14O SRF L175305 *	1.750	18,300	78,600	17,600	79,300	193,800
16A SRF L174555	1.750	727,600	3,128,500	700,100	3,155,700	7,711,900
14P SRF L175369	1.560	20,300	99,100	19,600	99,700	238,700
16C SRF L175367	1.760	204,600	799,600	197,500	806,500	2,008,200
14Q SRF L175539	1.760	20,200	75,500	19,400	76,100	191,200
14R SRF L175517 *	1.840	293,500	928,000	284,800	936,500	2,442,800
21E SRF L175569	1.110	41,100	198,300	40,000	199,400	478,800
16G SRF L174708	2.000	132,700	381,300	128,800	385,100	1,027,900
16H SRF L172130	2.000	111,100	319,400	107,900	322,600	861,000
16I SRF L173798	2.000	219,500	585,200	213,500	591,000	1,609,200
21D SRF L175523	1.110	103,900	471,100	101,200	473,600	1,149,800
16K SRF L172741	2.000	24,100	74,800	23,300	75,600	197,800
16N SRF L175578	1.350	56,500	206,200	55,100	207,500	525,300
21G SRF L174620	1.110	136,200	617,700	132,800	621,100	1,507,800
16P SRF L172744	1.350	49,300	212,300	47,700	213,700	523,000
16O SRF L173801	1.350	21,300	77,800	20,800	78,200	198,100
21C SRF L172742	1.110	60,000	272,000	58,500	273,500	664,000
21B SRF L175574	1.240	159,500	602,400	155,800	606,200	1,523,900
21F SRF L173807	1.810	53,000	129,900	51,900	130,900	365,700
21N SRF L175165	1.610	109,100	326,000	106,400	328,500	870,000
21H SRF L176359	1.810	53,700	135,600	52,400	136,700	378,400
21I SRF L174711	1.810	352,900	813,200	345,400	820,600	2,332,100
21K SRF L176201	1.670	4,800	9,800	4,700	9,800	29,100
14B SRF L175171	2.210	16,700	71,900	15,900	72,700	177,200
14C SRF L174559	2.295	64,400	591,100	57,600	597,800	1,310,900
14D SRF L175263	1.860	76,500	322,400	73,500	325,400	797,800
14E SRF L173062	1.860	273,900	1,101,000	263,700	1,111,100	2,749,700
14F SRF L175342	1.750	480,700	1,890,700	464,100	1,907,100	4,742,600
14G SRF L175152	1.860	122,900	494,000	118,300	498,500	1,233,700
14H SRF L175355	1.860	6,500	31,800	6,200	32,000	76,500
14K SRF L175366	1.860	30,800	129,600	29,500	130,700	320,600
14L SRF L175368	1.750	30,200	136,000	29,000	137,100	332,300
09D SRF L174558	2.295	140,400	1,172,000	126,800	1,185,400	2,624,600

(1) Interest Payable June 1, 2027 (2) Interest and Principal Payable December 1, 2027

* Alternate Revenue Bond

BOND REDEMPTION & INTEREST FUND
Appropriation for Payment of Outstanding Bonds During the Year 2027

BOND ISSUE	RATES OF INTEREST	January 1, 2027 INTEREST PAYABLE	January 1, 2027 PRINCIPAL PAYABLE	July 1, 2027 INTEREST PAYABLE	July 1, 2027 PRINCIPAL PAYABLE	TOTAL PAYABLE
State Revolving Fund Bonds - Series (continued):						
12A SRF L174710	2.295	$ 37,700	$ 201,600	$ 35,300	$ 203,800	$ 478,400
12B SRF L174712	2.295	32,300	172,600	30,200	174,600	409,700
12C SRF L174621	1.995	38,600	397,500	34,600	401,400	872,100
12D SRF L174988	1.930	97,300	937,700	88,200	946,600	2,069,800
12E SRF L174709	1.930	26,600	149,600	25,000	151,000	352,200
12F SRF L174989	1.930	217,500	1,780,400	200,300	1,797,600	3,995,800
12G SRF L174923	1.930	209,700	848,300	201,500	856,400	2,115,900
12H SRF L174924	1.930	90,300	828,900	82,200	836,800	1,838,200
12L SRF L175161	2.210	112,500	1,091,900	100,300	1,104,000	2,408,700
12J SRF L175172	1.995	13,100	71,000	12,300	71,600	168,000
12K SRF L174925	1.995	38,200	384,800	34,300	388,700	846,000
09A SRF L173074	1.250	87,300	1,252,300	79,400	1,260,000	2,679,000
09B SRF L173064	—	—	191,500	—	191,400	382,900
09C SRF L173063	—	—	56,000	—	56,000	112,000
09I SRF L174675	1.250	17,300	298,400	15,300	300,300	631,300
07A SRF L172625	2.500	115,400	1,269,900	99,500	1,285,700	2,770,500
07B SRF L172850	2.500	87,600	837,700	77,000	848,100	1,850,400
07C SRF L172770	—	—	1,666,700	—	1,666,700	3,333,400
09G SRF L173075	1.250	55,200	805,500	50,000	810,400	1,721,100
09H SRF L173800	—	—	18,400	—	18,400	36,800
09E SRF L173005	1.250	68,300	1,071,300	61,600	1,077,900	2,279,100
07D SRF L172763	2.500	26,400	289,700	22,700	293,300	632,100
09F SRF L174557	1.250	118,800	1,703,400	108,100	1,714,100	3,644,400
04G SRF L172611	2.500	1,700	132,900	—	—	134,600
04H SRF L172849	2.500	106,600	1,662,300	85,700	1,682,900	3,537,500
04A SRF L172485	2.500	19,400	770,100	9,800	779,700	1,579,000
04B SRF L172488	2.500	22,700	899,700	11,400	910,800	1,844,600
04C SRF L172493	2.500	1,100	85,300	—	—	86,400
04D SRF L172494	2.500	1,100	81,800	—	—	82,900
04E SRF L172495	2.500	9,500	249,200	6,400	252,300	517,400
04F SRF L172496	—	—	99,400	—	99,400	198,800
12O SRF L175166	1.995	24,000	122,400	22,700	123,500	292,600
16B SRF L172129	1.840	30,000	102,600	29,000	103,400	265,000
12I SRF L175222	2.210	31,000	126,100	29,600	127,500	314,200
12M SRF L175168	2.210	83,500	305,300	80,100	308,500	777,400
12N SRF L175164	1.995	15,300	73,500	14,500	74,100	177,400
14I SRF L175223	1.860	58,200	233,700	56,000	235,900	583,800
14J SRF L175219	2.210	26,900	115,500	25,500	116,800	284,700
14A SRF L173076	2.210	236,000	2,291,300	210,600	2,316,600	5,054,500
16D SRF L175460	1.750	42,700	192,500	41,100	194,100	470,400
Refunding Bonds - Series:						
2007 Unlimited Tax Series B	5.3	$ 2,411,000 (1)	$ —	$ 2,410,900 (2)	$ — (2)	$ 4,821,900
2007 Limited Tax Series C	5.3	2,541,000 (1)	—	2,541,000 (2)	405,000 (2)	5,487,000
2021 Limited Tax Series C	5.0	2,310,800 (1)	—	2,310,700 (2)	2,420,000 (2)	7,041,500
2021 Unlimited Tax Series D	5.0	788,900 (1)	—	788,900 (2)	— (2)	1,577,800

(1) Interest Payable June 1, 2027 (2) Interest and Principal Payable December 1, 2027

* Alternate Revenue Bond

BOND REDEMPTION & INTEREST FUND
Appropriation for Payment of Outstanding Bonds During the Year 2027

BOND ISSUE	RATES OF INTEREST	January 1, 2027 INTEREST PAYABLE	January 1, 2027 PRINCIPAL PAYABLE	July 1, 2027 INTEREST PAYABLE	July 1, 2027 PRINCIPAL PAYABLE	TOTAL PAYABLE
Refunding Bonds - Series (continued):						
2021 Unlimited Taxable Series E	1.6 to 2.7	$ 986,600 (1)	$ —	$ 986,500 (2)	$ 6,725,000 (2)	$ 8,698,100
2021 Alternate Revenue Unlimited Taxable Series F *	0.6 to 3.1	435,300 (1)	—	435,300 (2)	— (2)	870,600
2024 Limited Tax Series C	5.0	807,200 (1)	—	807,100 (2)	15,645,000 (2)	17,259,300
2024 Unlimited Tax Series D	5.0	582,700 (1)	—	582,600 (2)	8,310,000 (2)	9,475,300
2024 Alternate Revenue Unlimited Tax Series E *	5.0	173,300 (1)	—	173,200 (2)	2,005,000 (2)	2,351,500
2026 Unlimited Tax Series C	5.0	4,784,000 (1)	—	4,784,000 (2)	29,240,000 (2)	38,808,000
2026 Limited Tax Series D	5.0	449,500 (1)	—	449,500 (2)	4,015,000 (2)	4,914,000
2026 Alternate Revenue Unlimited Tax Series E *	5.0	1,025,500 (1)	—	1,025,500 (2)	1,570,000 (2)	3,621,000
TOTAL		$ 54,662,900	$ 40,422,600	$ 54,295,300	$116,442,500	$265,823,300

