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Judge: Calendar, 3

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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, CHANCERY DIVISION

KATHRYN FARMER, Individually, and as Representative of a Class of Similarly-Situated Persons and Entities,	)	
Plaintiff,	)	Case No. 2021 CH 04583 Judge Allen Price Walker
CITY OF CHICAGO, an Illinois Municipal Corporation,	)	Jury Demanded
Defendant.	)	

PLAINTIFF'S FOURTH AMENDED COMPLAINT AND JURY DEMAND[1]

NOW COMES Plaintiff, Kathryn Farmer ("Plaintiff"), by and through her attorneys, Kickham Hanley PLLC and Moskovic & Associates, Ltd., individually, and on behalf of a class of similarly situated persons and entities, and for her Fourth Amended Complaint against Defendant City of Chicago (the "City"), Plaintiff demands a trial by jury and states as follows:

[1] This Fourth Amended Complaint is being timely submitted in accordance with the Court's March 25, 2024 Memorandum Opinion and Order (the "March 25 Order").

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INTRODUCTION

1. This is an action challenging a variety of unlawful taxes and charges the City imposes and collects from citizens whose properties in the City receive water and sewer services from the City. The City foists these illegal exactions upon its water and sewer customers in the City in order to collect—and then divert—hundreds of millions of dollars to general municipal purposes having nothing to do with providing water and sewer services.

2. The City also exempts tens of thousands of water and sewer customers from payment of water and/or sewer charges, which forces the non-exempt customers to pay more to cover the City's costs of providing water and sewer services to the exempt customers.

3. The City's actions have resulted in massive overcharges to its citizens for these most essential municipal services.

4. Under governing water and sewer rate-making principles, the City's ordinances, and common law, the City may not treat its proprietary water and sewer funds as piggy-banks that finance the City's general governmental obligations. Simply put, the City is ***required*** to charge its water and sewer customers ***only*** for the water and sewer services and use the resulting revenues only for water and sewer purposes. *See* City Ordinance Section 3-12-010, City Ordinance Section 11-12-260.

5. Each year, the City purports to determine how much it must spend to provide water and sewer service to residents and businesses. This is the City's water and sewer "Revenue Requirement."

6. The City uses this Revenue Requirement as a starting point for setting its Water and Sewer Rates (hereinafter, sometimes simply referred to as the "Rates" or the "Charges").

7. In this case, Plaintiff alleges that the City has improperly and unlawfully set its Revenue Requirement too high because the City is (1) collecting more money than it needs to provide water

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and sewer service (i.e., more than its actual Revenue Requirement), and (2) is collecting that money from too few people, which necessarily overburdens the people who pay for the benefit of the people who do not pay, without any legal justification for determining who pays more and why.

8. In FY 2022 alone, the City overcharged its paying water customers by at least $96 million by both grossly inflating the Revenue Requirement and recovering the Revenue Requirement from too few customers. *See* ¶¶ 59 through 62, *infra*. The amount of this overcharge that the City diverted to non-water related purposes exceeds $76 million. There were similar overcharges included in the City's Sewer Rates.

9. A simplified analogy demonstrates the City's wrongdoing.

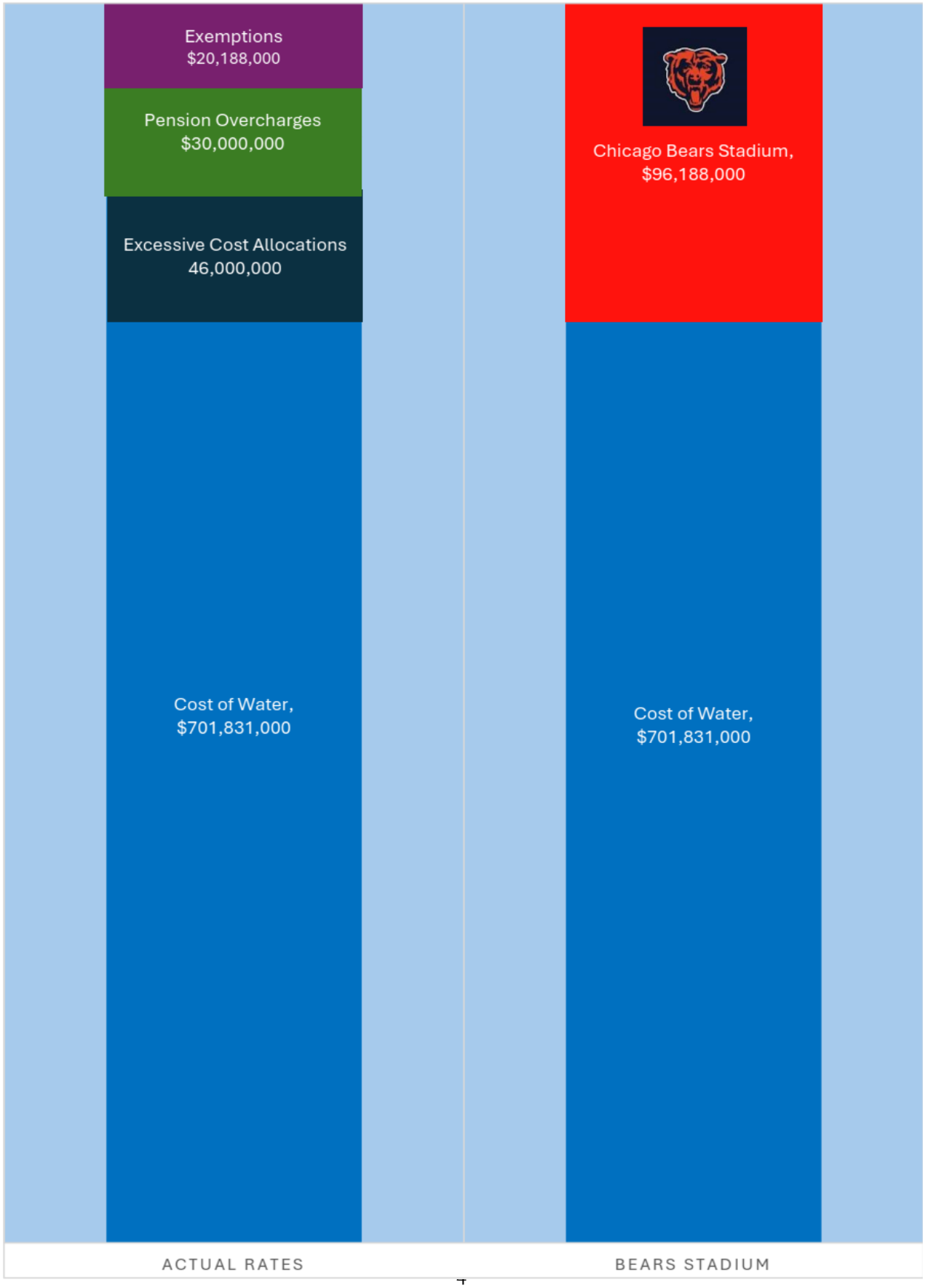
a. Imagine if the City decided to issue bonds to pay for a new stadium for the Chicago Bears at a cost of $76 million (interest and principal payments) per year.

b. Instead of using taxes or other revenue sources to pay the debt services on the bonds, the City directly allocated the $76 million annual cost to its Water Rates, thus forcing its water customers to fully fund the $76 million in annual costs to build the new stadium (a cost wholly unrelated to the City's water service costs). That would be an absurd abuse of power.

c. It is, however, no different from the circumstances facing Plaintiff and the Class. The overcharges Plaintiff complains about in this case are just as arbitrary, unreasonable, and unlawful as forcing Plaintiff and the Class to pay for a new football stadium by incorporating the cost into the Water Rates.

10. Consider the following bar graph. The blue portion of each bar represents the total cost the City actually incurs to provide water service. The other portions represent the additional cost components the City includes in its water rates, which have nothing to do with providing water service:

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11. By way of another example, if the City needs $100 to pay for water, but it then adds a random $10 expense, that increases the per ratepayer cost by adding an arbitrary charge unrelated to water service. Similarly, if the City needs $100 to pay for water, but then decrees that 10% of the residents do not have to pay for that water, its decree necessarily increases the per-ratepayer cost to those who do pay.

12. The City knows what its actual Revenue Requirement for water service is at the time it sets its Rates each year**, yet it still implements Rates that overcharge its water and sewer customers in the methods described above**—first by incorporating costs unrelated to water and sewer service (in violation of its own ordinances and proper ratemaking practices) and second by arbitrarily reallocating these inflated rates so as to benefit certain water and sewer customers to the financial detriment of others, but nevertheless with an overall benefit to the City. **Thus, the City's Water and Sewer Rates are unreasonable and excessive at the time they are set**, not merely in hindsight.

13. The City is only able to implement and profit from these overcharges because of the unique status that municipal utilities enjoy in the State of Illinois, which allows them virtually unchecked power. Municipal utilities, like the City's Water and Sewer Department, enjoy completely unregulated monopolies over services that are essential to the health and welfare of the public. As the City informed prospective bond investors in 2023, "**[n]o regulation by any administrative agency applies to the Water System rates**." *See* Exhibit 1 hereto at p. 4 (emphasis added). Indeed, the City boasted in an April 2023 "Financial Update" that the City Council has "**unlimited home rule authority to raise rates**."[2] *See* Exhibit 2 hereto at p. 13 (emphasis added).

[2] This representation by the City is simply untrue. Not only is the City restricted by rate making best practices as stated by rate-making experts in such treatises as the "M1 Manual" but the City also

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14. Indeed, the City's water and sewer "customers" **must** buy their services and **must** pay the price set by the City's municipal monopoly. Customers have no realistic alternative. Residents whose homes and businesses are serviced by the City's water and sewer lines are required to hook up to those facilities. As a result, people who want to use their showers, sinks, and toilets must pay the City *whatever price* the City requires for that "privilege." And if they don't "pay up" for these indispensable services, the City ultimately will take their house or business through a forced tax sale.

15. This compulsory and, from the City's perspective, extraordinarily lucrative financial relationship, is virtually unheard-of in the private sector. Indeed, outside of the municipal utility monopoly context, one would be hard-pressed to identify any sellers of goods and services that: (1) provide an essential good or service that their customers must have to survive, (2) have a customer base that is required to buy from them and cannot buy from another provider, (3) have the unfettered ability to charge the captive customers any price they determine, *and* (4) have a security interest in their customer's real property in order to ensure the full payment of the charges they unilaterally impose.

16. The Courts are the only line of defense for municipal utility customers. Plaintiff's challenge to the City's abuses of these awesome powers can be summarized as follows: ***First***, Plaintiff challenges the "Water and Sewer Taxes" which are part of the "Water and Sewer Charges" imposed

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is subject to the common law requirement that its Rates be non-discriminatory and not excessive. Further, the City is restricted by its own ordinances. **The City's Ordinances prohibit the City from using water and sewer revenues for purposes unrelated to providing water and sewer service**. *See* City Ordinance Section 3-12-010 ("The revenues of the sewer revenue fund shall be reserved and utilized **exclusively** for the operation, maintenance, rehabilitation or reconstruction of the sewer system of the City of Chicago") (Exhibit 3 hereto) (emphasis added) and City Ordinance Section 11-12-260 (Exhibit 4 hereto) ("The fees, charges, and rates established by said ordinance shall be sufficient in all times to pay the cost of operation and maintenance of the water system, to make principal and interest payments on any outstanding bonds, and to establish and maintain any reserve funds and accounts as may be covenanted for in bond ordinances authorizing the issuance of the bonds").

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by the City. The City has extracted hundreds of millions of dollars from the payers of the Water and Sewer Taxes that it has used to finance the City's general governmental obligations unrelated to providing water and sewer services — namely, the funding of its general municipal pension obligations. Currently, the Water and Sewer Taxes imposed by the City exceed **$215 million** per year.[3]

17. ***Second***, independent of the Water and Sewer Taxes, the City's Water and Sewer Charges to Plaintiff and the Class have been unreasonably discriminatory because the City has illegally and arbitrarily exempted various types of similarly-situated water and sewer customers (owning or occupying tens of thousands of properties serviced by the City's water and sewer system) from their obligation to pay the City's Water and/or Sewer Charges (the "Exempt Customers"). This practice has resulted in dramatically higher Rates and Charges being assessed against Plaintiff and the Class (a/k/a the "Non-Exempt Customers"), who are not exempt from payment (the "Unjust Discrimination Claims" a/k/a the "Unreasonable Discrimination Claims"). Because of the Exemptions, Non-Exempt Customers pay over $50 million more per year for water and sewer services than they would pay in the absence of the Exemptions.

18. ***Third***, this action challenges the City's overcharges to Water and Sewer Customers and its improper transfer—without consideration—of tens of millions of dollars of revenues garnered from Water and Sewer Charges to the City's general corporate fund for general governmental use and

[3] Claims related to the Water and Sewer Taxes stated in Counts I-VIII are expressly incorporated herein to preserve the underlying allegations and claims notwithstanding the Court's prior dismissal of those claims. It is well established that the most recent amended complaint controls and supersedes earlier complaints where the amended complaint does not refer to or adopt the original complaint. *See e.g. Citibank (SD) Na v. Covaci,* 2014 Ill. App. (1st) 140521-U, para. 36*, citing Foxcroft Townhome Owners Association v. Hoffman Rosner Corp.*, 96 Ill. 2d 150, 154, 449 N.E.2d 125, 70 Ill. Dec. 251 (1983) ("allegations in former complaints, not incorporated in the final amended complaint, are deemed waived").

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to two of the City's pension funds to finance the City's obligations to those funds. The City accomplishes these overcharges and misappropriation of Water and Sewer Funds in at least two ways: (a) by grossly over-allocating the alleged indirect (but phantom) costs of other City departments to the Water and Sewer Fund (the "Excessive Cost Allocations"); and (b), by charging the Water & Sewer Funds tens of millions of dollars per year in additional phantom costs to allegedly cover the Water and Sewer Funds' proportionate share of the City's total annual contribution to the Municipal Employees' Annuity and Benefit Fund and the Laborers' and Retirement Board Annuity and Benefit Fund (the "Pension Overcharges").

19. By virtue of the annual inclusion of tens of millions of dollars of these phantom expenses, the City's Water and Sewer Rates and Charges have been, and continue to be, completely untethered to the City's actual costs of providing water and sewer services to its citizenry. Collectively, the claims arising out of the Excessive Cost Allocations and the Pension Overcharges are referred to herein as the "Exorbitant Rate Claims."

20. Collectively, the (a) Water and Sewer Taxes, (b) the subsidy provided to the Exempt Properties through the City's unreasonable rate discrimination, (c) the Excessive Cost Allocations, and (d) the Pension Overcharges have transformed the City's Water and Sewer Funds into an illicit financial engine which unlawfully generates a massive General Fund and pension fund revenue stream — while simultaneously rendering the necessities of water and sewer service oppressively unaffordable for many of the most vulnerable Chicagoans.