(1) Interest Payable June 1, 2027 (2) Interest and Principal Payable December 1, 2027

* Alternate Revenue Bond

RETIREMENT FUND

Description of Fund, Purpose, and Operation

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

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

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

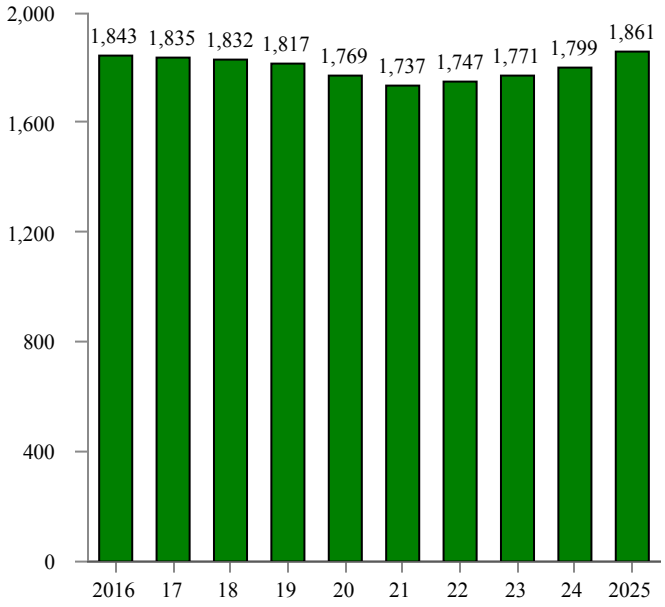
On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to $600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.

The 2026 appropriation included $10.0 million from the 2024 Property Tax Levy Adjustment Public Act 102-0519 to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2027 appropriation includes an equity transfer of $6.3 million and $14.0 million from the 2025 Property Tax Levy Adjustment Public Act 102-0519.

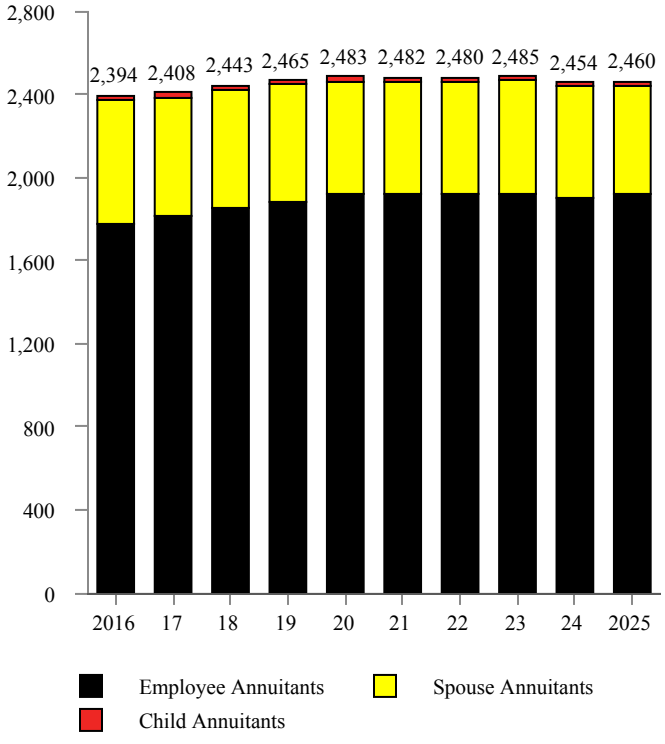
For the 2027 Budget, the gross property tax levy totals $79.7 million, an increase of $2.4 million, or 3.2 percent, above the 2026 adjusted levy. In addition, the Personal Property Replacement Tax allocation to the Retirement Fund in 2027 will be $19.7 million to complete the statutory revenue requirement. The 2027 appropriation is $114.5 million, an increase of $13.7 million, or 13.6 percent, above the 2026 Adjusted Budget.

As of December 31, 2025, the Fund had 1,861 active (contributing) participants, 1,917 employee annuitants, 522 spouse annuitants, and 21 child annuitants. In addition, the Fund had 26 District employees receiving disability benefits at the end of the year.

Active Participants



Annuitants

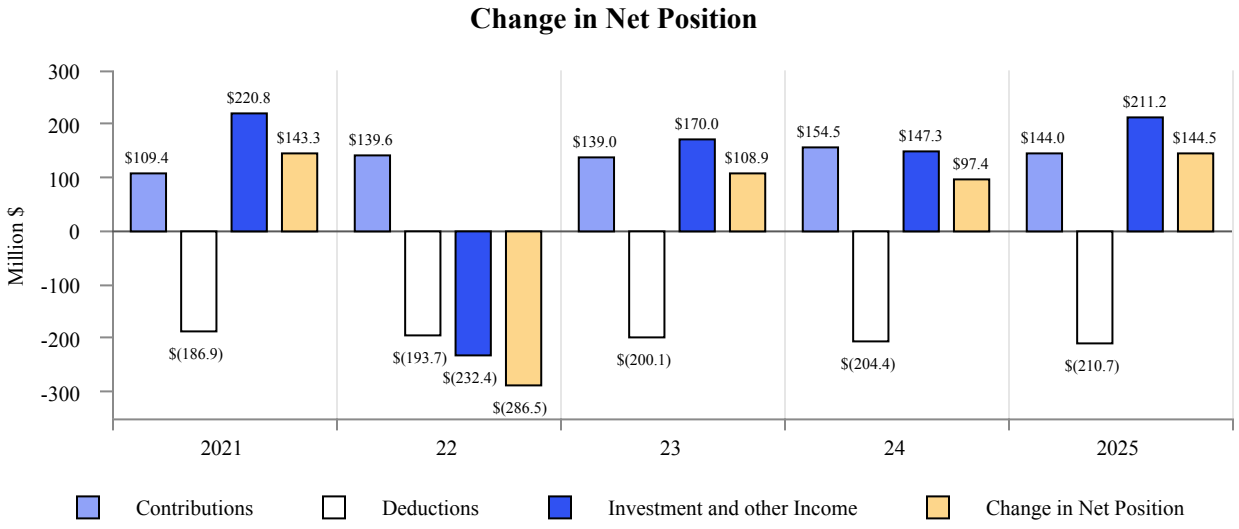


Description of Fund, Purpose, and Operation (continued)

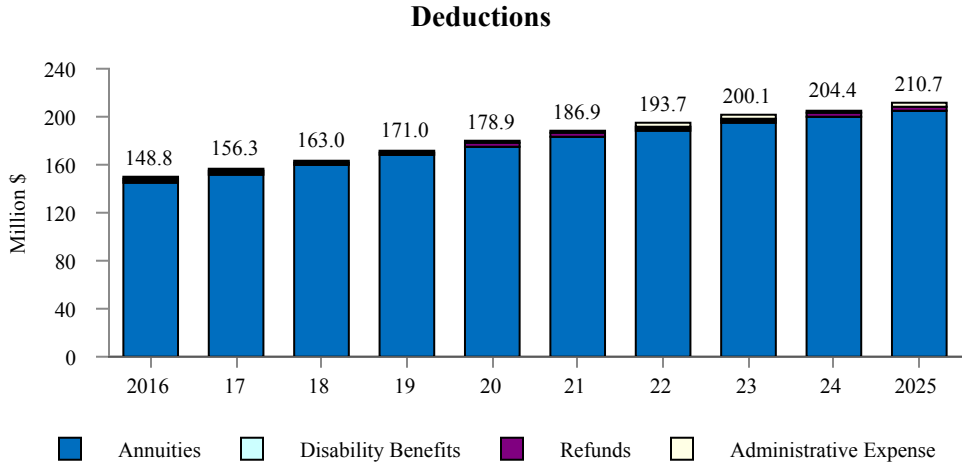
Additions to the Fund are from the following sources:

- Employee contributions - Beginning in 2015, (Tier I) employees contribute 12 percent of salary to the Fund. Employees hired on or after January 1, 2011 (Tier II) contribute 9 percent of salary.
- Employer contributions - Includes real estate property tax levies and the Personal Property Replacement Tax. In 2027, the District will levy a tax which will produce a sum that will be sufficient to meet the funding goals of the District's Funding Policy.
- Net investment income - Includes dividends and interest, as well as realized and unrealized appreciation (depreciation) in the fair value of the investments, less investment expense.

Total additions for 2025 were $355.2 million, or $53.4 million greater than in 2024, primarily due to changes in investment markets during the year. Additions in 2025 were the combined effect of employee and employer contributions of $144.0 million, net investment income of $211.1 million, securities lending and other income of $0.1 million.

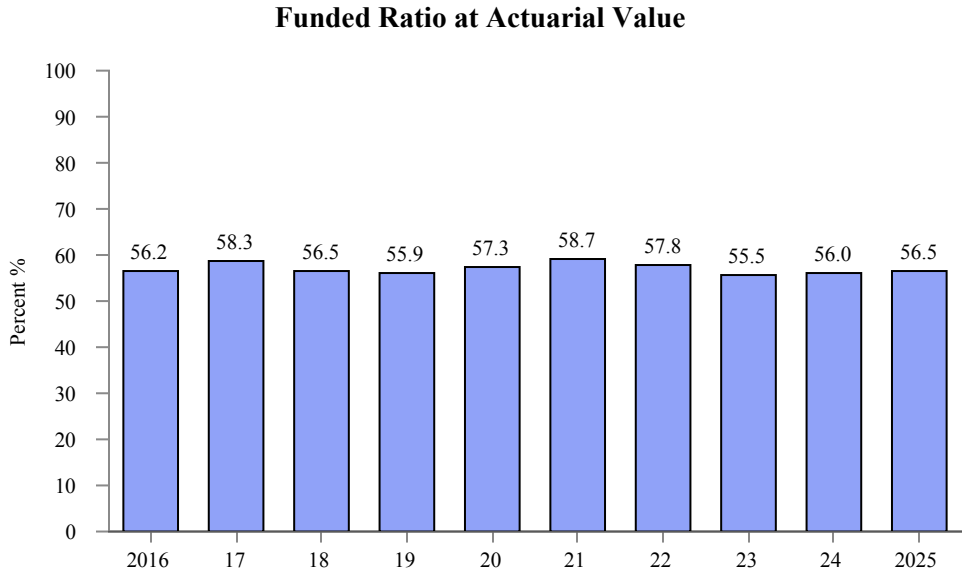


Deductions for 2025 were $210.7 million, which included annuity payments of $203.9 million, refunds of $2.6 million, administrative expenses of $3.2 million, and disability benefits of $1.0 million.

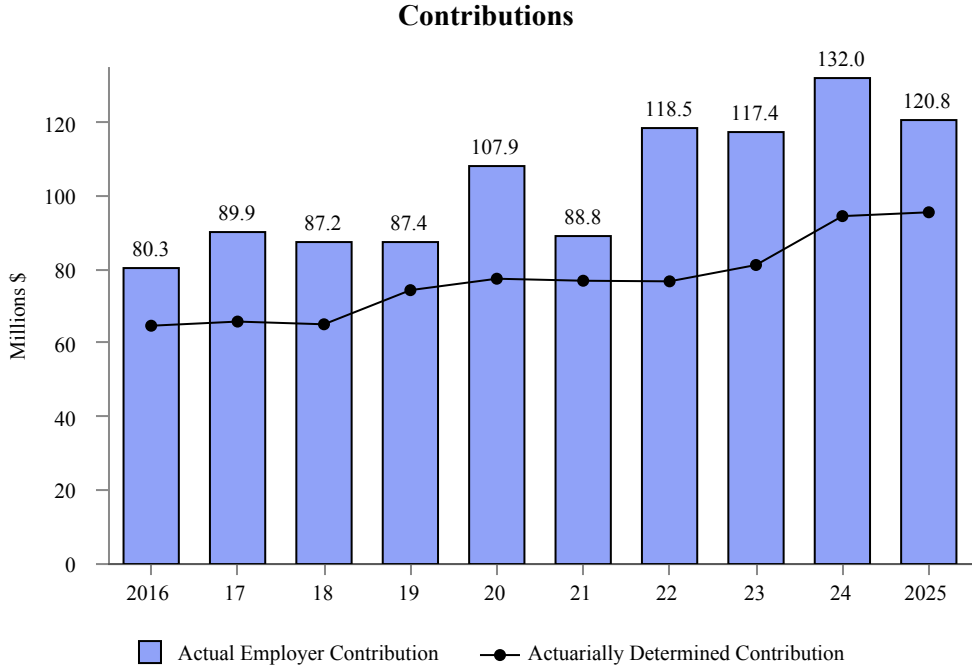


Description of Fund, Purpose, and Operation (continued)

As of December 31, 2025, the funded ratio of the Fund was 56.5 percent utilizing the Actuarial Asset Value required by the Governmental Accounting Standards Board, which is an increase from 56.0 percent as of December 31, 2024. The increase in funded ratio is primarily due to favorable Fund experience and contributions in excess of the actuarially determined amounts. The funded ratio has been in the range of 55.5 percent to 58.7 percent over the last ten years.



The 2026 actuarially determined contribution was $97.7 million. The 2027 total appropriation is $114.5 million, which includes $19.7 million from Personal Property Replacement Tax, $14.0 million from the 2025 Property Tax Levy Adjustment Public Act 102-0519, a $6.3 million transfer of excess revenue from the Corporate Fund, and $74.5 million is the expected employer contribution.



APPROPRIATION ORDINANCE NUMBER O26-008

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 (CONTINUED)

And an amount of Estimated Expenditures for the Purpose of the Metropolitan Water Reclamation District Retirement Fund of $114,461,000.

Section 9. That the appropriation herein of the amounts for the payment of "unpaid bills" or "contractual liabilities," or to defray the expense of any project or purpose, shall not be construed as an approval or an admission of liability by the Board of Commissioners of any said bills or contractual liabilities, or of any project or purpose mentioned herein but shall be regarded only as the provision of a fund or funds, for the payment thereof when said bills or contractual liabilities have been found to be valid and legal obligations against the Metropolitan Water Reclamation District of Greater Chicago and when properly vouchered and audited by the Department of Finance, or when any project or purpose is approved and authorized by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago, as the case may be.

Section 10. This ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

NOTE PAGE

SECTION VIII
TAX LEVY ORDINANCES

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

Each tax levy states the revenue which is to be raised, through the collection of property taxes, to finance the operations of a specific fund. The gross tax levy, which allows for loss in collection, is presented with the amount of estimated loss, where applicable. A factor of 3.5 percent for loss in collection is used for 2027 levies.

This section includes 2027 Tax Levy Ordinances for the Retirement Fund, Corporate Fund, Construction Fund, Reserve Claim Fund, and Stormwater Management Fund. A Tax Levy Ordinance, to pay the interest on outstanding bonds and to discharge the principal thereof, along with a detailed schedule of the 2027 Tax Levy for Payment of Outstanding Bonds, can also be found in this section.

Retirement Fund and Corporate Fund 405
Construction Fund 406
Bond Redemption & Interest Fund:
- Tax Levy Ordinance for Outstanding Bonds 407
- Tax Levy for Payment of Outstanding Bonds, 2027 410

Reserve Claim Fund 412
Stormwater Management Fund 413

ORDINANCE NUMBER O26-009

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

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

Section 1. That there be and is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, for the fiscal year ending December 31, 2027, the amounts of money hereinafter stated as follows:

For the amount certified to the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago by the Retirement Board of the Metropolitan Water Reclamation District Retirement Fund for the purpose of providing the revenue for the Retirement Fund of the Metropolitan Water Reclamation District pursuant to Article 13 of the Illinois Pension Code, the sum of $79,657,900 which includes the sum of $2,788,027 as a reserve for loss in collection of taxes.

For Corporate Purposes of the said Metropolitan Water Reclamation District of Greater Chicago, "the sum of $336,035,400 which includes the sum of $11,761,239 as a reserve for loss in the collection of taxes."

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the several amounts above set forth to be raised by taxation in the year 2027 and to file a certified copy of the Ordinance with the said County Clerk of Cook County and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amounts of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

ORDINANCE NUMBER O26-010

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

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

Section 1. That there be and is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, for the fiscal year ending December 31, 2027, to provide revenue for the replacement, remodeling, completion, alteration, construction, and enlargement, including alterations, enlargements and replacements which will add appreciably to the value, utility, or the useful life of sewage treatment works, administrative buildings, flood control facilities, or water quality improvement projects, and additions therefor, pumping stations, tunnels, conduits and intercepting sewers connecting therewith, and outlet sewers together with the equipment and appurtenances necessary thereto, and for the acquisition of the sites and rights of way necessary thereto, and for engineering expenses for designing and supervising the construction of the works above described, "the sum of $7,000,000 which includes the sum of $245,000 as a reserve for loss in collection of taxes."