21. These "regressive" taxes and charges fall most heavily on the City's lower income residents. The hardships visited upon the lower income residents of Chicago were extensively documented in a recent report compiled by media outlet WBEZ (Exhibit 5 hereto), and with

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interactive graphics at: *https://interactive.wbez.org/waterdebt/*), which provided the following grim statistics:

> Chicago homeowners have racked up over $421 million dollars in water debt. More than 60% of the debt is concentrated in the city's majority Black ZIP codes. [Exhibit 5, pp. 6, 11.]
>
> The city's debt collection system has moved delinquent water bills into the hands of private debt collectors, with little transparency. At least $60 million of the city's water revenue has gone to pay private debt collectors. *Id.* p. 11.
>
> Chicagoans have had millions of dollars in earnings garnished from their paychecks to help settle water debt and many others have faced judgments and statutory liens in an effort to collect water debt. *Id.*

SUMMARY OF THE CLAIMS BASED ON THE WATER AND/OR SEWER TAXES

22. Counts I through VIII of this Complaint challenge the Water and/or Sewer Taxes on various grounds. The claims in Counts I through VIII are collectively referred to herein as the "Unlawful Tax Claims."

23. Counts I and II of Complaint allege that the Water Taxes are unlawful taxes imposed by the City in violation of Illinois statutory law because they are sales taxes or other taxes "on the use, sale or purchase of tangible personal property based on the gross receipts from such sales or the selling or purchase price of said tangible personal property," and thus are preempted by 65 ILCS 5/8-11-6a.

24. Counts III-IV of the Complaint allege that in addition to violating 65 ILCS 5/8-11-6a, the Water and Sewer Taxes violate common law principles applicable to municipal utility rates because the City includes the Water and Sewer Taxes in its water and sewer rate structure and then diverts those tax revenues to purposes unrelated to providing water and sewer services, and therefore the resulting Water and Sewer Rates are unreasonable.

25. Counts V and VI of the Complaint assert that the City, by incorporating the Water and Sewer Taxes into its water and sewer charge structure, has violated 65 ILCS 5/11-139-8, which requires that the City only "charge the inhabitants thereof **a reasonable compensation** for the use

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and service of the combined waterworks and sewage system and to establish rates for that purpose" (emphasis added).

26. Counts VII and VIII of the Complaint assert that the Water and Sewer Taxes violate the Uniformity Clause of the Illinois Constitution, which provides: "In any law classifying the subjects or objects of nonproperty taxes or fees, the classes shall be reasonable and the subjects and objects within each class shall be taxed uniformly. Exemptions, deductions, credits, refunds and other allowances shall be reasonable." Ill. Const. 1970, art. IX, Sec. 2. The Water and Sewer Taxes violate the Uniformity Clause because (1) they are not based on a real and substantial difference between the people taxed and those not taxed, and (2) they do not bear a reasonable relationship to the object of the Taxes or to public policy.

SUMMARY OF THE UNREASONABLE DISCRIMINATION CLAIMS

27. Count IX of the Complaint alleges that, independent of the Water and Sewer Taxes, the City's Water and Sewer Charges to Plaintiff and the Class have been unreasonably discriminatory because: (a) the City does not charge the Exempt Customers and therefore necessarily overcharges Plaintiff and the Class, and (b) there is no cost-based justification for creating a distinction between Plaintiff and the Class, on the one hand, and the Exempt Customers, on the other hand. Since September 2016, the unlawful Exemptions have forced Plaintiff and the Class to pay over $250 million more to the City for their water and sewer services than they would have paid in the absence of the Exemptions.

SUMMARY OF THE EXORBITANT RATE CLAIMS

28. Count X of the Complaint alleges that the City's incorporation of the Excessive Cost Allocations and Pension Overcharges into its Water and Sewer Rates necessarily means that these

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Rates are excessive and that Plaintiff and the Class are inherently overcharged in each water and sewer bill.

29. Since September 2016, because the City has fraudulently incorporated these phantom expenses and overcharges into the City's water and sewer rate structure, Plaintiff and the Class collectively have overpaid the City for water and sewer services by at least $350 million in addition to the $250 million overcharge for their water and sewer services under the Unreasonable Discrimination claim.

30. In sum, through the foregoing wrongful rate practices, Plaintiff and the Class have been forced to pay unreasonable Water and Sewer Rates.

SUMMARY OF THE RELIEF SOUGHT

31. The City must be enjoined from continuing to collect the Water and Sewer Taxes and must refund all Water and Sewer Taxes it has received since it began imposing the Water and Sewer Taxes in March 2017 as well as refund all Water and Sewer Taxes it receives during the pendency of this lawsuit.

32. Moreover, the City should also be enjoined from continuing to unfairly discriminate against Plaintiff and the Class by arbitrarily excluding the Exempt Customers from the obligation to pay for water and sewer services and refund all Water and Sewer Charges it has received in excess of a lawful amount since September 9, 2016 – the date that is five years prior to the filing of this case – and any additional unlawful amounts it receives during the pendency of this lawsuit.

33. Lastly, the City should also be enjoined from grossly over-allocating the indirect costs of the other City departments to its Water and Sewer Fund (Excessive Cost Allocations) and enjoined from imposing and collecting the Pension Overcharges. The City should be required to refund all

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Water and Sewer Charges it has received in excess of a lawful amount since September 9, 2016 and any additional unlawful amounts it receives during the pendency of this lawsuit.

VENUE AND JURISDICTION

34. Plaintiff is a water and sewer customer residing in the City who receives water and sewer service from the City, has directly paid the Water and Sewer Charges at issue, including the Water and Sewer Taxes, is a "customer" within the meaning of City Ordinance 3-80, and seeks to act as class representative for all similarly situated persons.

35. Defendant City of Chicago (the "City") is a home rule municipality located in Cook County, Illinois.

36. Venue and jurisdiction are proper in the Cook County Circuit Court pursuant to 735 ILCS 5/2-103 because the City's principal offices are located in Cook County and because the actions which give rise to Plaintiff' claims occurred in Cook County.

THE CITY'S WATERWORKS SYSTEM

37. The City operates a water and sewer utility, the Chicago Waterworks System, under the statutory authority provided to it pursuant to 65 ILCS 5/11-139-1 *et seq.*

38. The City's water supply system serves customers within the City itself, as well as approximately 125 suburban communities, referred to as "wholesale customers." The total annual revenues received by the City from its the water supply system operations are roughly split equally between charges imposed upon the City customers and the wholesale customers.

39. The City's sewer system provides sewage and drainage collection and conveyance for a service area roughly 230 square miles inhabited by approximately 2.67 million people. The sewer system is not responsible for, and does not include any facilities for, the treatment or disposal of sewage. It is limited to collecting and conveying wastewater to the interceptor sewers of the

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Metropolitan Water Reclamation District (the "MWRD"), an independent government entity with exclusive responsibility for sewage treatment, sewage disposal and flood control in the City and neighboring suburbs. The MWRD finances its operations primarily through the imposition of an ad valorem tax in the area that it serves.

40. The City's sewer system serves only customers within the City itself. All (or virtually all) of the revenues received by the City from its sewer system operations are paid by the sewer customers in the City. The City admits that "[t]here are no significant areas of the City without sewer service and, except for a very limited number of industrial users who have direct connections to the Water Reclamation District's interceptors, connection to the sewer system is the only feasible means of wastewater disposal for nearly all City users." *See* Exhibit 13 hereto (Preliminary Official Statement dated March 28, 2024 at p. 24).

41. The City holds a monopoly over water and sewer service in the City, sells water and sewer services in a proprietary, not governmental, capacity and is subject to the same rules that apply to a privately owned utility—including the requirement that utility rates be reasonable and not exorbitant. *See e.g. Village of Niles v. City of Chicago*, 82 Ill App 3d 60, 68; 37 Ill Dec 142; 401 NE2d 1235 (1980); *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89, 94-95; 40 Ill Dec 164; 405 NE2d 1256 (1980).

42. The City has admitted that it "sells water and sewer services in a proprietary, not governmental, capacity and is subject to the same rules that apply to a privately owned utility – including the requirement that utility rates be reasonable and not exorbitant." *See* City's Answer to Paragraph 9 of the original Complaint. *See also Id.* at ¶ 12 ("The City admits that pursuant to governing common law, the Department's water and sewer rates may not be excessive").

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43. In addition, by law, the City is precluded from imposing unjustly discriminatory rates and charges on certain of its water and sewer customers. A utility rate scheme is unjustly discriminatory when differences in rates assessed to two groups of customers are not justified by differences in costs to serve those two groups of customers. *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89; 40 Ill Dec 164; 405 NE2d 1256 (1980). The test used for deciding the validity of the difference in rates is to determine whether the difference is reasonable, and not arbitrary, based on a consideration of such factors as differences in the amount of the product used, the time when used, the purpose for which used, or any other relevant factors reflecting a difference in costs. If the difference in rates is not reasonably related to a difference in the costs of providing the service, there is unreasonable discrimination. *Austin View* at p. 99.

44. The City's ordinances, Chapter 11-12, entitled Water Supply and Service, govern the City's operation and maintenance of its waterworks system, including determining the rates for water and service. *See* Ordinance 11-12-260 *et seq*. The City's ordinance, Chapter 3-12-010 et seq., entitled Sewer Revenue Fund, governs the rates and charges for sewer service.

45. 65 ILCS 5/11-139-8 authorizes the City to establish rates for water and sewer services to the City's water and sewer customers and imposes the express limitation that the City only "charge the inhabitants thereof a reasonable compensation for the use and service of the combined waterworks and sewage system and to establish rates for that purpose."

46. Pursuant to 65 ILCS 5/11-139-8 and governing common law, the City's water and sewer rate revenues cannot be excessive, and the charges imposed upon the City's water and sewer customers must be for the actual use of the City's water and sewer system. *See e.g. Ross v Geneva*, 43 Ill App 3d 976, 980-81; 2 Ill Dec 609; 357 NE2d 829 (1976); *Norwick v Winfield*, 81 Ill App 2d 197, 200; 225 NE2d 30 (1967).

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47. The City's methodology for establishing Water and Sewer Rates is completely arbitrary. This allegation is demonstrated by the fact that eschewing industry rate-making standards, the City has never conducted a true "cost of service" study.

48. Such "cost of service" studies are routinely utilized by municipal utilities to determine the "Revenue Requirements" of their water and sewer systems – *i.e.*, the costs and expenses the City incurs to operate, maintain and improve those systems – and to derive fair and equitable Rates and Charges to cover the Revenue Requirements.

49. Instead of performing a "cost of service" study as industry standards would dictate, like clockwork, since June 2016, the City has merely increased its Water and Sewer Rates by the lesser of 5% or the rate of inflation every year. This fact alone demonstrates the arbitrary nature of the City's Rates—and specifically shows that the City's increases to its Water and Sewer Rates are completely untethered to the actual expenses of the City's Water and Sewer Funds.

50. In 2023, the City represented that, beginning in 2030, the City would start to charge its suburban water customers (but not water customers in the City) a "Cost-of-Service Water Rate" based upon the "M1 Manual" published by the American Water Works Association ("AWWA"). *See* Exhibit 14 hereto at p. 42. By doing so, the City again admitted facts that go to the core of Plaintiffs claims by acknowledging the efficacy of a "cost of service" study.

51. Here, the City admits that the "**M1 Manual is considered to be the industry standard for setting water rates by public water suppliers nationally** and is used by peer entities such as Great Lakes Water Authority, Metropolitan Water District of Southern California, the City of Houston, the City of Philadelphia, San Francisco Public Utilities Commission, and San Diego County Water Authority." *Id.* (emphasis added). The City further admitted that :

> **AWWA provides transparency** to customers; cost of service requires detailed accounting of components of the system and allocates cost of service to each

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customer. *See* Exhibit 2 hereto at p. 23 (City's "Financial Update" dated April 23, 2023) (emphasis in original).

52. Notwithstanding the City's admissions, the City has never conducted a true cost-of-service study for its Water or Sewer Systems, much less utilized the M1 Manual or implemented rates and charges that were consistent with the methodology set forth in the M1 Manual. Stated simply, the City has never even attempted to devise Water and Sewer Rates that comply with the "industry standard."

THE REASONS THAT THE EXEMPTIONS AND THE OVERCHARGES HAVE CAUSED PLAINTIFF AND THE CLASS TO PAY EXORBITANT RATES [4]

53. The first step in establishing Water and Sewer Rates and Charges is to determine the total Revenue Requirement associated with the municipality's water supply system and sewage disposal system (i.e., the revenues necessary to cover the costs of the entire system). The Revenue Requirement is a summation of the operation, maintenance and capital costs that a utility must recover during the time period for which the Rates will be in place.

[4] Paragraphs 1 through 12 above and paragraphs 53 through 68 below are either new or amended paragraphs specifically intended to address the claimed deficiencies in the Unfair Discrimination Claims set forth in the Third Amended Complaint that the Court observed at p. 5 of the March 25 Order – namely that the TAC "lacks concrete allegations demonstrating that the rates charged for water and sewer service were unreasonable or discriminatory" and "Plaintiff does not adequately demonstrate that the rates exceed the legitimate costs of providing these services or that they were unreasonable or discriminatory at the time of their establishment." These allegations also are intended to address the Court's finding at p. 6 of the March 25 Order that with respect to Plaintiff's Exorbitant Rate Claims, that Plaintiff "fails to allege facts that the rates were discriminatory at the time the rates were set," that "the Third Complaint extensively discusses cost allocations subsequent to the initial rate setting, with subsequent increases being tied to the rate of inflation," and "the Complaint does not provide sufficient factual allegations indicating that these subsequent rate increases exceeded the cost of service to such a degree as to render them unreasonable." Finally, these allegations are intended to address the Court's finding at p. 6 of the March 25 Order that "Plaintiff has failed to sufficiently allege the elements necessary to support claims of 'reparations money had and received' and unjust enrichment …".

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54. The City's ordinances require the City's Department of Water Management to prepare an annual budget ordinance setting forth the Rates for the water and sewer service for the coming year. *See, e.g.*, Ordinance Section 11-12-260 (Exhibit 3 hereto) ("The department shall … prepare an ordinance, for submission to the city council, establishing the rates to be charged for water service in the following year"); Ordinance Section 3-12-010 (Exhibit 4 hereto) (proving that "the sewer revenue fund shall be supported by sewer usage fees established from time to time by the city council").

55. Another City Ordinance Section 2-32-180 (Exhibit 6 hereto) confirms that the improper expenses that form the basis for Plaintiff's Exorbitant Rate claims necessarily are included in the City's Water and Sewer Rates on a prospective basis:

> The comptroller shall, on or before the first day of December of each year preceding the year for which the estimates are made, **submit to the city council a report of the estimates of the funds necessary to defray the expenses of the city government during the fiscal year about to begin**. **He shall in such report classify the different objects and branches of the city expenditures, giving, as nearly as may be, the amount required for each.** …
>
> He shall, in such report, show the aggregate income of the preceding fiscal year from all sources, the amount of liabilities outstanding upon which interest is to be paid, and of bonds and city debts payable during the coming year, when due and where payable, **together with all such information as may be necessary to enable the city council to prepare and pass the annual appropriation ordinance in the manner prescribed by statute**, and so that the city council may fully understand the money exigencies and demands of the city **for the year for which appropriations are to be made**. [emphasis added].