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year 2027 and to file a certified copy of the Ordinance with the said County Clerk of Cook County, and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and subject to reduction as provided in the text below, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. That said County Clerk of Cook County, as tax extension officer for said District, is hereby directed to *reduce this levy of taxes* by the District for the year 2027 by the amount necessary to enable said District's aggregate tax levies to comply with the Property Tax Extension Limitation Law; that is, the entire reduction in the aggregate of all tax levies for said District for the year 2027 required by said Law shall be taken against the Construction Fund levy as set forth in this Ordinance.

Section 4. This Ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

ORDINANCE NUMBER O26-011

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

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

Section 1. For the purpose of creating a sinking fund to pay the principal and interest on outstanding bonds, there is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, and all taxable property in townships or parts of townships disconnected from the Metropolitan Water Reclamation District of Greater Chicago prior to January 1, 2027, but after the issuance of any bonds, the amounts of money hereinafter stated:

Capital Improvements Bonds - Series:		
2016 Qualified Energy Conservation Limited Tax Series F	07/07/16	$ 165,803
2009 Limited Tax Series	08/26/09	35,564,767
2021 Limited Tax Series A	12/07/21	10,481,140
2021 Unlimited Tax Series B	12/07/21	1,554,404
2024 Limited Tax Series A	12/19/24	16,565,285
2024 Unlimited Tax Series B	12/19/24	940,415
2026 Limited Tax Series A	09/09/26	6,603,330
2026 Unlimited Tax Series B	09/09/26	713,990
State Revolving Funds Bonds - Series:		
09D SRF L174558		$ 2,719,713
12A SRF L174710		495,642
12B SRF L174712		424,480
12C SRF L174621		903,545
12D SRF L174988		2,144,773
12E SRF L174709		364,864
12F SRF L174989		4,140,628
12G SRF L174923		2,192,505
12H SRF L174924		1,904,780
12I SRF L175222		325,514
12J SRF L175172		173,996
12K SRF L174925		876,578
12L SRF L175161		2,495,993
12M SRF L175168		805,537
12N SRF L175164		183,732
12O SRF L175166		303,113
14A SRF L173076		5,237,638
14B SRF L175171		183,566
14C SRF L174559		1,358,390
14D SRF L175263		826,616
14E SRF L173062		2,849,337
14F SRF L175342		4,914,482
14G SRF L175152		1,278,378
14H SRF L175355		79,106
14I SRF L175223		809,704
14J SRF L175219		294,921
14K SRF L175366		332,183
14L SRF L175368		344,269
14M SRF L175372		92,045
14N SRF L175371		87,667

ORDINANCE NUMBER O26-011

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 (CONTINUED)

State Revolving Funds Bonds - Series (continued):

14O SRF L175305	$ 200,769
14P SRF L175369	247,263
14Q SRF L175539	198,028
14R SRF L175517	2,531,354
16A SRF L174555	7,991,546
16B SRF L172129	273,531
16C SRF L175367	2,134,539
16D SRF L175460	487,332
16G SRF L174708	1,117,232
16H SRF L172130	927,870
16I SRF L173798	1,723,188
16K SRF L172741	204,793
16N SRF L175578	1,470,548
16O SRF L173801	278,693
16P SRF L172744	551,456
21B SRF L175574	1,789,230
21C SRF L172742	799,303
21D SRF L175523	1,326,379
21E SRF L175569	544,453
21F SRF L173807	998,005
21G SRF L174620	1,656,525
21N SRF L175165	881,728
21H SRF L176359	452,512
21I SRF L174711	2,981,618
21J SRF L172745	2,582,753
21K SRF L176201	715,154
09A SRF L173074	2,776,069
09B SRF L173064	396,777
09C SRF L173063	116,018
09I SRF L174675	654,053
07A SRF L172625	2,870,940
07B SRF L172850	1,917,381
07C SRF L172770	3,454,231
09G SRF L173075	1,783,486
09H SRF L173800	38,126
09E SRF L173005	2,361,653
07D SRF L172763	654,829
09F SRF L174557	3,776,467
04H SRF L172849	3,665,744
04F SRF L172496	205,942

ORDINANCE NUMBER O26-011

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 (CONTINUED)

Refunding Bonds - Series:

2007 Unlimited Tax Series B	03/21/07	$ 4,996,749
2007 Limited Tax Series C	03/21/07	5,244,288
2021 Limited Tax Series C	12/07/21	7,295,855
2021 Unlimited Tax Series D	12/07/21	1,634,974
2021 Unlimited Taxable Series E	12/07/21	9,057,769
2021 Alternate Revenue Unlimited Taxable Series F	12/07/21	2,166,341
2024 Limited Tax Series C	12/19/24	18,105,699
2024 Unlimited Tax Series D	12/19/24	7,652,591
2024 Alternate Revenue Unlimited Tax Series E	12/19/24	1,167,098
2026 Unlimited Tax Series C	09/09/26	42,177,202
2026 Limited Tax Series D	09/09/26	4,982,642
2026 Alternate Revenue Unlimited Tax Series E	09/09/26	3,753,886
		$ 279,705,441

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the several amounts above set forth to be raised by taxation in the year 2027 for the purpose of providing the funds to pay the interest on bonds and discharge the principal thereof, and to file a certified copy of this Ordinance with said County Clerk of Cook County, and said County Clerk of Cook County is hereby directed to cause aforesaid amounts of money to be extended upon and against taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2027, and the County Clerk of Cook County is further directed to extend upon all taxable property in all townships or parts of townships disconnected from the Metropolitan Water Reclamation District of Greater Chicago prior to January 1, 2027 those amounts aforesaid necessary to pay the principal and interest for any bonds issued prior to the date of disconnection, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

BOND REDEMPTION AND INTEREST FUND
2027 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
Capital Improvements Bonds - Series:						
2016 Qualified Energy Conservation Limited Tax Series F	07/07/16	6/1/28 - 12/1/28	$ 160,000	$ —	$ 5,803	$ 165,803
2009 Limited Tax Series	08/26/09	6/1/28 - 12/1/28	34,320,000	—	1,244,767	35,564,767
2021 Limited Tax Series A	12/07/21	6/1/28 - 12/1/28	5,134,300	4,980,000	366,840	10,481,140
2021 Unlimited Tax Series B	12/07/21	6/1/28 - 12/1/28	1,500,000	—	54,404	1,554,404
2024 Limited Tax Series A	12/19/24	6/1/28 - 12/1/28	12,505,500	3,480,000	579,785	16,565,285
2024 Unlimited Tax Series B	12/19/24	6/1/28 - 12/1/28	907,500	—	32,915	940,415
2026 Limited Tax Series A	09/09/26	6/1/28 - 12/1/28	6,372,213	—	231,117	6,603,330
2026 Unlimited Tax Series B	09/09/26	6/1/28 - 12/1/28	689,000	—	24,990	713,990
State Revolving Funds Bonds - Series:						
09D SRF L174558	07/01/13	7/1/28 - 1/1/29	$ 185,097	$ 2,439,426	$ 95,190	$ 2,719,713
12A SRF L174710	07/01/14	7/1/28 - 1/1/29	58,808	419,487	17,347	495,642
12B SRF L174712	07/01/14	7/1/28 - 1/1/29	50,365	359,258	14,857	424,480
12C SRF L174621	07/01/16	7/1/28 - 1/1/29	48,974	822,947	31,624	903,545
12D SRF L174988	07/01/15	7/1/28 - 1/1/29	130,378	1,939,328	75,067	2,144,773
12E SRF L174709	07/01/15	7/1/28 - 1/1/29	42,810	309,284	12,770	364,864
12F SRF L174989	07/01/15	7/1/28 - 1/1/29	313,176	3,682,530	144,922	4,140,628
12G SRF L174923	07/01/18	7/1/28 - 1/1/29	361,316	1,754,451	76,738	2,192,505
12H SRF L174924	07/01/15	7/1/28 - 1/1/29	123,774	1,714,339	66,667	1,904,780
12I SRF L175222	07/01/16	7/1/28 - 1/1/29	52,089	262,032	11,393	325,514
12J SRF L175172	07/01/15	7/1/28 - 1/1/29	21,055	146,851	6,090	173,996
12K SRF L174925	07/01/15	7/1/28 - 1/1/29	49,101	796,797	30,680	876,578
12L SRF L175161	07/01/16	7/1/28 - 1/1/29	139,180	2,269,453	87,360	2,495,993
12M SRF L175168	07/01/18	7/1/28 - 1/1/29	142,998	634,345	28,194	805,537
12N SRF L175164	07/01/16	7/1/28 - 1/1/29	25,280	152,021	6,431	183,732
12O SRF L175166	07/01/15	7/1/28 - 1/1/29	39,205	253,299	10,609	303,113
14A SRF L173076	07/01/16	7/1/28 - 1/1/29	292,059	4,762,262	183,317	5,237,638
14B SRF L175171	07/01/16	7/1/28 - 1/1/29	27,741	149,400	6,425	183,566
14C SRF L174559	07/01/16	7/1/28 - 1/1/29	80,579	1,230,267	47,544	1,358,390
14D SRF L175263	07/01/18	7/1/28 - 1/1/29	131,736	665,948	28,932	826,616
14E SRF L173062	07/01/18	7/1/28 - 1/1/29	475,245	2,274,365	99,727	2,849,337
14F SRF L175342	07/01/19	7/1/28 - 1/1/29	844,138	3,898,337	172,007	4,914,482
14G SRF L175152	07/01/18	7/1/28 - 1/1/29	213,223	1,020,412	44,743	1,278,378
14H SRF L175355	07/01/17	7/1/28 - 1/1/29	10,812	65,525	2,769	79,106
14I SRF L175223	07/01/18	7/1/28 - 1/1/29	135,052	646,312	28,340	809,704
14J SRF L175219	07/01/16	7/1/28 - 1/1/29	44,570	240,029	10,322	294,921
14K SRF L175366	07/01/18	7/1/28 - 1/1/29	52,940	267,617	11,626	332,183
14L SRF L175368	07/01/18	7/1/28 - 1/1/29	51,902	280,318	12,049	344,269
14M SRF L175372	07/01/18	7/1/28 - 1/1/29	13,877	74,946	3,222	92,045
14N SRF L175371	07/01/18	7/1/28 - 1/1/29	13,217	71,382	3,068	87,667
14O SRF L175305	07/01/18	7/1/28 - 1/1/29	31,686	162,056	7,027	200,769
14P SRF L175369	07/01/18	7/1/28 - 1/1/29	35,132	203,477	8,654	247,263
14Q SRF L175539	07/01/20	7/1/28 - 1/1/29	35,558	155,539	6,931	198,028
14R SRF L175517	07/01/21	7/1/28 - 1/1/29	526,349	1,916,408	88,597	2,531,354
16A SRF L174555	07/01/18	7/1/28 - 1/1/29	1,261,251	6,450,591	279,704	7,991,546
16B SRF L172129	07/01/20	7/1/28 - 1/1/29	53,048	210,909	9,574	273,531
16C SRF L175367	07/01/19	7/1/28 - 1/1/29	368,527	1,691,303	74,709	2,134,539
16D SRF L175460	07/01/18	7/1/28 - 1/1/29	73,470	396,805	17,057	487,332
16G SRF L174708	07/01/21	7/1/28 - 1/1/29	249,883	828,246	39,103	1,117,232
16H SRF L172130	07/01/21	7/1/28 - 1/1/29	207,529	687,866	32,475	927,870
16I SRF L173798	07/01/22	7/1/28 - 1/1/29	410,583	1,252,293	60,312	1,723,188
16K SRF L172741	07/01/20	7/1/28 - 1/1/29	42,752	154,873	7,168	204,793