56. The foregoing ordinance provisions make clear that all Water and Sewer expenses for each coming year must be reflected in the "annual appropriation ordinance" enacted by the City for each coming year. The improper charges that form the basis for the Exorbitant Rate claims **are** set forth in the City's annual appropriation ordinances.

57. The City seemingly complies with the foregoing ordinance provisions in paragraphs 54 and 55 above by including line-item financial information for the Water and Sewer Fund in its Annual Appropriation Ordinances. The Rates and Charges imposed by the City pursuant to the

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Annual Appropriation Ordinance are intended to recover the Revenue Requirement for the coming year. The higher the Revenue Requirement, the higher the Rates and Charges imposed on paying customers have to be in order to recover the Revenue Requirement.

58. Importantly however, in establishing Rates, the City's Ordinances also prohibit the City from using water and sewer revenues for purposes unrelated to providing water and sewer service. *See* City Ordinance Section 3-12-010 ("The revenues of the sewer revenue fund shall be reserved and utilized **exclusively** for the operation, maintenance, rehabilitation or reconstruction of the sewer system of the City of Chicago") (emphasis added) and City Ordinance Section 11-12-260 ("The fees, charges, and rates established by said ordinance shall be sufficient in all times to pay the cost of operation and maintenance of the water system, to make principal and interest payments on any outstanding bonds, and to establish and maintain any reserve funds and accounts as may be covenanted for in bond ordinances authorizing the issuance of the bonds").

59. The Rates actually imposed by the City have traditionally garnered revenues consistent with the **purported** Revenue Requirements determined by the City. For example, in 2022, the City's budget for the Water Fund projected $777,831,000 in revenues from Water Charges and the City's financial statements for the Water Fund for that year show $779,814,000 in revenues from Water Charges. *See* Exhibit 7 hereto at p. 23 (excerpts from 2022 Annual Appropriation Ordinance) and Exhibit 8 hereto at p. 14 (excerpts from Water Fund 2022 Financial Statements).

60. The problem is that the City grossly inflates its Revenue Requirement by including tens of millions of dollars of expenses **unrelated** to providing water and sewer services in contravention of City Ordinance Section 3-12-010 and City Ordinance Section 11-12-260. These improper, unrelated expenses are listed as line-items in the budgets of the Water and Sewer Funds which are included in the Annual Appropriation Ordinances and are **actually paid** by the Water and

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Sewer Funds to other City funds. *See* Exhibits 9 and 10 hereto (Summary General Ledgers for Water Fund and Sewer Fund for 2021 showing "actual YTD activity" and demonstrating that the Pension Overcharges and the Excessive Cost Allocations were actually paid from those Funds). Thus, there is no question that these improper unrelated expenses are intentionally included on a prospective basis annually in the City's Water and Sewer Rates and therefore are actually paid by Plaintiff and the Class.

61. Then, the City causes Plaintiff and the Class (i.e., the Non-Exempt Customers) to pay the portion of the Revenue Requirement applicable to the cost of servicing Exempt Customers, which further increases the overcharges to Plaintiff and the Class.

62. The following illustrates the minimum Water Overcharge to Plaintiff and the Class and the City's other customers for 2022 (this does not include Sewer Overcharges):

> Total Budgeted Water Charge Revenues – $777,831,000. *See* Exhibit 7 hereto.
> Total actual Water Charge Revenues – $779,814,000. *See* Exhibit 8 hereto.
>
> Overcharges included in Water Rates:
>
> Excessive cost allocations – $46,000,000. *See* paras. 239-274 *infra*.
> Pension overcharges – $30,000,000. *See* paras. 294-315 *infra*.
>
> Actual Water Revenue Requirement for 2022 – $701,831,000
>
> Value of exemptions (i.e., costs to serve Exempt Customers covered by Non-Exempt Customers – $20,188,000. *See* Exhibit 11 hereto at p. D021258.
>
> Total charges to Non-Exempt customers in 2022 should have been – $681,643,000
> Total 2022 Revenue Requirement Used By City – $777,831,000
>
> Total Water Overcharge for 2022 – **$96,188,000**

63. The foregoing facts amply demonstrate that "the rates exceed the legitimate costs of providing these services," and that "they were unreasonable or discriminatory **at the time of their establishment.**" *See* March 25 Order at p. 5 (emphasis added).

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64. The fact that, effective June 2016, the City implemented a policy of annually increasing its water and sewer rate by the rate of inflation does not translate to reasonable Rates or otherwise demonstrate that the Rates imposed were not discriminatory "at the time of their establishment" for a number of reasons.

65. First, all of the Overcharges claimed in this Complaint were already included in the City's Rates as of January 2016 – before the City's new policy went into effect. *See* Exhibit 12 hereto (City's Annual Appropriation Ordinance for 2016 at pp. 267-268 and 332-333). *See also* Paragraphs 224-225, 288 and 297-298 *infra*. The City's application of an inflation factor in subsequent years merely continued the Overcharges that were already baked-into the Rates, albeit at ever increasing amounts.

66. Second, the City's new policy did not obviate the requirements in its Ordinance requiring the Department of Water Management to "prepare an ordinance, for submission to the city council, establishing the rates to be charged for water service in the following year." Ordinance Section 11-12-260. Consistent with those requirements, the City's annual appropriation ordinances specifically include the Overcharges in the City's water and sewer fund budgets, which are recovered through the Rates and Charges paid by Plaintiff and the Class.

67. Third, the City admits that "the City Council may take action at any time to alter the then-current schedule of water rates." *See* Exhibit 13 hereto (Preliminary Official Statement dated March 28, 2024 at p. 3).

68. Fourth, the City's Rate ordinance tying annual increases to the rate of inflation cannot trump the City's common law obligations to impose reasonable and nondiscriminatory rates. *See, e.g., Niles I*, 82 Ill App 3d at 68 ("Municipal officers . . . cannot discriminate in rates or make exorbitant and unjust rates to consumers . . . . **All their rates and charges fixed by ordinances or resolutions are subject to review by the courts** . . . .") (emphasis added) (quoting *Springfield Gas & Elec. Co. v.*

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City of Springfield, 292 Ill. 236, 253, 126 N.E. 739 (1920)). In fact, the City's failure to conduct a legitimate cost-of-service study – and its blind reliance on inflation rates instead of actual cost data to annually increase the Water and Sewer Rates – are themselves arbitrary, capricious and unreasonable practices.

CLASS ALLEGATIONS

69. Plaintiff brings this action as a class action, pursuant to 735 ILCS 5/2-801 et seq., individually and on behalf of two proposed classes: (1) for Counts I through VIII a class consisting of all persons or entities who have received water and/or sewer services in the City and who/which are "purchasers" under Ordinance 3-80 and who/which have incurred or paid Water and/or Sewer Taxes on or after March 1, 2017 and (2) for Counts IX through X a class consisting of all persons or entities who have received water and/or sewer service within the City and who/which have incurred or paid Water and/or Sewer Rates and Charges on or after September 9, 2016 and who are not "Exempt Customers."

70. The members of the Class are so numerous that joinder of all members is impracticable.

71. Plaintiff's claims are typical of the claims of members of the Class. Plaintiff is a member of the Class she seeks to represent, Plaintiff was injured by the same wrongful conduct that injured the other members of the Class, and the City has acted wrongfully in the same basic manner as to the entire class.

72. There are questions of law and fact common to all Class Members that predominate over any questions, which, if they even exist, affect only individual Class Members, including:

a. whether Ordinance 3-80, which establishes the Water and Sewer Taxes, is preempted by Illinois statute and thus unlawful and unauthorized;

b. whether the Water and/or Sewer Taxes imposed by the City are unlawful and

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unauthorized under Illinois common law;

c. whether the Water and Sewer Taxes are imposed for, or related to, the actual use of the City's waterworks and sewer systems;

d. whether the Water Taxes have been imposed in violation of 65 ILCS 5/8-11-6a;

e. whether the Water and Sewer Taxes violate the Uniformity Clause of the Illinois Constitution, Ill. Const. 1970, art. IX, Sec. 2;

f. whether the City's exemption of the Exempt Properties from payment of the Water and Sewer Rates and Charges constitutes unfair discrimination, rendering the City's Water and Sewer Rates unreasonably discriminatory;

g. whether the City grossly over-allocates the indirect costs of the City's other departments to the Water and Sewer Fund;

h. whether the City's unfair cost allocation methods have rendered the Water and Sewer Rates unreasonable or exorbitant;

i. whether the City's Pension Overcharge render the Water and Sewer Rates unreasonable or exorbitant; and

j. whether the City should be required to disgorge and refund to its water and sewer customers all Water and Sewer Taxes, and the other wrongfully collected Water and Sewer Charges described herein.

73. Plaintiff will fairly and adequately protect the interests of the Class, and Plaintiff has no interests antagonistic to those of the Class. Plaintiff is committed to the vigorous prosecution of this action and has retained competent and experienced counsel to prosecute this action.

74. A class action is superior to all other available methods for the fair and efficient adjudication of this controversy since joinder of all members is impracticable. The prosecution of separate actions would create a risk of inconsistent or varying adjudications. Furthermore, the prosecution of separate actions would substantially impair and impede the ability of individual class members to protect their interests. In addition, since individual refunds may be relatively small for most members of the class, the burden and expense of prosecuting litigation of this nature makes it unlikely that members of the class would prosecute individual actions. Plaintiff anticipates no difficulty in the management of this lawsuit as a class action.

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COUNT I
ASSUMPSIT-MONEY HAD AND RECEIVED FOR VIOLATION OF 65 ILCS 5/8-11-6a

WATER TAX

75. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, and 34-40, inclusive, as if fully set forth herein.

76. In 2016, the City was in dire financial straits due to the gross underfunding of the City's pension obligations. Actuaries for the City had reported that if the City did not increase its payments to the City's Municipal Employees' Annuity and Benefit Fund (the "Benefit Fund"), that the Benefit Fund would be out of money by 2025.

77. On September 14, 2016, the City's Council approved a tax on water and sewer usage in order to increase its payments to the Benefit Fund. As stated by the City:

> The Chicago City Council and Mayor Emanuel approved a four-year phase-in of a water and sewer utility tax. The revenue from this tax will be used to make certain mandated pension payments. These mandated pension payments will support the retirements of many municipal employees, including our snow plow drivers, our librarians, and CPS non-teaching staff, such as classroom aides. *See* Exhibit 14, the City's Water-Sewer Tax FAQ.

78. To implement the new tax, the City's Council passed Ordinance 3-80, entitled "Chicago Water and Sewer Tax." Under the ordinance, the tax is expressly imposed upon: "(1) the use and consumption in the City of water that is purchased from the Department of Water Management and (2) the transfer of wastewater to the City sewer system from property located in the City. The ultimate incidence and liability for payment of the tax is upon the Purchaser." *See* Exhibit 3, Ordinance 3-80 at § 3-80-030.

79. Pursuant to Ordinance 3-80 the Water and Sewer Taxes were to be phased in over a period of four years. Exhibit 14, the City's Water-Sewer Tax FAQ; Exhibit 15, Ordinance 3-80 at § 3-80-040.

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80. Specifically, starting in March 2017, the City began to impose the Water and Sewer Taxes at the rate of $.295 per 1,000 gallons of water and per 1,000 gallons of sewer—for a total of $.59 per 1,000 gallons of water-sewer use. Over the next three years the Water and Sewer Taxes climbed to $2.51 per 1,000 gallons of water and per 1,000 gallons of sewer used.

Rate per 1,000 gallons (approximately)

YEAR	TAX ON WATER PORTION	TAX ON SEWER PORTION	TOTAL TAX (WATER & SEWER)	Y-O-Y TAX RATE INCREASE
2017	$.295	$.295	$.59	7.7%
2018	$.64	$.64	$1.28	8.4%
2019	$1.005	$1.005	$2.01	8.2%
2020	$1.255	$1.255	$2.51	5.2%
2021	$1.255	$1.255	$2.51	0.0%

See Exhibit 14, the City's Water-Sewer Tax FAQ; Exhibit 15, Ordinance 3-80 at § 3-80-040.

81. If water-sewer customers, like Plaintiff, fail to pay the Water and Sewer Taxes, a penalty accrues at a rate of 1.25% per month. Exhibit 14, the City's Water-Sewer Tax FAQ; Exhibit 15, Ordinance 3-80 at § 3-80-060. Moreover, Article V of the City's Water and Sewer Ordinances, § 11-12-330 *et seq.* entitled Assessing and Collecting Charges permits the City to, among other actions: pursue unpaid water and sewer charges via collection action (§ 11-12-330); assess late payment penalties (§ 11-12-420); and authorizes the City to terminate service and shut off water should the customer fall into arrears on water bills that are unpaid after a period of 30 days (§ 11-12-480). *See* Exhibit 4 hereto.

82. In addition, state statutes provide the City with broad powers to enforce and collect unpaid water and sewer charges. 65 ILCS 5/11-139-8 creates a lien in favor of a municipality to secure payment of water and sewer charges, and further authorizes municipalities to bring civil actions to recovery unpaid water and sewer charges and gives the municipalities the right to recover their attorneys' fees in such actions. Payment of the Water and Sewer Taxes therefore is not voluntary.

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83. The City began imposing the Water and Sewer Taxes upon its water and sewer customers expressly as a means of generating additional revenue to finance its general governmental obligation of funding its pension benefit obligations.

84. Thus, the Water and Sewer Taxes imposed by Ordinance No. 3-80 are not for or related to Plaintiff's actual use of the City's water and sewer system. Accordingly, the Water and Sewer Taxes are unlawful and unauthorized charges upon Plaintiff and those water and sewer customers in the City who/which have incurred or paid the Water and Sewer Taxes and are similarly situated.

85. Pursuant to Ill Const. art. VII § 6(a), the City is automatically conferred "home rule" status because it has a population of more than 25,000 residents.

86. Traditional municipalities are political subdivisions of the state and may only exercise the authority the state expressly grants to them. In contrast, home rule municipalities like the City govern more independently from the state and may exercise any power and perform any function unless it is expressly prohibited from doing so by state law. *See generally* Ill Const. art. VII § 6 and specifically Ill Const. art. VII § 6 (i).

87. Thus, as a home rule municipality, the City enjoys legislative autonomy and has the power to tax, subject to express state laws that regulate the type of taxes the City may impose.

88. Illinois statute 65 ILCS 5/8-11-6a, entitled "Home Rule Municipalities; Preemption of Certain Taxes" provides in relevant part:

> Except as provided in Sections 8-11-1, 8-11-5, 8-11-6, 8-11-6b, 8-11-6c, 8-11-23, and 11-74.3-6 on and after September 1, 1990, no home rule municipality has the authority to impose, pursuant to its home rule authority, a retailer's occupation tax, service occupation tax, use tax, **sales tax or other tax on the use, sale or purchase of tangible personal property based on the gross receipts from such sales or the selling or purchase price of said tangible personal property**.
>
> Notwithstanding the foregoing, this Section does not preempt any home rule imposed tax such as the following:
>
> ****

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> (7) other taxes not based on the selling or purchase price or gross receipts from the use, sale or purchase of tangible personal property.
>
> ****
>
> This Section is a limitation, pursuant to subsection (g) of Section 6 of Article VII of the Illinois Constitution, on the power of home rule units to tax. [emphasis added].