BOND REDEMPTION AND INTEREST FUND
2027 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
State Revolving Funds Bonds - Series (continued):						
16N SRF L175578	07/01/24	7/1/28 - 1/1/29	$ 293,924	$ 1,125,155	$ 51,469	$ 1,470,548
16O SRF L173801	07/01/24	7/1/28 - 1/1/29	55,704	213,235	9,754	278,693
16P SRF L172744	07/01/22	7/1/28 - 1/1/29	98,714	433,441	19,301	551,456
21B SRF L175574	07/01/25	7/1/28 - 1/1/29	331,567	1,395,040	62,623	1,789,230
21C SRF L172742	07/01/24	7/1/28 - 1/1/29	126,978	644,349	27,976	799,303
21D SRF L175523	07/01/24	7/1/28 - 1/1/29	210,711	1,069,245	46,423	1,326,379
21E SRF L175569	07/01/23	7/1/28 - 1/1/29	81,607	443,790	19,056	544,453
21F SRF L173807	07/01/25	7/1/28 - 1/1/29	257,283	705,792	34,930	998,005
21G SRF L174620	07/01/24	7/1/28 - 1/1/29	263,158	1,335,389	57,978	1,656,525
21N SRF L175165	07/01/25	7/1/28 - 1/1/29	195,179	655,689	30,860	881,728
21H SRF L176359	07/01/24	7/1/28 - 1/1/29	116,656	320,018	15,838	452,512
21I SRF L174711	07/01/26	7/1/28 - 1/1/29	806,306	2,070,955	104,357	2,981,618
21J SRF L172745	07/01/27	7/1/28 - 1/1/29	1,020,985	1,471,372	90,396	2,582,753
21K SRF L176201	07/01/27	7/1/28 - 1/1/29	213,443	476,681	25,030	715,154
09A SRF L173074	07/01/12	7/1/28 - 1/1/29	119,264	2,559,643	97,162	2,776,069
09B SRF L173064	06/21/11	7/1/28 - 1/1/29	—	382,890	13,887	396,777
09C SRF L173063	01/15/11	7/1/28 - 1/1/29	—	111,957	4,061	116,018
09I SRF L174675	06/21/11	7/1/28 - 1/1/29	21,259	609,902	22,892	654,053
07A SRF L172625	06/17/10	7/1/28 - 1/1/29	117,824	2,652,633	100,483	2,870,940
07B SRF L172850	07/01/10	7/1/28 - 1/1/29	100,561	1,749,712	67,108	1,917,381
07C SRF L172770	01/01/11	7/1/28 - 1/1/29	—	3,333,333	120,898	3,454,231
09G SRF L173075	07/01/13	7/1/28 - 1/1/29	74,689	1,646,375	62,422	1,783,486
09H SRF L173800	04/23/11	7/1/28 - 1/1/29	—	36,792	1,334	38,126
09E SRF L173005	08/06/11	7/1/28 - 1/1/29	89,292	2,189,703	82,658	2,361,653
07D SRF L172763	06/10/10	7/1/28 - 1/1/29	26,874	605,036	22,919	654,829
09F SRF L174557	07/01/16	7/1/28 - 1/1/29	162,387	3,481,904	132,176	3,776,467
04H SRF L172849	07/01/09	7/1/28 - 1/1/29	65,239	3,472,204	128,301	3,665,744
04F SRF L172496	04/23/11	7/1/28 - 1/1/29	—	198,734	7,208	205,942
Refunding Bonds - Series:						
2007 Unlimited Tax Series B	03/21/07	6/1/28 - 12/1/28	$ 4,821,863	$ —	$ 174,886	$ 4,996,749
2007 Limited Tax Series C	03/21/07	6/1/28 - 12/1/28	5,060,738	—	183,550	5,244,288
2021 Limited Tax Series C	12/07/21	6/1/28 - 12/1/28	4,500,500	2,540,000	255,355	7,295,855
2021 Unlimited Tax Series D	12/07/21	6/1/28 - 12/1/28	1,577,750	—	57,224	1,634,974
2021 Unlimited Taxable Series E	12/07/21	6/1/28 - 12/1/28	1,850,747	6,890,000	317,022	9,057,769
2021 Alternate Revenue Unlimited Taxable Series F	12/07/21	6/1/28 - 12/1/28	870,519	1,220,000	75,822	2,166,341
2024 Limited Tax Series C	12/19/24	6/1/28 - 12/1/28	832,000	16,640,000	633,699	18,105,699
2024 Unlimited Tax Series D	12/19/24	6/1/28 - 12/1/28	749,750	6,635,000	267,841	7,652,591
2024 Alternate Revenue Unlimited Tax Series E	12/19/24	6/1/28 - 12/1/28	246,250	880,000	40,848	1,167,098
2026 Unlimited Tax Series C	09/09/26	6/1/28 - 12/1/28	8,106,000	32,595,000	1,476,202	42,177,202
2026 Limited Tax Series D	09/09/26	6/1/28 - 12/1/28	698,250	4,110,000	174,392	4,982,642
2026 Alternate Revenue Unlimited Tax Series E	09/09/26	6/1/28 - 12/1/28	1,972,500	1,650,000	131,386	3,753,886
TOTAL			$ 105,191,449	$ 164,724,303	$ 9,789,689	$ 279,705,441

(A) Reserve at 3.5%

ORDINANCE NUMBER O26-012

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

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

Section 1. That there is hereby levied the sum of $7,500,000 upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2027, for the fiscal year ending December 31, 2027, for the purpose of providing revenues for establishing and maintaining a reserve fund for the payment of claims, awards, losses, judgments, liabilities, settlements, or demands, and associated attorney's fees and costs that might be imposed on or incurred by such sanitary district in matters including, but not limited to, the Workers' Compensation Act or the Workers' Occupational Diseases Act, any claim in tort, any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of any property owned by such sanitary district which is damaged by fire, flood, explosion, vandalism or any other peril, natural or manmade.

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year 2027 and to file a certified copy of the Ordinance with the said County Clerk of Cook County and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

ORDINANCE NUMBER O26-013

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

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

Section 1. That there be and is hereby levied upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, for the fiscal year ending December 31, 2027, to provide revenue for the development, design, planning, construction, operation, and maintenance of regional and local stormwater facilities provided for in the countywide stormwater management plan and the acquisition of real property in furtherance of its regional and local stormwater management activities, and for payment of principal and interest on bonds issued for stormwater projects as authorized under the District's Act, "the sum of $72,500,000 which includes the sum of $2,537,500 as a reserve for loss in collection of taxes".

Section 2. That the Clerk of the Metropolitan Water Reclamation District of Greater Chicago be, and is hereby directed to certify to the County Clerk of Cook County, the amount above set forth to be raised by taxation in the year 2027, and to file a certified copy of the Ordinance with the said County Clerk of Cook County, and said County Clerk of Cook County aforesaid, is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago, as said territorial limits exist on January 1, 2027, all in accordance with the laws and statutes of the State of Illinois in such case made and provided, and the Clerk of the Metropolitan Water Reclamation District of Greater Chicago is hereby directed to cause this Ordinance to be published at least once in a newspaper published within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago and to incur the necessary expenses therefor.

Section 3. This Ordinance shall take effect January 1, 2027.

Approved as to Form and Legality:

General Counsel

Approved:

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

NOTE PAGE

SECTION IX
APPENDIX

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

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COMPENSATION PLAN NARRATIVE

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

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

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

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

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

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

SALARY SCHEDULES (bi-weekly rates)

Exempt (EX)

EX01	$2,884.62		EX10	$11,317.20		EX19	$11,317.20	
EX02	$2,692.31		EX11	$12,731.87		EX20	$12,731.87	
EX03	$8,583.63		EX12	$12,731.87		EX21	$2,884.62	
EX04	$3,131.57	to $4,874.40	EX13	$11,317.20		EX22	$3,076.92	
EX05	$11,317.20		EX14	$12,731.87		EX23	None	
EX06	$3,131.57	to $4,874.40	EX15	$12,731.87		EX24	None	
EX07	$14,146.57		EX16	$673.08		EX25	$7,073.28	
EX08	$11,317.20		EX17	$11,317.20				
EX09	$576.92		EX18	$7,073.28				

Technical, Administrative, and Managerial (HP)

HP07	$1,627.07	to $2,369.70	HP16	$4,101.46	to $6,136.28	TM01	$1,440.00	
HP08	$1,770.84	to $2,608.93	HP17	$4,578.10	to $6,731.08	TM02	None	
HP09	$1,943.25	to $2,896.14	HP18	$5,138.57	to $7,430.31	TM03	$3,131.80	
HP10	$2,173.24	to $3,279.04	HP19	$5,834.21	to $8,298.34	TM04	$3,348.10	
HP11	$2,441.64	to $3,725.74	HP20	$6,178.31	to $9,367.29	TM05	$3,565.80	
HP12	$2,767.46	to $4,268.19	HP21	$6,774.48	to $10,164.80			
HP13	$3,131.57	to $4,874.40	HP22	$7,477.97	to $11,105.83			
HP14	$3,367.20	to $5,220.00	HP23	$8,314.78	to $12,095.25			
HP15	$3,695.70	to $5,629.93						

Labor Trades (LT)

NR1541	$4,106.20	NR6272	$5,577.60	NR8660	$2,784.80	PR5953	$4,548.00	PR7424	$5,898.40		
NR1835	$3,684.80	NR6275	$6,145.60	NR8661	$3,062.40	PR5955	$5,048.00	PR7425	$6,277.60		
NR1853	$4,160.00	NR6441	$4,434.40	PR5153	$4,680.80	PR5973	$5,135.20	PR7573	$4,951.20		
NR1857	$4,434.40	NR6810	$4,348.00	PR5155	$4,840.80	PR5975	$5,415.20	PR7575	$5,271.20		
NR2483	$4,160.00	NR6831	$5,104.80	PR5159	$4,880.80	PR5989	$5,575.20	PR7579	$5,351.20		
NR3641	$2,981.60	NR6832	$5,288.00	PR5353	$4,384.80	PR6453	$5,504.00	PR7743	$4,641.60		
NR3642	$3,261.60	NR7393	$5,577.60	PR5553	$4,504.00	PR6459	$5,824.00	PR7773	$4,760.00		
NR5369	$4,181.60	NR7394	$6,636.00	PR5555	$4,785.60	PR6473	$4,108.80	PR7775	$5,000.00		
NR6210	$4,576.80	NR7399	$4,520.00	PR5753	$4,960.00	PR6479	$4,428.80	PR7779	$5,160.00		
NR6232	$4,804.80	NR8331	$4,434.40	PR5755	$5,256.00	PR7343	$5,052.00	NR1027	$1,860.00	to	$2,160.00
NR6233	$5,045.60	NR8650	$4,160.00	PR5759	$5,356.00	PR7347	$5,809.60	PR1025	$2,723.20	to	$4,456.00
NR6251	$5,853.60	NR8651	$3,960.80	PR5933	$4,908.80	PR7349	$5,557.60	TR1028	$1,745.81		
NR6271	$5,892.00	NR8652	$2,763.20	PR5935	$5,308.80	PR7423	$5,374.40	TR3509	$2,525.39		

The Position Analysis for each Department shows the Pay Plan and Grade for each budgeted position. The Salary Schedules above display the salary ranges associated with each Pay Plan and Grade. For example, in Section 681 of the General Division of the Maintenance & Operations Department, the Principal Mechanical Engineer position is associated with the HP (Technical, Administrative, and Managerial) Pay Plan at Grade 18. By looking up HP18 in the second table above, the salary range for this or any other title at that Pay Plan and Grade is $5,138.57 to $7,430.31 bi-weekly. By multiplying those rates by 26, it can be determined that the annual salary range for such positions is $133,602.82 to $193,188.06. For the HP and some EX Pay Plans, the actual salary earned in a position is dependent on the "step" of the incumbent occupying the position. Where applicable, there are nine steps in each Pay Plan and Grade. The step level of an incumbent is determined by a combination of the incumbent's longevity in the title and at the District. Incumbents with the greatest longevity factors will be at the highest steps, assuming satisfactory job performance.

USER CHARGE RATES

Year	Large Commercial/Industrial Users: Flow per million gallons	Large Commercial/Industrial Users: BOD_5 per 1,000 pounds	Large Commercial/Industrial Users: SS per 1,000 pounds	OM&R Factor	Tax-Exempt Users: Flow per million gallons	Tax-Exempt Users: BOD_5 per 1,000 pounds	Tax-Exempt Users: SS per 1,000 pounds	Revenues in $ millions
2027*	$ —	$ —	$ —	— %	$ —	$ —	$ —	$ 51.2
2026	298.00	194.46	127.54	40.7 %	298.00	194.46	127.54	48.0
2025	292.73	191.03	126.40	47.4 %	292.73	191.03	126.40	48.3
2024	287.56	187.65	125.28	30.6 %	287.56	187.65	125.28	43.2
2023	282.47	184.33	124.16	40.1 %	282.47	184.33	124.16	38.5
2022	277.48	181.07	123.05	34.1 %	277.48	181.07	123.05	37.2
2021	278.81	202.93	117.81	35.4 %	278.81	202.93	117.81	45.9
2020	273.88	209.94	124.16	31.9 %	273.88	209.94	124.16	51.8
2019	269.04	216.64	130.38	32.8 %	269.04	216.64	130.38	41.3
2018	264.28	223.03	136.48	30.1 %	264.28	223.03	136.48	53.3
2017	259.61	229.13	142.47	33.9 %	259.61	229.13	142.47	44.5
2016	255.02	234.95	148.33	34.4 %	255.02	234.95	148.33	48.5
2015	250.51	240.49	154.08	39.1 %	250.51	240.49	154.08	45.0
2014	246.08	245.75	159.72	43.5 %	246.08	245.75	159.72	53.8

* 2027 numbers are pending.

BOD_5 Biochemical Oxygen Demand based on standard five-day test
SS Suspended Solids
OM&R Portion of real estate taxes credited to users for the District's Operations, Maintenance, and Replacement costs

User charges are calculated based on sewer discharge volumes and representative sampling of the discharge for concentrations of BOD_5 and suspended solids. Loadings in thousands of pounds annually are extrapolated from the volume and concentration measurements, with the rates listed above applied. Users are given a credit for real estate taxes paid to the District multiplied by the OM&R factor. Users with annual charges exceeding $12,000 are billed through quarterly estimates.