89. The overarching legislative purpose of § 8-11-6a is to restrict a home rule municipality's power to tax. *See Iwan Ries & Co v City of Chicago*, 160 NE3d 916, 922 (2019) ("clear legislative intent to limit a home rule unit's authority to impose certain taxes").

90. The Water Tax is a tax on the purchase of tangible personal property—water—that is based on the cost of the amount of water purchased by the City's water customers, and thus is a tax based upon the gross receipts from the sale of, or the selling or purchase price of, water by the City to its water customers in violation of 65 ILCS 5/8-11-6a.

91. The City's Ordinance No. 3-80 is thus preempted by 65 ILCS 5/8-11-6a and as such, the Water Tax is an unlawful and unauthorized tax upon Plaintiff and those of the City's water customers that have incurred or paid the Water Tax and are thus similarly situated.

92. 65 ILCS 5/8-11-6a restricts the City's power to tax, expressly prohibiting imposition of a use tax, sales tax or other tax on the use, sale, or purchase of tangible personal property based on the gross receipts from such sales or the sales price.

93. The Water Tax, first imposed by the City in March 2017, is a use tax, sales tax and/or other tax on the use, sale, and/or purchase of tangible personal property (water) that is also based on the gross receipts from such sales and/or the sales price.

94. 65 ILCS 5/8-11-6a preempts the Water Tax's enacting ordinance, Ord. No. 3-80.

95. The Water Tax is unlawful, invalid, and unauthorized under Illinois law, specifically 65 ILCS 5/8-11-6a.

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96. As a direct and proximate result of the City's unlawful and improper conduct in imposing and collecting the Water Taxes, the City has collected millions of dollars to which it is not entitled.

97. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action in assumpsit for money had and received.

98. By virtue of the City's imposition of the Water Tax, the City has collected amounts in excess of the amounts it was legally entitled to collect. Therefore, Plaintiff is entitled to maintain an equitable action of assumpsit to recover back the amount of the illegal exaction.

99. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water Tax, Plaintiff and the Class have conferred a benefit upon on the City.

100. Under equitable principles, the City should be required to disgorge the amounts it unlawfully collected through its unlawful imposition of the Water Tax.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who have received water service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water Taxes during the pendency of this action.

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C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water Taxes and from imposing or collecting Water Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT II
UNJUST ENRICHMENT FOR VIOLATION OF 65 ILCS 5/8-11-6a

WATER TAX

101. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, and 76-96, inclusive, as if fully set forth herein.

102. 65 ILCS 5/8-11-6a, restricts the City's power to tax, expressly prohibiting imposition of a use tax, sales tax or other tax on the use, sale, or purchase of tangible personal property based on the gross receipts from such sales or the sales price.

103. The Water Tax, first imposed by the City in March 2017, is a use tax, sales tax and/or other tax on the use, sale, and/or purchase of tangible personal property (water) that is also based on the gross receipts from such sales.

104. 65 ILCS 5/8-11-6a preempts the Water Tax's enacting ordinance, Ord. No. 3-80.

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105. The Water Tax is unlawful, invalid, and unauthorized under Illinois law, specifically 65 ILCS 5/8-11-6a.

106. As a direct and proximate result of the City's unlawful and improper conduct in imposing and collecting the Water Taxes, the City has collected millions of dollars to which it is not entitled.

107. By virtue of the City's imposition of the Water Tax, the City has collected amounts in excess of amounts it was legally entitled to collect.

108. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water Tax, Plaintiff and the Class have conferred a benefit upon on the City and it would be inequitable for the City to retain that benefit.

109. Under equitable principles, the City should be required to disgorge the amounts it unlawfully collected through its unlawful imposition and collection of the Water Tax.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who have received water service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water Taxes imposed or collected at any time on

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or after March 1, 2017 and during the pendency of this action, refund all Water Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water Taxes and from imposing or collecting Water Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT III
ASSUMPSIT-MONEY HAD AND RECEIVED – UNREASONABLE WATER AND SEWER RATES

WATER AND SEWER TAXES

110. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, and 76 through 96, inclusive, as if fully set forth herein.

111. Under Illinois common law, Water and Sewer Rates must be reasonable and all charges imposed must relate to the actual use of the water and sewer system. *See e.g. Village of Niles v. City of Chicago*, 82 Ill App 3d 60, 68; 37 Ill Dec 142; 401 NE2d 1235 (1980); *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89, 94-95; 40 Ill Dec 164; 405 NE2d 1256 (1980).

112. Water and Sewer Taxes are not for or related to Plaintiff's actual use of the City's water and sewer system, but are imposed to increase payments to the City's Municipal Employees' Annuity and Benefit Fund.

113. The City's Water and Sewer Taxes, when incorporated into the City's Water and Sewer Rates, render these rates arbitrary, capricious, and unreasonable.

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114. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action in assumpsit for money had and received.

115. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

116. By virtue of the City's imposition of the Water and Sewer Taxes, the City has collected amounts in excess of the amounts it was legally entitled to collect. Therefore, Plaintiff is entitled to maintain an equitable action of assumpsit to recover back the amount of the illegal exaction.

117. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water and Sewer Taxes, Plaintiff and the Class have conferred a benefit upon on the City.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

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B. Define the Class to include all persons or entities who have received water and/or sewer service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT IV
UNJUST ENRICHMENT – UNREASONABLE WATER AND SEWER RATES

WATER AND SEWER TAXES

118. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, and 76 through 96, inclusive, as if fully set forth herein.

119. Under Illinois common law, Water and Sewer Rates must be reasonable and all charges imposed must relate to the actual use of the water and sewer system. *See e.g. Village of Niles v. City of*

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Chicago, 82 Ill App 3d 60, 68; 37 Ill Dec 142; 401 NE2d 1235 (1980); *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89, 94-95; 40 Ill Dec 164; 405 NE2d 1256 (1980).

120. The Water and Sewer Taxes are not for or related to Plaintiff's actual use of the City's water and sewer system but are imposed to increase payments to the City's Municipal Employees' Annuity and Benefit Fund.

121. The City's Water and Sewer Taxes, when incorporated into the City's Water and Sewer Rates, render these rates arbitrary, capricious, and unreasonable.

122. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water and Sewer Taxes, Plaintiff and the Class have conferred a benefit upon on the City.

123. By virtue of the City's inclusion of the Water and Sewer Taxes in its water and sewer rates, the City has collected amounts in excess of the amounts it was legally entitled to collect.

124. The City has been unjustly enriched because it received the Water and Sewer Tax revenues to which it was not entitled, and it would be unfair for the City to retain the Water and Sewer Taxes under the circumstances.

125. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E.

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739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

126. The City should be required to disgorge the amounts by which it has been unjustly enriched.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who have received water and/or sewer service in Chicago, who/which are "purchasers" under Ordinance 3-80 and who/which have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

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F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT V
ASSUMPSIT-MONEY HAD AND RECEIVED – VIOLATION OF 65 ILCS 5/11-139-8

WATER AND SEWER TAXES

127. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, and 76 through 96, inclusive, as if fully set forth herein.

128. 65 ILCS 5/11-139-8 authorizes the City to establish rates for water and sewer services to the City's water and sewer customers, and imposes the express limitation that the City only "charge the inhabitants thereof a reasonable compensation for the use and service of the combined waterworks and sewage system and to establish rates for that purpose."

129. By including the Water and Sewer Taxes in the City's water and sewer rates, the City has failed to charge its inhabitants "a reasonable compensation for the use and service of the combined waterworks and sewage system" in violation of 65 ILCS 5/11-139-8.

130. The City's Water and Sewer Taxes, when incorporated into the City's Water and Sewer Rates, render these rates arbitrary, capricious, and unreasonable.

131. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action in assumpsit for money had and received.

132. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based**

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> **upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

133. By virtue of the City's imposition of the Water and Sewer Taxes, the City has collected amounts in excess of the amounts it was legally entitled to collect. Therefore, Plaintiff is entitled to maintain an equitable action of assumpsit to recover back the amount of the illegal exaction.

134. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water and Sewer Taxes, Plaintiff and the Class have conferred a benefit upon on the City.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who/which have received water and/or sewer service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer

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Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT VI
UNJUST ENRICHMENT – VIOLATION OF 65 ILCS 5/11-139-8

WATER AND SEWER TAXES

135. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, 76 through 96, and 128 through 134, inclusive, as if fully set forth herein.

136. 65 ILCS 5/11-139-8 authorizes the City to establish rates for water and sewer services to the City's water and sewer customers and imposes the express limitation that the City only "charge the inhabitants thereof a reasonable compensation for the use and service of the combined waterworks and sewage system and to establish rates for that purpose."

137. By including the Water and Sewer Taxes in the City's water and sewer rates, the City has failed to charge its inhabitants "a reasonable compensation for the use and service of the combined waterworks and sewage system" in violation of 65 ILCS 5/11-139-8.

138. The City's Water and Sewer Taxes, when incorporated into the City's Water and Sewer Rates, render these rates arbitrary, capricious, and unreasonable.

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139. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water and Sewer Taxes, Plaintiff and the Class have conferred a benefit upon on the City.

140. By virtue of the City's inclusion of the Water and Sewer Taxes in its water and sewer rates, the City has collected amounts in excess of the amounts it was legally entitled to collect.

141. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

142. The City has been unjustly enriched because it received the Water and Sewer Tax revenues to which it was not entitled, and it would be unfair for the City to retain the Water and Sewer Taxes under the circumstances.

143. The City should be required to disgorge the amounts by which it has been unjustly enriched.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

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A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who/which have received water and/or sewer service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

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COUNT VII
ACTION FOR REPARATIONS-MONEY HAD AND RECEIVED FOR VIOLATION OF UNIFORMITY CLAUSE OF ILLINOIS CONSTITUTION

WATER AND SEWER TAXES

144. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, and 76 through 96, inclusive, as if fully set forth herein.

145. The Uniformity Clause of the Illinois Constitution provides: "In any law classifying the subjects or objects of nonproperty taxes or fees, the classes shall be reasonable and the subjects and objects within each class shall be taxed uniformly. Exemptions, deductions, credits, refunds and other allowances shall be reasonable." Ill. Const. 1970, art. IX, Sec. 2.

146. The Water and Sewer Taxes are not property taxes. For a nonproperty tax classification to survive scrutiny under the uniformity clause, the classification must (1) be based on a real and substantial difference between the people taxed and those not taxed, **and** (2) bear some reasonable relationship to the object of the legislation or to public policy. *Milwaukee Safeguard Ins. Coc. v. Selcke*, 179 Ill.2d 94, 98, 688 N.E.2d 68 (1997). The tax "must meet **both** prongs of the uniformity test to pass constitutional muster." *U.S.G. Italian Marketcaffe v. City of Chicago*, 332 Ill. App. 3d 1008, 1015, 775 N.E.2d 47 (1st Dist. 2002) (emphasis added).

147. The Uniformity Clause was intended to be a broader limitation on legislative power to classify for nonproperty tax purposes than the limitation of the equal protection clause (*Searle Pharmaceuticals, Inc. v. Dept. of Revenue*, 117 Ill.2d 454, 469, 512 N.E.2d 1240 (1987)) and was meant to insure that taxpayers would receive added protection in the state constitution based upon a standard of reasonableness that is more rigorous than that contained in the federal constitution (*Milwaukee Safeguard*, 179 Ill.2d at 102). As a result, the party attacking a tax classification is not required to negate every conceivable basis that might support it. *Searle*, 117 Ill.2d at 468. The reasonable relationship

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test requires some meaningful linkage between the tax and the object of the legislation establishing the tax.

148. The Water and Sewer Taxes violate the Uniformity Clause because (1) they are not based on a real and substantial difference between the people taxed and those not taxed, and (2) they do not bear a reasonable relationship to the object of the legislation or to public policy.

149. First, there is no "real and substantial" difference between water and sewer customers who pay the Taxes, and other groups of citizens and property owners in the City who do not pay the Taxes. The Taxes are used to fund the City's pension obligations owed to the Municipal Employees' Fund, which includes employees whose employment services benefit the City and its citizens generally. Water and Sewer customers do not cause or contribute to the City's need to fund pensions in any manner different than other citizens in the City who are not water and sewer customers, including but not limited to the owners and occupiers of properties (like vacant lots and parking lots) that do not have water and sewer service.

150. The City's decision to finance hundreds of millions of dollars of pension contributions to the Municipal Employees' Fund through taxes imposed only on water and sewer customers is completely arbitrary. The City clearly cannot justify the tax classification by arguing that the Taxes support **only** the pensions of employees of the Water Fund or Sewer Funds. Indeed, Water Fund employees represent just 6.4% of the covered payroll of all employees covered by the Municipal Employees' Fund and Sewer Fund employees represent just 3.1% of that covered payroll. Therefore, over 90% of the employees covered by the Municipal Employees' Fund – representing 90% of the expense of that Fund – are not associated with the Water or Sewer Funds.

151. Even worse for the City, the annual contributions to the Municipal Employees' Fund attributable to the Water and Sewer Funds are already funded by the City's water and sewer usage

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Charges, which are completely separate from the Water and Sewer Taxes. According to the City, the pension costs are to be allocated based upon each City fund's percentage of the total "covered payroll" of all City funds with employees in the Municipal Employees' Fund. For 2020, the total "covered payroll" of all of the applicable City funds was $1,861,905,000. *See* Exhibit 16 hereto. In 2022, for example, the City allocated $59,725,000 of the total City contribution to the Municipal Employees' Fund to the Water Fund. *See* Exhibit 7 hereto. That $59,725,000 – which, again, was **in addition to** the $200+ million in Water and Sewer Taxes currently being paid by the very same group of water and sewer customers – was incorporated into the City's Water Rates being paid by its water customers.

152. All properties and citizens in the City that are not water or sewer customers of the City are not subject to the Water and Sewer Taxes. While it may be tempting to equate the class of water and sewer customers in the City with the class of all property owners in the City, that would be a mistake. Among the Chicago citizens who do not pay Water and Sewer Taxes are owners of parking lots, vacant land and any other properties or structures that are not hooked up to the City's water and sewer system. Those properties receive the benefit of the City's increased pension funding for City employees in the Municipal Employees' Fund. Yet, the City proffers no justification for its exemptions extended to those properties and citizens.

153. In addition, there is no "real and substantial" difference between water and sewer customers who pay the Taxes and the Exempt Customers. Both groups receive the very same treated water from the City and both groups receive the very same sewage disposal services. The only difference between the two groups is that the City has arbitrarily chosen to excuse the Exempt Customers from their obligation to pay the Taxes.

154. Second, the City's method of imposing and collecting the Taxes does not bear a reasonable relationship to the object of the legislation or to public policy.