PROPERTY TAX LEVIES AND COLLECTIONS

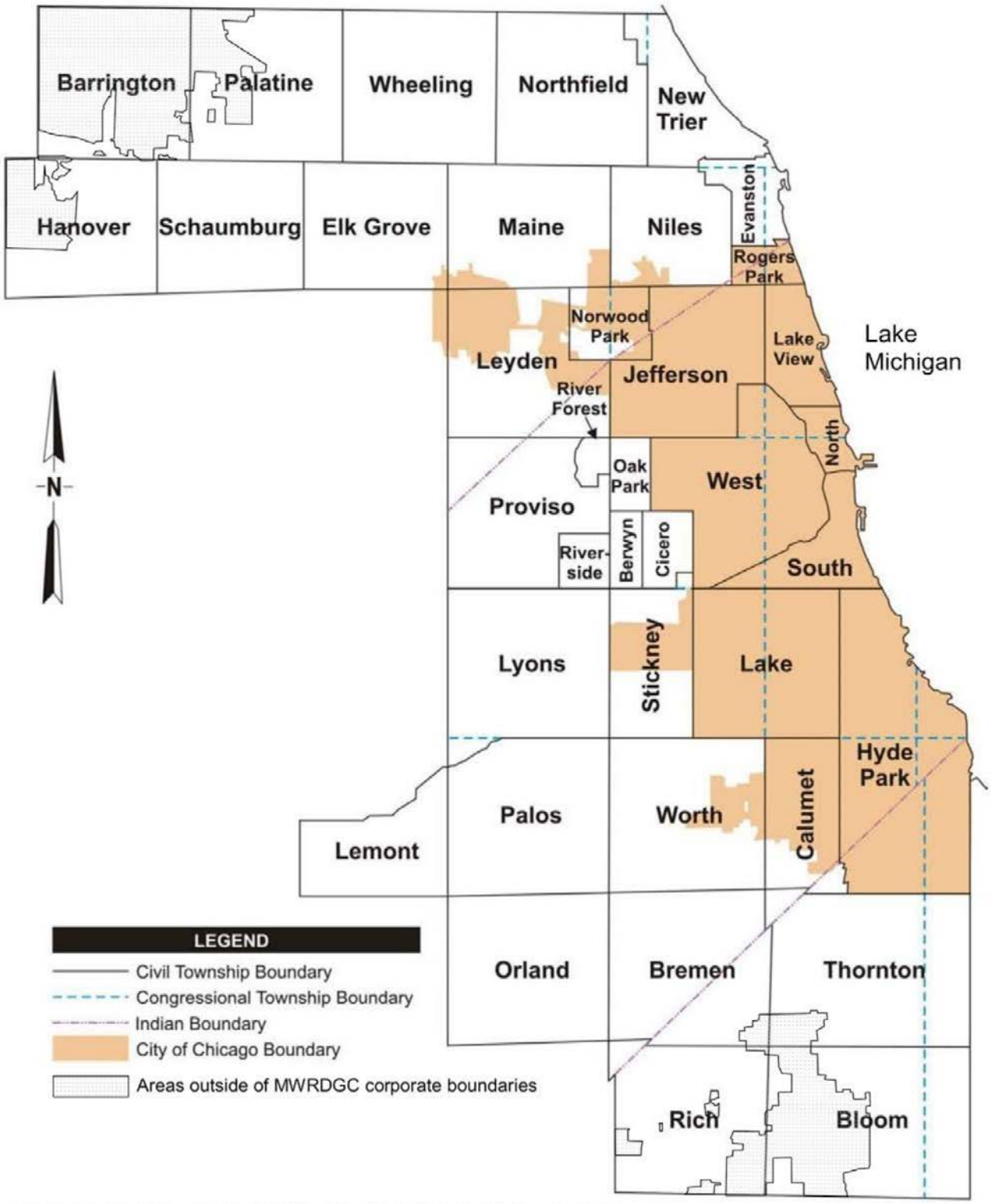
(in thousands of dollars)

Fiscal Year Ended Dec. 31	Taxes Levied for the Fiscal Year	Collected within the First Year: Amount	Collected within the First Year: Percentage of Levy	Collected within the First Year: Final Due Date
2025	$ 713,368	$ —	— %	10/1/2026
2024	681,805	476,913	69.9	12/15/2025
2023	668,457	656,586	98.2	8/1/2024
2022	679.359	655,620	96.5	12/1/2023
2021	659,867	495,067	75.0	12/30/2022
2020	645,998	623,876	97.0	10/1/2021
2019	638,198	619,659	97.1	8/1/2020
2018	616,946	604,126	97.9	8/1/2019
2017	594,770	581,007	97.7	8/1/2018
2016	571,454	559,938	98.0	8/1/2017

NOTE: The source for Property Tax Levies and Collection is the Annual Comprehensive Financial Report of the Metropolitan Water Reclamation District of Greater Chicago for the Year Ended December 31, 2025.

PROPERTY TAX BASE

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



The underlying county township map is derived from the Illinois Secretary of State Archives: ilsos.gov/departments/archives/IRAD/cook.html

PROPERTY TAX BASE

MWRDGC Equalized Assessed Valuation by Township 2020 - 2025
(in $ millions)

Township	2020	2021	2022	2023	2024	2025	Average Annual Change
Suburban							
Barrington	$ 365	$ 498	$ 529	$ 573	$ 588	$ 654	11.02%
Berwyn	866	797	775	1,059	1,045	1,035	8.19%
Bloom	525	482	471	706	700	692	7.92%
Bremen	1,854	1,693	1,651	2,310	2,274	2,258	6.96%
Calumet	221	198	191	267	254	253	5.28%
Cicero	840	774	768	1,071	1,051	1,058	10.63%
Elk Grove	4,362	4,056	4,729	4,848	4,808	5,772	5.67%
Evanston	3,462	3,221	3,751	3,845	3,836	4,533	5.14%
Hanover	1,804	1,663	2,066	2,157	2,175	2,771	8.12%
Lemont	1,021	943	937	1,263	1,264	1,300	7.17%
Leyden	3,541	3,261	4,124	4,426	4,467	5,153	8.32%
Lyons	4,815	4,440	4,364	5,660	5,632	5,617	5.99%
Maine	4,996	4,701	5,786	5,998	5,996	7,174	6.60%
New Trier	5,209	4,813	6,129	6,195	6,189	8,112	8.60%
Niles	5,259	4,889	5,770	5,967	5,994	6,881	5.60%
Northfield	6,344	6,385	7,495	7,783	7,774	9,378	6.98%
Norwood Park	1,016	935	1,132	1,176	1,172	1,368	5.31%
Oak Park	2,029	1,870	1,831	2,362	2,354	2,333	6.30%
Orland	3,567	3,266	3,227	4,320	4,343	4,365	6.05%
Palatine	3,316	3,069	3,673	3,808	3,737	4,684	6.63%
Palos	1,673	1,529	1,503	2,041	2,031	2,032	6.16%
Proviso	3,728	3,432	3,391	4,353	4,298	4,260	6.47%
Rich	1,211	1,114	1,129	1,608	1,578	1,545	7.97%
River Forest	640	594	579	753	747	740	5.58%
Riverside	613	560	547	720	715	706	5.17%
Schaumburg	5,248	4,863	5,569	5,771	5,740	6,848	5.19%
Stickney	1,338	1,226	1,234	1,669	1,645	1,634	8.25%
Thornton	2,014	1,800	1,740	2,407	2,296	2,266	6.02%
Wheeling	5,714	5,276	6,257	6,421	6,423	7,835	6.20%
Worth	3,785	3,473	3,404	4,506	4,506	4,497	6.37%
City of Chicago							
Hyde Park	4,481	4,568	4,536	4,670	5,499	5,455	4.12%
Jefferson	13,528	15,138	14,917	15,368	18,253	18,198	5.48%
Lake	7,410	7,933	7,814	8,069	9,778	9,693	5.08%
Lake View	11,347	11,974	11,797	12,131	13,733	13,674	3.61%
North Chicago	18,659	19,435	19,827	20,452	22,209	21,766	2.69%
Rogers Park	1,657	1,997	1,954	2,033	2,461	2,447	7.47%
South Chicago	19,375	20,639	20,831	21,200	20,098	19,487	0.71%
West Chicago	13,060	15,230	15,215	15,722	17,782	17,684	5.95%
Total EAV	**170,893**	**172,735**	**181,643**	**195,688**	**205,448**	**216,157**	**4.72%**

Shaded figures indicate assessed values following triennial reassessments.

AWARDS AND ACHIEVEMENTS RECOGNITION FOR THE FIVE-YEAR PERIOD, 2026-2022

American Academy of Environmental Engineers and Scientists	2026	*Environmental Communications Award for "Green Infrastructure Community Guide: Stormwater Strategies for Resilient Neighborhoods"*
American Council of Engineering Companies of Illinois	2025	*Honor Award for the Addison Creek Reservoir Project*
American Public Works Association	2023	*Chicago Metro Chapter Suburban Branch: Public Works Project of the Year Award for Mount Prospect's Levee 37 Interior Drainage Stormwater Improvement Project and Skokie's Green Alleys Program*
		Chicago Metro Chapter Southwest Branch: Public Works Project of the Year Award for the Flossmoor Berry Lane Stormwater Improvement Project
American Society of Civil Engineers - Illinois Section	2025	*Outstanding Achievement Award in the $25 million to $100 million category for the West and Southwest Winnetka Stormwater Management Program in the Village of Winnetka*
		Sustainability in Civil Engineering Achievement Award for the Lake Katherine Cal-Sag Trailhead Parking Improvement Project in the City of Palos Heights
	2024	*Outstanding Engineering Achievement Award in the $25 million to $100 million category for the Addison Creek Reservoir in Bellwood, Illinois*
	2023	*Outstanding Engineering Achievement Award in the $10 million to $25 million category for the Golf Mill Park Stormwater Mitigation Project in Niles, Illinois*
	2022	*Sustainability in Civil Engineering Achievement Award for the Buffalo Creek Reservoir Expansion Project*
Association of Environmental and Engineering Geologists	2025	*Outstanding Environmental and Engineering Geologic Project Award for the Tunnel and Reservoir Plan.*
Australia Patent and Trademark Office	2025	*Australian Patent on Systems and Methods for Reducing Total Dissolved Solids (TDS) in Wastewater by an Algal Biofilm Treatment. Certificate of Grant of Standard Patent Number 2020210809. Joint Patent issued to the Iowa State University Research Foundation, Inc. and the Metropolitan Water Reclamation District of Greater Chicago*
Friends of the Chicago River	2022	*Chicago River Blue Award for work on the Natalie Creek Flood Control Project*
Government Finance Officers Association of the United States and Canada	2026-2022	*Budget document recognized for Distinguished Budget Presentation*
	2025-2022	*Certificate of Achievement for Excellence in Financial Reporting for the MWRD Retiree Health Care Trust - Annual Comprehensive Financial Report for Fiscal Years 2022 through 2025*
		Certificate of Achievement for Excellence in Financial Reporting - Annual Comprehensive Financial Report for Fiscal Years 2022 through 2025
		Certificate of Achievement for Excellence in Financial Reporting for the MWRD Retirement Fund - Annual Comprehensive Financial Report for Fiscal Years 2022 through 2025
Illinois Section American Water Works Association	2025	*Water Ambassador Program - Gold Level Designation*
Illinois Water Environment Association	2022	*Kari K. Steele, President, is the recipient of the Public Official of the Year award. The Public Official of the Year award is presented to an elected or appointed public official that has made a documented significant contribution in the areas of clean water legislation, public policy, government service, or another area of public prominence that resulted in improvements to the water environment*
International Water Association	2024	*Climate Smart Utilities Recognition Award, Most Inspiring Achiever Category*
National Association of Clean Water Agencies (NACWA)	2025	*NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 29 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 21 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 20 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 18 consecutive years of full compliance for Hanover Park Water Reclamation Plant; Platinum Award for 12 consecutive years of full compliance for John E. Egan Water Reclamation Plant; and Platinum Award for six consecutive years of full compliance for Stickney Water Reclamation Plant*
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Calumet Water Reclamation Plant

AWARDS AND ACHIEVEMENTS RECOGNITION FOR THE FIVE-YEAR PERIOD, 2026-2022

National Association of Clean Water Agencies (NACWA) (continued)	2024	*NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 28 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 20 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 19 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 17 consecutive years of full compliance for Hanover Park Water Reclamation Plant; Platinum Award for 11 consecutive years of full compliance for John E. Egan Water Reclamation Plant; and Platinum Award for five consecutive years of full compliance for Stickney Water Reclamation Plant*
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Silver Award for Calumet Water Reclamation Plant
	2023	*Excellence in Management Platinum Recognition Award*
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 27 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 19 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 18 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 16 consecutive years of full compliance for Hanover Park Water Reclamation Plant; and Platinum Award for 10 consecutive years of full compliance for John E. Egan Water Reclamation Plant
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Stickney Water Reclamation Plant
	2023	*NACWA Award for Compliance with National Pollutant Discharge Elimination System, Silver Award for Calumet Water Reclamation Plant*
	2022	*National Environmental Achievement Award for Public Information and Education Video for "Where Does IT Go?" animation*
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Platinum Award for 31 consecutive years of full compliance for Calumet Water Reclamation Plant; Platinum Award for 26 consecutive years of full compliance for Lemont Water Reclamation Plant; Platinum Award for 18 consecutive years of full compliance for James C. Kirie Water Reclamation Plant; Platinum Award for 17 consecutive years of full compliance for Terrence J. O'Brien Water Reclamation Plant; Platinum Award for 15 consecutive years of full compliance for Hanover Park Water Reclamation Plant; and Platinum Award for nine consecutive years of full compliance for John E. Egan Water Reclamation Plant
		NACWA Award for Compliance with National Pollutant Discharge Elimination System, Gold Award for Stickney Water Reclamation Plant
National Association of Government Web Professionals	2024	*Pinnacle and Members Choice Award For City/County Custom Website Group*
National Institute of Governmental Purchasing	2026-2022	*Quality Public Procurement Department (QPPD) Accreditation (formerly known as "Outstanding Agency Accreditation Award.")*
Peoples Gas	2022	*Energy Efficiency Award for the heat exchanger installation and boiler removal project at the Calumet Water Reclamation Plant*
Streeterville Organization of Active Residents	2025	*Beautification Award for the renovation of the Nicholas J. Melas Centennial Fountain*
United States Patent and Trademark Office	2023	*United States Patent on Systems and Methods for Reducing Total Dissolved Solids (TDS) in Wastewater by an Algal Biofilm Treatment. Joint Patent issued to the Iowa State University Research Foundation Inc., Ames, Iowa and the Metropolitan Water Reclamation District of Greater Chicago*
Water Environment Federation	2026	*Utility of the Future Today Recognition*
	2023	*Utility of the Future Today Recognition*
Water Research Foundation	2022	*Outstanding Subscriber Award for Applied Research*

FINANCIAL GLOSSARY

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

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

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

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

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

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

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

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

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

Balanced Budget: Budgeted resources are equal to budgeted requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

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

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

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

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

Debt Service Fund: See Bond Redemption & Interest Fund.

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

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

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

Disbursements: Payments made on obligations.

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

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

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

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

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

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

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

Multiplier: See Equalization.

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL GLOSSARY (continued)

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

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

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

Refunding Bonds: Bonds issued to retire bonds already outstanding.

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

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

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

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

Sinking Fund: See Bond Redemption & Interest Fund.

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

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

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

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

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

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

Tax Rate: See Property Tax Rate.

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

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

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

GLOSSARY OF TECHNICAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

Enhanced Biological Phosphorus Removal (EBPR): A wastewater treatment process that configures activated sludge systems and encourages specialized microorganism growth to remove excess phosphate without the use of metal salts.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TECHNICAL TERMS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACRONYMS

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

ACRONYMS (continued)

SEPA	Sidestream Elevated Pool Aeration stations
SIU	Significant Industrial User
SP	Strategic Plan
SRF	State Revolving Fund loan program
SS	Suspended Solids
SSA	Stickney Service Area
SSMP	Small Streams Maintenance Program
SWRP	Stickney Water Reclamation Plant
TARP	Tunnel and Reservoir Plan
TIF	Tax Increment Financing
USEPA	United States Environmental Protection Agency
VBE	Veteran-owned Business Enterprise
WBE	Women-owned Business Enterprise
WEFTEC	Water Environment Federation's Technical Exhibition and Conference
WMO	Watershed Management Ordinance
WRP	Water Reclamation Plant

NOTE PAGE

Metropolitan Water Reclamation District of Greater Chicago

Historical Information And Milestones

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

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

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

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

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

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

1900 Main Channel of the Sanitary and Ship Canal opened.

1907 Main Channel Extension including Lockport Powerhouse and Lock completed.

1910 North Shore Channel completed.

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

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

1928 North Side Treatment Plant placed into operation.

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

1939 Southwest Treatment Plant placed into operation.

1949 West and Southwest Treatment Plants combined.

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

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

1961 Lemont Treatment Plant placed into operation.

1963 Hanover Park Treatment Plant placed into operation.

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

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

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

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

1977 Construction began on the Calumet tunnel system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2009 Construction of the Thornton Composite Reservoir began.

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

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

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

2014 District celebrated its 125th anniversary.

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

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

2017 Phase I of the McCook Reservoir completed.

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.

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