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155. The "object" of the City's ordinance imposing the Water and Sewer Taxes is to finance pension benefits for general employees of the City. *See* "Water and Sewer Tax FAQ (Exhibit 14 hereto) ("The revenue from this tax will be used to make certain mandated pension payments" that "will support the retirements of many municipal employees, including our snow plow drivers, our librarians, and CPS non-teaching staff, such as classroom aides"); City Ordinance Section 3-80-070 (Exhibit 3 hereto) ("All proceeds resulting from the imposition of the tax imposed by this chapter, including any interest or penalties relating to the tax, shall be deposited in the City's Corporate Fund and shall be used to meet the City's funding obligations to the Municipal Employees' Annuity and Benefit Fund of Chicago").

156. A tax on only some water and sewer customers has no "reasonable relationship" to that object – *i.e.*, there is no linkage between water and sewer usage by the City's water and sewer customers who incur and pay the Water and Sewer Taxes and the City's obligation to fund the pensions. This is particularly true given that the amount of the Water and Sewer Taxes paid by the persons subject to the tax is based upon how much water they use. Not only does water usage in general have no reasonable relationship to the object of funding municipal pensions but the fact that the amount each water and sewer customer must contribute to the funding of the pensions based upon, for example, how long they shower every morning and/or how much they water their lawn makes the relationship even more attenuated. In sum, the class of taxpayers subject to the tax is not part of the class which is regulated or benefitted by the pension contributions financed with the tax proceeds and the measure of the Tax renders the claimed relationship even more unreasonable. This is particularly true given that water and sewer customers already finance the pension benefits of retired water and sewer employees through their water and sewer rates.

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157. In order to be "reasonably related" to the object of the Taxes, each payer of the Taxes need not personally benefit from the use of the tax proceeds and it is permissible for persons who do not pay the tax to benefit, but the class of taxpayers subject to the tax must be part of the class which is regulated or benefitted by the program financed (at least in part) with the tax proceeds.

158. The Water and Sewer Tax is unlawful, invalid, and unauthorized under Illinois law, specifically the Uniformity Clause.

159. As a direct and proximate result of the City's unlawful and improper conduct in imposing and collecting the Water and Sewer Taxes, the City has collected millions of dollars to which it is not entitled.

160. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action.

161. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

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162. By virtue of the City's imposition of the Water and Sewer Taxes, the City has collected amounts in excess of the amounts it was legally entitled to collect. Therefore, Plaintiff is entitled to maintain an equitable action to recover back the amount of the illegal exaction.

163. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water Tax, Plaintiff and the Class have conferred a benefit upon on the City.

164. Under equitable principles, the City should be required to disgorge the amounts it unlawfully collected through its unlawful imposition of the Water Tax.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who have received water and/or sewer service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80, and have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

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D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT VIII
UNJUST ENRICHMENT FOR VIOLATION OF UNIFORMITY CLAUSE OF THE ILLINOIS CONSTITUTION

WATER AND SEWER TAXES

165. Plaintiff incorporates each of the preceding paragraphs 1, 16, 20 through 26, 31, 34 through 40, 76 through 96, and 145 through 164, inclusive, as if fully set forth herein.

166. The Water and Sewer Tax is unlawful, invalid, and unauthorized under Illinois law, specifically the Uniformity Clause.

167. As a direct and proximate result of the City's unlawful and improper conduct in imposing and collecting the Water and Sewer Taxes, the City has collected millions of dollars to which it is not entitled.

168. By virtue of the City's imposition of the Water and Sewer Taxes, the City has collected amounts in excess of amounts it was legally entitled to collect.

169. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action.

170. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

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> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

171. Plaintiff and the Class have conferred a benefit upon the City and it would be inequitable for the City to retain that benefit.

172. Under equitable principles, the City should be required to disgorge the amounts it unlawfully collected through its unlawful imposition and collection of the Water Taxes.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who have received water and/or sewer service in the City of Chicago, who/which are "purchasers" under Ordinance 3-80 and have incurred or paid Water and/or Sewer Taxes at any time on or after March 1, 2017 and who/which incur or pay the Water and/or Sewer Taxes during the pendency of this action.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Taxes imposed or collected at

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any time on or after March 1, 2017 and during the pendency of this action, refund all Water and Sewer Taxes it has collected to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Taxes to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from collecting any past Water and Sewer Taxes and from imposing or collecting Water and Sewer Taxes in the future;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT IX
UNJUST DISCRIMINATION IN WATER AND SEWER RATES AND CHARGES[5]

173. Plaintiff incorporates each of the preceding paragraphs 1 through 21, and 27 through 74, inclusive, as if fully set forth herein.

174. This Count sets forth a single cause of action – unjust rate discrimination in violation of Illinois common law and 65 ILCS 5/11-139-8, which imposes the express limitation that the City

[5] In addition to the paragraphs referenced in footnote 4, *supra*, paragraphs 174, 223 through 226, and 229 through 231 below are either new or amended allegations specifically intended to address the claimed deficiencies in the Unfair Discrimination Claims set forth in the Third Amended Complaint that the Court observed at p. 5 of the March 25 Order – namely that the TAC "lacks concrete allegations demonstrating that the rates charged for water and sewer service were unreasonable or discriminatory" and "Plaintiff does not adequately demonstrate that the rates exceed the legitimate costs of providing these services or that they were unreasonable or discriminatory at the time of their establishment." In addition, these allegations are intended to address the Court's finding at p. 6 of the March 25 Order that "Plaintiff has failed to sufficiently allege the elements necessary to support claims of 'reparations money had and received' and unjust enrichment …".

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only "charge the inhabitants thereof a reasonable compensation for the use and service of the combined waterworks and sewage system and to establish rates for that purpose."

175. Separate and independent of the Water and Sewer Taxes, the City's Water and Sewer Charges to Plaintiff and the Class have been unreasonably discriminatory because the City has illegally exempted thousands of similarly-situated water and sewer customer locations from their obligation to pay the City's Water and Sewer Rates and Charges, which has resulted in dramatically higher Rates and Charges being assessed against Plaintiff and the Class.

176. Plaintiff's unfair discrimination claims described in this Count are based upon common law principles (described in detail below) which prohibit unreasonable rate discrimination and not upon the equal protection provisions of the Illinois Constitution. *See, e.g., Greater Peoria Sanitary & Sewage Disposal Dist. v. Kellstedt*, 130 Ill. App. 3d 1002, 1004-1005, 474 N.E.2d 1267 (3d Dist. 1985) (explaining that common law unreasonable discrimination claims are different than equal protection claims and subject to a more lenient standard).

177. Further, while the Uniformity Clause claims in Counts VII and VIII are based upon the City's imposition of the Water and Sewer **Taxes**, and therefore the "exemptions" that are part of the uniformity challenge are "exemptions" from those **Taxes**, the Unfair Discrimination Claims are based upon City exemptions of various users, including certain senior citizens, from payment of **water and/or sewer usage charges**. The Unfair Discrimination Claims are not judged by or subject to the standards of the Uniformity Clause, but rather by the common law principles and other limitations applicable to water and sewer charges imposed by municipal utilities.

178. The City is precluded from imposing unjustly discriminatory rates and charges on certain of its water and sewer customers. A utility rate scheme is unjustly discriminatory when differences in rates assessed to two groups of customers are not justified by differences in costs to

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serve those two groups of customers. *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89; 40 Ill Dec 164; 405 NE2d 1256 (1980). The test used for deciding the validity of the difference in rates is to determine whether the difference is reasonable, and not arbitrary, based on a consideration of such factors as differences in the amount of the product used, the time when used, the purpose for which used, or any other relevant factors reflecting a difference in costs. If the difference in rates is not reasonably related to a difference in the costs of providing the service, there is unreasonable discrimination. *Austin View* at p. 99.

179. The City's Ordinance creates a number of total and partial payment exemptions (the "Exemptions") for various types of properties which receive water and/or sewer services from the City (the "Exempt Customers"). The Exempt Customers include the City itself, the Chicago Public Schools, City College, certain hospitals and certain nonprofit organizations. Section 11-12-540 of the Ordinance (Exhibit 4 hereto) creates these exemptions and provides as follows:

> (a) The comptroller shall exempt from the payment of water rates the property enumerated in this subsection (a) if the account for such property is controlled by meter, as follows. If the account for such property is not controlled by meter, no exemption shall apply.
>
> (1) Any property of the State of Illinois that is used as an armory by the state or federalized national guard shall be exempt from payment of 100% of the water service charge.
>
> (2) All property owned or leased or occupied by the City of Chicago shall be exempt from payment of 100% of the water service charge, unless said City, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.
>
> (3) All property owned or leased or occupied by the Chicago Public Schools shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.
>
> (4) All property owned or leased or occupied by the City Colleges of Chicago shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.
>
> (5) Hospitals located within the corporate limits of the City that are operated by

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the Cook County government shall be exempt from payment of 100% of the water service charge.

(6) Except as otherwise provided in paragraph (5) of this subsection (a), not-for-profit disproportionate share hospitals located within the corporate limits of the City shall be exempt from payment of 60% of the water service charge in 2012, 40% of the water service charge in 2013, and at least 25% of the water service charge in 2014 and thereafter, if such not-for-profit hospital qualifies for a disproportionate share adjustment consistent with Section 148.120 of Subchapter d of Chapter I of Title 89 of the Illinois Administrative Code, as amended, codified at 89 Ill. Adm. Code § 148.120. Provided, however, that in 2014 and thereafter, if such disproportionate share hospital has net assets or fund balances of:

(i) Less than One Million Dollars ($1,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such disproportionate share hospital shall be exempt from payment of 100% of the water service charge:

(ii) One Million Dollars ($1,000,000.00) or more but less than Ten Million Dollars ($10,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such disproportionate share hospital shall be exempt from payment of 60% of the water service charge.

(7) Public museums shall be exempt from payment of 20% of the water service charge, if such public museum is eligible to receive funds for capital development under subdivision (7) of § 1-25 of the Department of Natural Resources Act, as amended, codified at 20 ILCS 801/1-1 et seq.

(8) Not-for-profit organizations as defined in subparagraph (8)(v) of this subsection (a), other than any entity identified in paragraphs (1) through (7) of this subsection (a), that adopt a water conservation plan and perform within the corporate limits of the city charitable work benefiting the public shall be exempt in 2013 and thereafter from payment of the water service charge for water supplied to premises owned and used and occupied exclusively by such not-for-profit organization, as follows:

(i) If the not-for-profit organization has net assets or fund balances of less than One Million Dollars ($1,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for-profit organization shall be exempt from payment of 100% of the water service charge;

(ii) If the not-for-profit organization has net assets or fund balances of One Million Dollars ($1,000,000.00) or more but less than Ten Million Dollars ($10,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for-profit organization shall be exempt from payment of 60% of the water service charge;

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(iii) If the not-for-profit organization has net assets or fund balances of Ten Million Dollars ($10,000,000.00) or more but less than Two Hundred Fifty Million Dollars ($250,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for- profit organization shall be exempt from payment of 25% of such water service charge;

(iv) If the not-for-profit organization has net assets or fund balances of Two Hundred Fifty Million Dollars ($250,000,000.00) or more at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for- profit organization shall be not be* entitled to any exemption from payment of the water service charge and shall be required to pay 100% of the water service charge.

(v) As used in this paragraph (8), the term "not-for-profit organization" means an Illinois corporation organized and existing under the General Not For Profit Corporation Act of 1986 in good standing with the State and having been granted status as an exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986.

(b) (1) The supply to all premises enumerated in this section on which water may be taken from the waterworks system of the City of Chicago shall be controlled by meter, and the cost of meter, its installation, connections and vaults thereof, and the erection, construction and maintenance thereof shall be paid for and be borne by the institution or owner thereof. Nothing contained in this paragraph shall be held to exempt property of the United States, of the State of Illinois, or of any of its political subdivisions except as hereinbefore mentioned.

(2) If, at the determination of the City, a vault is required to be built on the public right of way prior to the installation of a water meter at a location owned by a not-for-profit organization as defined in subparagraph (8)(v) of subsection (a) of this section, and such not-for- profit organization demonstrates to the satisfaction of the comptroller that the organization will suffer undue financial hardship if the organization is required to pay the costs associated with installing the vault and water meter, including any additional costs that may be incurred by the City in connection with the excavation of the associated structure, the comptroller may enter into a written installment plan agreement with such not- for-profit organization allowing the organization to pay such costs over an extended period of time in substantially equal installments. Failure to comply with the terms of the installment plan agreement may result, if applicable, in loss of the not-for-profit organization's exemption under paragraph (8) of subsection (a) of this section from payment of the water service charge.

Each installment plan shall be in a form prescribed by the comptroller, and shall state the organization's total indebtedness to the City for such costs, the amount of the initial installment, the amount of each subsequent installment, the date by which each installment is due, the penalty for delinquency under the installment plan, and such other provisions as the comptroller may require. Provided, however, that the comptroller may deny any application where it is determined that the applicant has

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committed fraud or has failed to make a good faith effort to comply with this section. Any recommendation, action or decision of the comptroller regarding the existence of financial hardship or the financial hardship process shall be within the sole discretion of the comptroller. Nothing in this subsection (b)(2) shall be construed to prohibit a not-for-profit organization from voluntarily making an initial minimum payment or monthly installment payment in an amount greater than provided in the installment plan agreement.

As used in this subsection (b)(2), the term "comptroller" means the comptroller of the City of Chicago or the comptroller's designee.

(c) The comptroller may fix such reasonable amounts of water as the comptroller, following consultation with the commissioner of water management, may deem to be sufficient for the requirements of said premises, and the exemption from payment of water rates shall be limited to said reasonable amounts so fixed. All use of water in excess of said reasonable amounts shall be paid for at the rates for metered water hereinafter fixed in Section 11-12-310.

(d) Accounts against the property of any entity exempted under the provisions of items (1), (2), (3), (4), (5), (6), (7) or (8) of subsection (a) of this section shall be kept in the usual manner. Upon receipt of the initial application for such exemption, such account, which shall be metered, shall be inspected by authorized personnel from the department of water management, who shall certify to the comptroller whether the entity so inspected is eligible for the exemption under this section being claimed by such entity.

180. In all, over 6800 water accounts receive partial or total Exemptions from the payment of Water Charges. *See* Exhibit 11 hereto. The partial or total Exemptions are not based on a consideration of such factors as differences in the amount of the product used, the time when used, the purpose for which used, or any other relevant factors reflecting a difference in costs to serve the Exempt Customers and the Non-Exempt Customers. *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89; 40 Ill Dec 164; 405 NE2d 1256 (1980).

181. First, the treated water provided to the Exempt Customers is of the same quality as the treated water provided to Non-Exempt Customers. Thus, the Exemptions from Water Charges cannot be justified on the grounds that the treated water supplied to Exempt Customers is less valuable or of a lower quality than the treated water provided to Non-Exempt Customers.

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182. Similarly, the operations, maintenance and capital expenses incurred by the City to supply a gallon of water are the same for all water customers. The City's financial statements for its Water Fund identify the following types of operating and maintenance expenses: (1) "Source of Supply," (2) "Power and Pumping," (3) "Purification," (4) "Transmission and Distribution," (5) "Customer Accounting and Collection," (6) "Administrative and General," (7) "Central Services and General Fund Reimbursements," and (8) "Pension expense." *See* Exhibit 8 hereto.

183. The City's Source of Supply expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

184. The City's Power and Pumping expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

185. The City's Purification expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

186. The City's Transmission and Distribution expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

187. The City's Customer Accounting and Collection expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

188. The City's Administrative and General expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

189. The City's Central Services and General Fund Reimbursement expenses on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

190. The capital costs associated with the City's Water System on a per gallon basis are the same for Exempt and Non-Exempt Water Customers.

191. The monetary value of the Exemptions from Water Charges is enormous:

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192. In 2017, the Exempt Properties received partial or total Exemptions from Water Charges in the total amount of $19,789,872.91.

193. In 2018, the Exempt Properties received partial or total Exemptions from Water Charges in the amount of $19,141,084.44.

194. In 2019, the Exempt Properties received partial or total Exemptions from Water Charges in the amount of $19,096,680.69.

195. In 2020, the Exempt Properties received partial or total Exemptions from Water Charges in the total amount of $15,665,355.84.

196. In 2021, the Exempt Properties received partial or total Exemptions from Water Charges in the total amount of $20,188,266.78.

197. The total monetary value of the Exemptions from Water Charges between January 1, 2017 and December 31, 2021 exceeds $93 million. *See* Exhibit 11 hereto.

198. Section 3-12-020 of the Ordinance further exempts the Exempt Customers (fully or partially) from payment of Sewer Charges. *See* Exhibit 3 hereto. The total monetary value of all of these Exemptions between January 1, 2017 and December 31, 2021 exceeds $40 million. *See* Exhibit 11 hereto.

199. Finally, Section 3-12-050 totally exempts qualified sewer customers 65 and over from payment of the Sewer Charges (the "Senior Sewer Exemption"). *See* Exhibit 3 hereto. In order to receive the Senior Sewer Exemption, a person must (1) be 65 years of age or older, (2) be the owner of the residential unit receiving sewer service, (3) occupy the residence as his or her principal place of residence and (4) have a residence with a separate water meter or assessed account. *Id.*

200. The Senior Sewer Exemption is in no way based on financial need – *i.e.*, wealth or income. In fact, it requires that the person claiming the exemption OWN the residence receiving

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sewer service and also use it as their principal residence. This means they are a homeowner (and not a renter), which is a further indication that they are not indigent. This also leads to the nonsensical result that an 85-year old low-income renter must pay for sewer services but a 65-year old high-income homeowner is Exempt from the obligation to pay for those same services.

201. Persons who receive the Senior Sewer Exemption are included within the definition of "Exempt Customers" herein.

202. Over 62,000 sewer customers of the City receive the Senior Sewer Exemption. Between January 1, 2017 and December 31, 2021, the monetary value of the Senior Sewer Exemption has exceeded $110 million. *See* Exhibit 11 hereto.

203. Like the Exemptions for Water Charges, the partial or total Exemptions for Sewer Charges (including for customers who receive the Senior Sewer Exemption) are not based upon any differences in costs to serve the Exempt Customers and the Non-Exempt Customers. *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89; 40 Ill Dec 164; 405 NE2d 1256 (1980).

204. First, the assumed characteristics of the sewage generated by Exempt Customers is the same as the assumed characteristics of the sewage generated by Non-Exempt Customers. Thus, the Exemptions cannot be justified on the grounds that sewage generated by Non-Exempt Customers is more costly to collect, convey or treat. This is particularly true because the City incurs no treatment costs for the sewage that originates in the City. All the City's sewage is ultimately conveyed to the Metropolitan Water Reclamation District of Greater Chicago (the "MWRD"), a public utility not affiliated with the City, which provides the treatment. The MWRD treatment costs for the inhabitants of Chicago (including Plaintiff and the Class) are not included in the City's Sewer Rates but are instead financed through separate property taxes.

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205. The City's Sewer Fund incurs only the costs associated with collecting and conveying the sewage to the MWRD and operating, maintaining and improving the physical infrastructure (sewer pipes, etc.) that are used to collect and convey the sewage from structures in the City to the MWRD.

206. The operations, maintenance and capital expenses incurred by the City to dispose of a gallon of sewage are the same for all customers. The City's financial statements for the Sewer Fund set forth the following types of operating and maintenance expenses: (1) "Repairs," (2) "General Fund Reimbursements," (3) "Pension Expense," (4) "Maintenance," (5) "Engineering," and (6) "Administrative and General." *See* Exhibit 17 hereto.

207. The City's Repair expenses on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

208. The City's General Fund Reimbursement expenses on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

209. The City's Pension Expense on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

210. The City's Maintenance expenses on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

211. The City's Engineering expenses on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

212. The City's Administrative and General expenses on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

213. The capital costs associated with the City's Sewer System on a per gallon basis are the same for Exempt and Non-Exempt Sewer Customers.

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214. The total monetary value of all of the Exemptions for 2017 through 2021 is as follows:

2017 -- $54,060,941

2018 -- $53,146,258

2019 -- $44,217,399

2020 -- $45,067,146

2021 -- $54,789,761 [Exhibit 11 hereto]

215. The total monetary value of all of the Exemptions for the time period from January 1, 2017 through December 31, 2021 exceeds $250 million. Obviously, the harm to Plaintiff and the Class from the unlawful Exemptions has continued after December 31, 2021, and will continue until the Court prohibits the City from granting these illegal Exemptions.

216. The payment Exemptions provided by the City's Ordinances are arbitrary and capricious. and in no way is the difference in Water and Sewer Rates and Charges reasonably related to any difference in the cost of providing service to the Exempt Customers. In all material respects, the Exempt Customers are similarly-situated to the Non-Exempt Customers.

217. The Exemptions are not based on a consideration of such factors as differences in the quality or amount of the product used, the time when used, the purpose for which used, or any other relevant factors reflecting a difference in costs. Because the difference in rates created by the Exemptions is not reasonably related to a difference in the costs of providing the service, there is unreasonable discrimination.

218. "When it comes to the extent of plaintiffs' protection under their common law right, our supreme court has noted that consumers of municipally owned utilities 'are just as completely protected from exorbitant rates and unjust discrimination as the consumers are under the Public Utilities Act' [Ill. Rev. Stat. 1977, ch. 111 2/3, par. 1 *et seq.*]. (*Springfield Gas & Electric Co. v. City of*

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Springfield (1920), 292 Ill. 236, 252-53, 126 N.E. 739, 746). *See also Greater Peoria Sanitary & Sewage Disposal Dist. v. Kellstedt*, *supra*, 130 Ill. App. 3d at 1004-1005 ("a city operating a utility is in the same position as a private utility and is precluded from unjust discrimination in ratemaking"). Thus, the test to be applied in determining whether there has been a violation of plaintiffs' common law right is **the same test** used to determine whether a privately owned utility company is acting in an unreasonably discriminatory manner in violation of the Public Utilities Act when it charges different rates to different consumers." *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89, 94-95; 40 Ill Dec 164; 405 NE2d 1256 (1980) (emphasis added).

219. Section 9-241 of the Public Utility Act provides:

> **No public utility shall, as to rates or other charges, services, facilities or in other respect, make or grant any preference or advantage to any corporation or person or subject any corporation or person to any prejudice or disadvantage**. No public utility shall establish or maintain any unreasonable difference as to rates or other charges, services, facilities, or in any other respect, either as between localities or as between classes of service. [220 ILCS 5/9-241 (emphasis added)]

220. In *Mountain States Legal Foundation v. Public Utilities Commission*, 197 Colo. 56, 590 P.2d 495 (Colo. 1979) (Exhibit 18 hereto), the Colorado Supreme Court, interpreting a nearly identical provision of the Colorado Public Utilities Act,[6] held that the Colorado Public Utilities Commission engaged in unlawful rate discrimination by requiring certain utilities to provide discounted rates to low-income elderly and disabled customers of the utilities:

[6] The Colorado statute, Section 40-3-106(1), C.R.S. 1973, stated: "Advantages prohibited - graduated schedules. (1) No public utility, as to rates, charges, service, or facilities, or in any other respect, shall make or grant any preference or advantage to any corporation or person or subject any corporation or person to any prejudice or disadvantage. No public utility shall establish or maintain any unreasonable difference as to rates, charges, service, facilities, or in any respect, either between localities or as between any class of service. The commission has the power to determine any question of fact arising under this section."

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> Section 40-3-106(1), C.R.S. 1973, prohibits public utilities from granting preferential rates to any person, and section 40-3-102, C.R.S. 1973, requires the PUC to prevent unjust discriminatory rates. **When the PUC ordered the utility companies to provide a lower rate to selected customers unrelated to the cost or type of the service provided, it violated section 40-3-106(1)'s prohibition against preferential rates. In this instance, the discount rate benefits an unquestionably deserving group, the low-income elderly and the low-income disabled. This, unfortunately, does not make the rate less preferential**. To find otherwise would empower the PUC, an appointed, non-elected body, to create a special rate for any group it determined to be deserving. The legislature clearly provided against such discretionary power when it prohibited public utilities from granting "any preference." In addition, section 40- 3-102, C.R.S. 1973, directs the PUC to prevent unjust discriminatory rates. Establishing a discount gas rate plan which differentiates between economically needy individuals who receive the same service is unjustly discriminatory. [197 Colo. at 59-60 (emphasis added).]

221. By arbitrarily exempting the Exempt Customers from payment of the Water and Sewer Charges, the City has established unfair preferences and therefore has unjustly discriminated against Plaintiff and the Class in violation of the City's common law obligations.

222. Plaintiff and the Class have been harmed by the illegal discrimination because they have necessarily paid higher Water and Sewer Charges by being forced to subsidize the system costs associated with the Exempt Customers.

223. The City incurs costs in providing water and sewer services to the Exempt Customers, which costs necessarily are part of the City's actual Revenue Requirement for water and sewer services. Because the City does not receive payments from the Exempt Customers to cover those costs, those costs are necessarily covered by the Rates paid by the Non-Exempt Customers.

224. The fact that, effective June 2016, the City implemented a policy of annually increasing its Water and Sewer Rates by the rate of inflation does not mean that the Rates were not discriminatory "at the time of their establishment" because, among other reasons, the Exemptions were already in place and therefore were part of the City's Rate structure long before June 2016. In fact, the Water and Sewer Exemptions have been in place since at least 2012. *See* Exhibit 19 hereto (December 12,

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2012 amendment to Ordinance 11-12-540). The Senior Sewer Exemptions have been in place since at least 2014. *See* Exhibit 20 hereto (October 8, 2014 amendment to Ordinance 3-12-050).

225. The City's application of an inflation factor in subsequent years merely increased the monetary value of the Exemptions and therefore continued the Overcharges that were already baked-into the Rates, albeit at ever increasing amounts.

226. During the Class Period through 2021, the Exempt Customers have been excused from paying over $250 million that they should have paid for water and sewer services. If the City had charged the Exempt Customers during that period of time, the City would have been required to charge the Non-Exempt Customers over $250 million less during that period of time. By excusing the Exempt Customers from payment, the City has forced the Non-Exempt Customers to overpay for their water and sewer services by over $250 million.

227. The excessiveness of the City's charges to Plaintiff and the class—*i.e.*, the disfavored customers—is proven by the example the City itself provided at pp. 10-11 of its Motion to Dismiss (filed on July 21, 2022), which illustrates the unlawful subsidy almost perfectly. The City posits a water utility with annual costs of $100,000 and 100 residents, each of whom uses the same amount of water. Absent any exemptions, each of the 100 residents would pay $1000 for their water. If, however, as the City further posits, 20 of the 100 residents were exempt, "each of the 80 non-exempt residents would have to pay $1,250 a year in order to cover the department's costs." City Motion at pp. 10-11. While the implications of its example appear to be lost on the City, the example shows that, in the absence of the unfair discrimination each customer would pay $1000, but because of the unfair discrimination, the 80 disfavored Non-Exempt Customers must pay $1250 to cover the costs of providing water to the 20 Exempt Customers. The additional $250 is thus excessive because that

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amount does not pay for the water provided to the Non-Exempt Customers but instead pays for the water provided to the Exempt Customers.

228. At the end of the day, it is just math. Given a certain Revenue Requirement for, say, the Water Fund, the fewer customers who must finance the Revenue Requirement, the more those customers must pay.

229. A claim to recover amounts paid to a governmental unit in excess of the amount allowed under law is properly filed as an equitable action.

230. The City has been unjustly enriched by the Exemptions because, among other reasons, the City does not pay for the water and sewer services it receives for its own facilities. Because of the Exemptions, the City has not paid for millions of dollars of water and sewer services it has received during the Class Period. As a result, the costs associated with the City's own water and sewer services have been paid by the Non-Exempt Customers. Clearly, Plaintiff and the Class have conferred an unjust benefit on the City through such payments which the City should not be allowed to retain.

231. Even if the City has not been unjustly enriched in the aggregate by the Exemptions, Illinois law still requires the City to refund the excess monies it collected from Non-Exempt customers. Because of the Exemptions, the City has funds which in right and justice belong to Plaintiff and the Class and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate. The right to the remedy of "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice**

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> **belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

232. By virtue of the City's unfair discrimination, the City has collected amounts in excess of the amounts it was legally entitled to collect. Therefore, Plaintiff is entitled to maintain an equitable action to recover back the amount of the illegal exaction.

233. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars from Plaintiff and the Class to which it is not entitled. By paying the Water and Sewer Rates and Charges, Plaintiff and the Class have conferred a benefit upon the City.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who/which have received water and/or sewer service in the City of Chicago, who/which have incurred or paid Water and/or Sewer Rates and Charges at any time on or after September 9, 2016 and who/which incur or pay the Water and/or Sewer Rates and Charges during the pendency of this action, but not including any Exempt Customer.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Water and Sewer Rates and Charges imposed or

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collected at any time on or after September 9, 2016 and during the pendency of this action in excess of a lawful amount, refund all Water and Sewer Rates and Charges it has collected in excess of a lawful amount to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Charges to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Permanently enjoin the City from unfairly discriminating against Plaintiff and the Class in the future and enjoin the City from exempting any system users from the obligation to pay for water and/or sewer services;

F. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

G. Grant any other appropriate relief.

COUNT X
UNREASONABLE AND EXORBITANT WATER AND SEWER RATES[7]

234. Plaintiff incorporates each of the preceding paragraphs 1 through 21, and 27 through

[7] In addition to the paragraphs referenced in footnote 4, *supra*, paragraphs 235, 239, 240, 245 through 247, 254 through 256, 259 through 269, 272 through 290, 295 through 298, 302-313, and 317 through 321 below are either new or amended allegations specifically intended to address the Court's finding at p. 6 of the March 25 Order that with respect to Plaintiff's Exorbitant Rate Claims, that Plaintiff "fails to allege facts that the rates were discriminatory at the time the rates were set," that "the Third Complaint extensively discusses cost allocations subsequent to the initial rate setting, with subsequent increases being tied to the rate of inflation," and "the Complaint does not provide sufficient factual allegations indicating that these subsequent rate increases exceeded the cost of service to such a degree as to render them unreasonable." Finally, these allegations are intended to address the Court's finding at p. 6 of the March 25 Order that "Plaintiff has failed to sufficiently allege the elements necessary to support claims of 'reparations money had and received' and unjust enrichment …".

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74, inclusive, as if fully set forth herein.

235. This Count sets forth a single cause of action – unreasonable and exorbitant Rates imposed in violation of the common law and 65 ILCS 5/11-139-8, which imposes the express limitation that the City only "charge the inhabitants thereof a reasonable compensation for the use and service of the combined waterworks and sewage system and to establish rates for that purpose.".

236. A municipality, such as the City, which sells water and sewer service, does so in a proprietary rather than in a governmental capacity. The business of supplying water belongs to that class of enterprises upon which the public interest is impressed. The City is subject to the same rules that would apply to a privately owned utility including those forbidding unreasonableness and discrimination in utility rates.

237. Under Illinois common law, Water and Sewer Rates must be reasonable and all charges imposed must relate to the actual use of the water and sewer system. *See e.g. Village of Niles v. City of Chicago*, 82 Ill App 3d 60, 68; 37 Ill Dec 142; 401 NE2d 1235 (1980); *Austin View Civic Ass'n v City of Palos Hts*, 85 Ill App 3d 89, 94-95; 40 Ill Dec 164; 405 NE2d 1256 (1980). The City's Ordinances also impose this requirement. *See* City Ordinance Sections 3-12-010 and 11-12-260.

238. The City's Water and Sewer Rates have been unreasonable and exorbitant because (1) the City fraudulently allocates the alleged indirect costs of other City departments to its Water and Sewer Fund, recovers those phantom expenses through Water and Sewer Rates and then transfers those monies to other City funds to be used for purposes unrelated to the water and sewer system (the "Excessive Cost Allocations") and (2) the City overcharges the Water Fund and Sewer Fund tens of millions of additional dollars per year, purportedly to cover the Water Fund's and the Sewer Fund's proportionate share of the City's total annual contribution to the Municipal Employees' Annuity and Benefit Fund (the "Municipal Employees' Fund") and the Laborers' and Retirement Board Annuity

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and Benefit Fund (the "Laborers' Fund") which overcharges are also incorporated into the Water and Sewer Rates (the "Pension Overcharges").

THE EXCESSIVE COST ALLOCATIONS

239. The Excessive Cost Allocations are included in the City's Rates on a prospective basis and the City intends to collect the revenues associated with the Excessive Cost Allocations on an annual basis. In the absence of the Excessive Cost Allocations, the City's Water and Sewer Charges could be set to generate tens of millions of dollars less in annual revenues.

240. The City has persisted in diverting hundreds of millions of dollars of water and sewer funds to uses unrelated to water and sewer utility services.

241. For example, the City included $69,335,000.00 in its 2022 Water Fund budget "to reimburse the Corporate Fund for Indirect Costs Chargeable to the Fund." *See* Exhibit 7 hereto at p. 277.

242. Similarly, the City included $37,658,000.00 in its 2022 Sewer Fund budget "to reimburse the Corporate Fund for Indirect Costs Chargeable to the Fund.

243. The City's Water and Sewer Funds transfer money to the City's Corporate Fund annually to cover the allocations of purported indirect costs. In addition to the transfers "to reimburse the Corporate Fund for indirect costs chargeable" to the Water and Sewer Funds, the City also allocates tens of millions of dollars of "direct" expense of other City departments to the Water and Sewer Funds.

244. On a periodic basis, the City engages an outside consultant, Maximus, to prepare a "cost allocation plan." The purpose of a cost allocation plan is distribute the so-called "indirect" costs of "central services" departments to other City funds and departments which benefit from goods or services provided by the "central services" departments. Central services are those administrative

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units that mainly provide service to other government departments and not to the general public. Examples include finance, treasury, human resources, information technology and building maintenance.

245. Maximus prepared a Central Services Cost Allocation study (which was completed in 2022 but covered the year 2020). Maximus determined that, at most, the City may properly allocate $21,709,348 in indirect "central services" costs (as opposed to the $69 million the City actually allocated) to the Water Fund and may only allocate $1,509,684 in indirect "central services" costs (as opposed to the $37 million the City actually allocated) to the Sewer Fund for 2022. *See* Exhibit 21 hereto at page C-6.

246. Thus, for **just 2022**, even after applying a 2% annual inflation factor to Maximus' 2020 indirect cost calculation, the City has allocated over $46 million in phantom "indirect costs" to the Water Fund and has further allocated over $35 million in phantom "indirect costs" to the Sewer Fund. There are similar phantom cost allocations in prior years.

247. Collectively, the Excessive Cost Allocations to the Water and Sewer Funds for 2017 through 2023 that were funded by the Rates and Charges imposed just upon water and sewer customers in the City (including Plaintiff and the Class) and other customers exceeded $400 million.

248. It potentially can be appropriate to charge and recover from the Water and Sewer Funds the so-called "indirect" costs of "central services" departments which provide goods and services to the Water and Sewer Funds. Central services are those administrative units that mainly provide service to other government departments and not to the general public. Examples include finance, treasury, human resources, information technology and building maintenance. The problem is that the City's transfers are grossly excessive because they do not reflect the proper "indirect" costs that should be attributable to the Water and Sewer Funds.

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249. The City's allocation of phantom "indirect expenses" violates well-established principles of water and sewer utility rate-making. The American Water Works Association's policy statement on Financing, Accounting and Rates states that '**Water and wastewater utility funds should not be diverted to uses unrelated to water and wastewater utility services**. Reasonable taxes, payments in lieu of taxes, and/or payments for services rendered to the water utility by a local government or other divisions of the owning entity may be included in the utility's revenue requirements after taking into account the contribution for fire protection and other services furnished by the utility to the local government or to other divisions of the owning entity' (AWWA 2015)." [AWWA Manual of Water Supply Practices M1 (Seventh Ed) (the "M1 Manual") at p. 13 (emphasis added)]]

250. "Accordingly, payments made to a municipality's general fund should reimburse the general fund for the **necessary cost** of goods and/or services required by the water utility to provide water service." *Id.* (emphasis added).

251. The City admitted that the "**M1 Manual is considered to be the industry standard for setting water rates by public water suppliers nationally** and is used by peer entities such as Great Lakes Water Authority, Metropolitan Water District of Southern California, the City of Houston, the City of Philadelphia, San Francisco Public Utilities Commission, and San Diego County Water Authority." *See* Exhibit 1 at p. 42 (emphasis added). The City stated:

> **AWWA provides transparency** to customers; cost of service requires detailed accounting of components of the system and allocates cost of service to each customer. *See* Exhibit 2 hereto at p. 23 (City's "Financial Update" dated April 23, 2023) (emphasis in original).

252. Notwithstanding the City's admissions, the City has never conducted a true cost-of-service study for its Water or Sewer Systems, much less utilized the M1 Manual or implemented rates and charges that were consistent with the methodology set forth in the M1 Manual. Stated simply,

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the City has never even attempted to devise Water and Sewer Rates that comply with the "industry standard."

253. A major reason the City's cost allocations are excessive is because the City allocates tens of millions of dollars of the expenses of its Police and Fire Departments to the Water and Sewer Fund each year. The methodology used to derive the cost allocations is set forth in certain Full Cost Allocation Plans authored by Maximus, which are separate from the Central Services Cost Allocation Plans.

254. The Cost Allocation Plans have historically been based on the City's actual financial results and then used to compile future budgets. For example, the Cost Allocation Plans the City used for its 2022 Budget were prepared by Maximus based upon the City's results for 2019. *See* Exhibit 22 hereto. The City applies a 2% annual inflation factor to the prior years' numbers in order to reflect presumed increases in costs in later years. *See* Exhibit 29 hereto. The City annually transfers to other City funds all or substantially all of the amounts that Maximus determines are allocable to the Water and Sewer Funds.

255. Maximus allocates the police and fire costs to the Water and Sewer Fund based upon the "Plant Value" of the City's water and sewer infrastructure assets as a percentage of the City's "full property value." Using this methodology, the City allocates 1.327% of certain purported Police and fire expenses to the Water Fund and 0.9929% of certain purported Police and Fire expenses to the Sewer Fund. *See* Exhibit 22 at p. C-639, C-642 and C-736.

256. For 2019, Maximus allocated $35.8 million of police expenses and $13.1 million of fire department expenses to the Water Fund, and further allocated $26.8 million of police expenses and $9.8 million in fire expenses to the Sewer Funds. *See* Exhibit 22 hereto at pp. C-643 and C-737. All or substantially all of these amounts were included in the Water and Sewer Rates, and the revenues

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derived were actually transferred from the Water and Sewer Funds to the City's Corporate Fund. Because these funds were not restricted, or even earmarked, the City was able to use the monies for general municipal purposes.

257. The City's allocation of police and fire expenses to the Water Fund and the Sewer Fund is illegal and improper for the following reasons.

258. First and foremost, the allocation of **any** police and fire expense to the Water and Sewer Funds is arbitrary and capricious because it is improper ratemaking to allocate the costs of funds or departments which serve the general public to enterprise funds. Maximus itself has recognized this. In a presentation it authored, Maximus included in "unallowed costs," the "General Costs of Government," which are the "costs of other general types of government services normally provided to the general public, **such as fire and police**, unless provided for as a direct cost under a program statute or regulation." *See* Exhibit 23 hereto.

259. In addition, the City already directly allocates over $1 million of police expenses annually to the Water Fund. *See* Exhibit 24 hereto (excerpts from City's 2023 Water Fund budget) at p. 279. This amount – determined by the City via an unknown methodology – presumably reflects the fair value of the services provided by the Police Department to the Water Fund. As Maximus has stated (Exhibit 22 at p. A-4), directly-paid costs must be credited in the cost allocation methodology, but the City does not do so.

260. It is also arbitrary and capricious for the City to create non-existent departments – *i.e.*, "Police General" and "Fire General,"— pack those departments with billions of dollars of police and fire expenses, and then allocate a percentage of those costs to only the Water and Sewer Funds. Maximus states that the purpose of the Full Costs Allocation Plan is to allocate the costs of "central services departments" to other departments (*see* Exhibit 22 at p. A-4), but the Police Department and

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the Fire Department are in no sense "central services departments" providing indirect services to the Water and Sewer Fund.

261. Second, assuming that the allocation of **some** police and fire expense to the Water and Sewer Funds is appropriate, the City's methodology for allocating those costs is arbitrary and capricious because it does not result in a fair allocation to Water and Sewer. This is true for at least two reasons: (1) the methodology uses a nonsensical assumption about asset values to allocate police and fire expenses to the Water and Sewer Funds and (2) the alleged police and fire expenses allocated to the Water and Sewer Fund are grossly inflated.

262. Initially, the Maximus methodology uses the total water and sewer "plant value" as a percentage of the total value of all real property in the City. *See* Exhibit 22 at pp. C-639 and C-647. But that is a nonsensical methodology because the purpose of cost allocation is to allocate the costs in reasonable proportion to each benefitted fund's actual use of the service.

263. Maximus states that the allocations should be made using "a statistical measure that is relevant to the service provided and the benefit received." 2019 Maximus Report (Exhibit 22 hereto) at p. A-4. *See also Id.* ("Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units").

264. The City's allocation of police and fire expenses to the Water and Sewer Funds has no connection to any service provided or benefit received by those Funds. There is no basis to believe that the Water and Sewer Funds "use" $60 million worth of police services and $35 million of fire services every year. In comparison, the City has over 200 full-time police officers dedicated to O'Hare Airport, yet the City charges the Water Fund more than twice the amount that the City charges O'Hare for police "services." *See* Exhibit 7 hereto at p. 12 (showing Police Department charges of $27,559,020 to O'Hare for 2022).

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265. Further, assuming that the allocation of **some** police and fire expense to the Water and Sewer Funds is appropriate, the City's methodology for allocating those costs is arbitrary and capricious for several reasons.

266. First, the City uses inflated budget numbers for both the Police and Fire Departments in allocating a percentage of each budget to the Water and Sewer Funds. For example, the Maximus cost allocation plan for 2019 allocates a portion of purported expenses the City characterizes as "Police General" to the Water Fund. The City allocates 1.327 percent of the "Police General" expenses to the Water Fund. Thus, the higher the total "Police General" expenses, the higher the allocation of those expenses to the Water Fund. The City, through Maximus, allocates expenses from the following City departments in the following amounts:

"Emerg Mngmt & Comm 58" -- $58,705,450

"Police-Administration" -- $10,586,804

"Police-Patrol Svcs" -- $2,114,954,119

"Police-Detectives" -- $358,635,803

"Police-Organized Crime" -- $156,601,398

Total -- **$2,699,483,575** [Exhibit 22 hereto at p. C-640]

267. The City thus allocates $2.7 billion in purported annual Police Department costs to "Police General."

268. The City's financial statements for 2019, however, paint a very different picture.

269. According to Maximus' own cost allocation plan, based on the City's financial statements, here are the City's corresponding actual costs for these same departments for 2019:

"Emerg Mngmt & Comm 58" -- $25,379,768

"Police-Administration" -- $113,679,641

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"Police-Patrol Svcs" -- $1,094,154,983

"Police-Detectives" -- $194,339,632

"Police-Organized Crime" -- $85,206,499

Total -- $1,512,760,523 [Exhibit 22 at p. C-16]

270. The total costs the City stuffs into its fictitious "Police General" department are grossly inflated because (1) the City includes hundreds of millions of annual pension fund contributions in the expenses; and (2) the City "double-dips" by including certain police expenses twice in the calculation.

271. The inclusion of pension fund contributions in the calculation is improper because the City already funds those contributions through dedicated tax revenues and through direct contributions from other funds, including the O'Hare Airport Fund and the Midway Airport Fund. The inclusion of the same expenses twice has the effect of charging Water and Sewer customers twice to recover the same purported cost, further increasing the overcharge.

272. Further, the types of police-related costs the City includes in its allocations to the Water Fund are on their face ridiculous and unfounded. For example, the City charges Water and Sewer customers over $3.3 million per year to pay the costs of the Police Department's Organized Crime Division (approximately 2.3% of $156,601,398)—a charge that is completely untethered to reality unless the mafia had somehow infiltrated the City's water and sewer system, and this infiltration somehow necessitated the dedication of the resources of this division. But clearly, the City's Water and Sewer Department has had no need for the investigative services of the City's Organized Crime Division.

273. The City imposes similar overcharges based upon fictitious and duplicative "Fire General" charges.

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274. In addition to the improper "indirect" cost allocations, the City also fraudulently inflates the cost allocations by **directly** charging portions of the budgets of other departments to the Water and Sewer Funds. These allocations ostensibly are intended to reflect direct services provided by those other departments to the Water and Sewer Funds. But these direct allocations, like the indirect allocations, are grossly inflated because they do not reflect the fair value of any services provided by those departments to the Water and Sewer Funds.

275. For example, the City includes the costs of **19** full time employees of the OIG in the Water and Sewer Fund budgets (12 to the Water Fund and 7 to the Sewer Fund). The total cost is **$2 million** per year, paid by W&S customers through their water and sewer rates.

276. The OIG is basically the "watchdog" for the entire City, charged with ferreting out bad behavior by the City's employees, agents and representatives. The OIG's "mission" is described as follows: "OIG's mission is to promote economy, effectiveness, efficiency, and integrity in the administration of programs and the operation of City government. OIG accomplishes its mission through investigations of misconduct, performance audits, evaluations and reviews, data analysis and visualization, and other inquiries."

277. Allocation of $2 million of annual OIG costs to W&S could only be justified if the OIG actually devoted 19 full time employees to "investigations of misconduct, performance audits, evaluations and reviews, data analysis and visualization, and other inquiries" relating to the Water and Sewer Funds. But this is clearly not the case.

278. The OIG issues quarterly reports detailing its activities.

279. The OIG reports divide its activities into four categories: (1) Intakes, (2) Investigations, (3) Public Safety, and (4) Reports and Monitoring Activity.

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280. Intakes are reports of misconduct by City officials and employees. The OIG typically refers intakes it deems worthy of further consideration to the affected City department.

281. Investigations are OIG investigations into the conduct of City officers, employees, and other entities, including contractors, subcontractors, and lobbyists. "Sustained Administrative Investigations" are detailed in the reports.

282. The OIG's Public Safety activities consist of conducting independent, objective evaluations and reviews of Chicago Police Department, Civilian Office of Police Accountability ("COPA") and the Police Board, as well as inspections of closed disciplinary investigations conducted by COPA and the Police Department's Bureau of Internal Affairs.

283. Reports and Monitoring Activity consists of (a) audits and follow-ups, (b) advisories and department notification letters, and (c) other reports and activities.

284. Here are what the reports reveal about the activities of the OIG relating to Water and Sewer:

1. Fourth Quarter 2022
   A. Intakes – **1,842** received. **6** referred to Department of Water Management
   B. Investigations – **227** open investigations. **None** identified relating to Water or Sewer
   C. Public Safety – **No** activities identified relating to Water or Sewer
   D. Reports and Monitoring Activity – OIG monitored **one** "hiring sequence" of the Department of Water Management.
2. First Quarter 2023
   A. Intakes – **2,397** received. **14** referred to Department of Water Management
   B. Investigations – **231** open investigations. **One** identified as relating to Water or Sewer. A W&S employee was caught living outside of the City, in violation of residency restrictions.
   C. Public Safety – **No** activities identified relating to Water or Sewer
   D. Reports and Monitoring Activity – **No** activities identified relating to Water or Sewer.
3. Second Quarter 2023
   A. Intakes – **1,986** received. **2** referred to Department of Water Management
   B. Investigations – **242** open investigations. **None** identified as relating to Water or Sewer.
   C. Public Safety – **No** activities identified as relating to Water or Sewer
   D. Reports and Monitoring Activity – OIG monitored **2** "hiring sequences" of the Department of Water Management.
4. Third Quarter 2023
   A. Intakes – **2098** received. **None** referred to the Department of Water Management.

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B. Investigations – **249** open investigations. **One** identified as relating to Water or Sewer. Another W&S employee was caught living outside of the City, in violation of residency restrictions.
C. Public Safety – **No** activities identified as relating to Water or Sewer.
D. Reports and Monitoring Activity – **No** activities identified as relating to Water or Sewer.

285. So, to summarize, in the one-year period ending September 30, 2023, the OIG referred only **22** intakes to the Department of Water Management, identified only **2** investigations relating to water and sewer, had **zero** public safety activities involving water and sewer, and identified only **3** instances of reports and monitoring activity relating to W&S. Yet water and sewer customers paid $2 million to support the OIG.

286. And it gets worse. The OIG published in January 2023 its "Audit and Program Review Section Annual Plan." The Plan identified "potential projects for the upcoming fiscal year" which were "based on OIG's prioritization criteria." The Plan shows that the OIG did not plan **any** audit or program review activities for all of 2023 relating to water and sewer. So, the City not only did not actually conduct any audits of the Water and Sewer Fund in the last year, but the City never even **planned** to conduct any such audits. Yet, 5 full time employees were supposedly dedicated to "audit and program review" of the Water and Sewer Funds.

287. The OIG divides its personnel into six categories: (1) Operations, (2) Legal, (3) Investigations, (4) Audit and Program Review, (5) Public Safety Audit, and (6) Information Technology and Analytics.

Total "Legal" employees -- 24
Total "Legal" employees charged to W&S – 6
Percent charged to W&S – 24%

Total "Audit and Program Review" employees – 16
Total "Audit and Program Review" employees charged to W&S – 5
Percent charged to W&S – 31% (yet no audits done)

Total "Investigations" employees – 28
Total "Investigations" employees charged to W&S – 5

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Percent charged to W&S – 18% (yet only 2 investigations)

288. The fact that, effective June 2016, the City implemented a policy of annually increasing its water and sewer Rates by the rate of inflation does not mean that the Rates were reasonable "at the time of their establishment" because the Excessive Cost Allocations were already included in the City's Rates long before June 2016 – before the City's new policy went into effect. *See* Exhibit 12 hereto (City's Annual Appropriation Ordinance for 2016 at pp. 267-268 and 332-333) and Exhibit 25 hereto (Maximus cost allocation plan utilizing actual 2015 expenditures and showing Excessive Cost Allocations for Police and Fire). The City's application of an inflation factor in subsequent years merely continued the Overcharges that were already baked-into the Rates, albeit at ever increasing amounts.

289. The City's over-allocation of the City's purported general fund expenses is fraudulent because it has no factual basis, grossly inflates the Water and Sewer Rates imposed upon Plaintiff and the Class, and as such, necessarily renders these Rates as arbitrary, capricious and unreasonable.

290. With respect to the Exorbitant Rate Claims, the City's own ordinances confirm that the City is precluded from imposing Water Rates to finance the general costs of government unrelated to providing water and sewer services. In this regard, City Ordinance Section 3-12-010 provides that "revenues of the sewer revenue fund shall be reserved and utilized exclusively for the operation, maintenance, rehabilitation or reconstruction of the sewer system of the City of Chicago." *See* Exhibit 3 hereto. Further, with respect to Water Rates and Charges, City Ordinance Section 11-12-260 provides:

> **11-12-260 Annual statement – Rate establishment.**
> At the close of each fiscal year, the department of water management shall prepare a statement of the revenues and expenditures of the water system of the city and a balance sheet thereof. The department shall then prepare an ordinance, for submission to the city council, establishing the rates to be charged for water service in the following year. **The fees, charges, and rates established by said ordinance shall**

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> **be sufficient in all times to pay the cost of operation and maintenance of the water system, to make principal and interest payments on any outstanding bonds, and to establish and maintain any reserve funds or accounts as may be covenanted for in bond ordinances authorizing the issuance of outstanding bonds**. [Exhibit 4 hereto]

291. In *Ross v. Geneva*, 43 Ill. App. 3d 976, 357 N.E.2d 829 (1976), the Court held that a charge imposed on a municipal electric utility's customers to finance a parking garage was an unlawful exaction. The court described the nature of the contested charge as follows:

> [T]he charge made of each commercial user is, with minor variations in the formula, directly linked to the amount of electricity used by the commercial customer. The narrow question presented by this case is, therefore, whether a municipally owned utility has the authority to charge its commercial electric customers a fee, based on their electrical consumption, to be used solely for city parking facilities.

292. In holding that the charge was illegal, the *Ross* court relied upon a state statute, which closely mirrored the City's Ordinance Section 11-12-260. The Court found that, because the statute – like the City's Ordinance here – required the municipality to use utility charges only for utility purposes, the city there could not finance the parking garage with utility charges. The Court stated:

> The charging for services was formerly governed by section 49 -- 12 of the Revised Cities and Villages Act (Ill. Rev. Stat. 1959, ch. 24, par. 49 -- 12) which has been succeeded by section 11 -- 117 -- 2 of the Illinois Municipal Code (Ill. Rev. Stat. 1973, ch. 24, par. 11 -- 117 -- 12). Both sections contain the following language:
>
> "The *charges fixed for the product supplied or the service rendered* by any municipality *shall be sufficient at least* to bear all costs of *maintenance* and *operation*, to meet *interest charges* on the bonds and certificates issued on account thereof, and to permit the accumulation of a surplus or *sinking fund* to meet all unpaid bonds or certificate at maturity." (Emphasis added.)
>
> **We find no statutory authority whatever therein to charge fees for the creation of an isolated fund unrelated to the cost of the products supplied or the services rendered. The parking fund in this case is just such an unrelated, isolated fund.** The trial court correctly found the ordinances purporting to create it void for want of statutory authority. [Emphasis added]

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293. Plaintiff and the Class have been harmed by the City's practice of grossly over-allocating indirect costs from the City's general fund budgets to the Water and Sewer Funds. Initially, they have necessarily paid higher Water and Sewer Charges and have been forced to subsidize tens of millions of dollars of general fund expenses that should be paid for through general taxation revenues. The City's practice has unjustly enriched the City at the expense of Plaintiff and the Class.

THE PENSION OVERCHARGE

294. Separate and apart from the wrongdoing described in the foregoing paragraphs, the City overcharges the Water Fund and Sewer Fund tens of millions of additional dollars per year, purportedly to cover the Water Fund's and the Sewer Fund's proportionate share of the City's total annual contribution to the Municipal Employees' Annuity and Benefit Fund (the "Municipal Employees' Fund") and the Laborers' and Retirement Board Annuity and Benefit Fund (the "Laborers' Fund").

295. The Pension Overcharges are included in the City's Rates on a prospective basis and the City intends to collect the revenues associated with the Pension Overcharges on an annual basis.

296. In the absence of the Pension Overcharges, the City's Water and Sewer Charges could be set to generate tens of millions of dollars less in annual revenues.

297. The fact that, effective June 2016, the City implemented a policy of annually increasing its water and sewer rate by the rate of inflation does not mean that the Rates were not unreasonable or discriminatory "at the time of their establishment" because the Pension Overcharges claimed in this Complaint were already included in the City's Rates as of January 2016 – before the City's new policy went into effect. *See* Exhibit 12 hereto (City's Annual Appropriation Ordinance for 2016 at pp. 24-25).

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298. The City's application of an inflation factor in subsequent years merely continued the Pension Overcharges that were already baked-into the Rates, albeit at ever increasing amounts.

299. The Water and Sewer Funds annually transfer money to the Municipal Employees' Fund and the Laborers' Fund to cover the required annual contributions set forth in the City's budgets, which budgeted contributions greatly exceed the amounts the Water and Sewer Funds should be contributing to the Funds.

300. This "Pension Overcharge" to the Water and Sewer Funds, which is then incorporated into the Water and Sewer Rates, is wholly independent from and imposed in addition to the wrongful and inflated cost allocations described above. The Pension Overcharge is also wholly independent from and imposed in addition to the Water and Sewer Taxes, which also finance the City's contributions to the Municipal Employees' Fund.

301. Here, pension costs for the Municipal Employees' Fund and the Laborers' Fund are to be allocated based upon each department's percentage of the total "covered payroll" of all departments with employees in the Municipal Employee's Fund and the Laborers' Fund.

302. For example, the City's financial statements provide that the Water Fund's allocation to the City's net pension liability should be "determined based on the rates of Water Fund salaries within each corresponding pension plan to the total budgeted salaries for 2020 and 2019." *See* Exhibit 26 hereto at pp. 42-43 (2020 Water Fund financial statement excerpts).

303. As of December 31, 2020 and 2019, the Water Fund's proportion was 6.6% and 7.2% of the Municipal Employees plan, respectively. *See* Exhibit 26 hereto at p. 43. These percentages are used to determine the Water Fund's percentage of the total City contribution to the Plan.

304. For 2022, the City's budget forecasted that the total contributions to the Municipal Employees Fund to be $967,016,000. *See* Exhibit 7 hereto at p. 4.

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305. In 2022, the City allocated $59,725,000 to the Water Fund (Exhibit 7 at p. 277) which represents approximately 6.2% of the **total** contributions and thus, seemingly approximates the appropriate Water Fund percentage.

306. However, the City's allocation is grossly excessive because it fails to consider that almost $500 Million of the $967 Million of total annual contributions to the Municipal Employees Fund is contributed from taxes (including the Water and Sewer Taxes) and employee contributions. *See* Exhibit 28 hereto at p. 25.

307. Here, specifically, only $470 Million is being contributed by the City using its operating funds. Put another way, only $470 Million is being contributed from the City itself from non-tax sources—and thus, the proper amount that should be allocated among the various City funds, including the Water Fund and the Sewer Fund, for contribution to the Municipal Employees Fund is $470 Million.

308. When the appropriate amount of $470 Million is used for the contribution calculation, the Water Fund's proportionate share of its contribution for 2022 is dramatically reduced. Indeed, the allocation to the Water Fund drops to just $29,177,200, instead of $59,725,000. This means that for 2022, the City's Pension Overcharge to the Water Fund exceeded $30 Million. Even if one used the 6.6% percentage set forth in the financial statements, the 2022 Pension Overcharge to the Water Fund exceeded $28 million.

309. Again, the pension costs are to be allocated based upon each City fund's percentage of the total "covered payroll" of all City funds with employees in the Municipal Employees' Fund. For 2020, the total "covered payroll" of all of the applicable City funds was $1,861,905,000. The total covered payroll of the Water Fund was $123,184,000 or 6.6% of the total "covered payroll" of all applicable City funds. Therefore, the Water Fund at most should have been allocated 6.6% of the

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total contribution to the Fund ***not covered by tax revenues*** – *i.e.,* 6.6% of $470,600,000 or $31,059,600.

310. The City's budget documents show that the City is over-allocating pension costs to enterprise and other funds (e.g., the Water Fund, Sewer Fund, Midway Fund, O'Hare Fund and the Emergency Communication Fund) in order to reduce the pension cost allocation to the City's Corporate Fund. The total covered payroll of the Corporate Fund and other funds not listed above represents over 80% of the total covered payroll of all City funds with employees in the Municipal Employees' Fund. Again, the total covered payroll of the Water Fund is just 6.6% of the total. Yet, in 2021, the City allocated just $49,773,000 of the pension costs for the Municipal Employees' Fund to the Corporate Fund, while it allocated $36,954,000 of those costs to the Water Fund. *See* Exhibit 27 hereto at p. 27.

311. The City's records show that between January 1, 2018 and December 31, 2022, the Pension Overcharges for the Municipal Employees' Fund to just the Water Fund total over $110 million. At least half of that amount was funded by Rates and Charges paid by water customers in the City (*i.e.,* Plaintiff and the Class).

312. A computation of the Pension Overcharges for the Municipal Employees Fund to just the Water Fund since 2018 (assuming the Water Fund is properly charged 6.6% of the total pension charges not covered by tax revenues or employee contributions) is based upon Exhibit 28 hereto and appears below:

2018

Total City Contribution – $402,200,000
Total Contribution Funded by Taxes – $247,022,000
Total Remaining Contribution To Be Funded By All City Departments -- $155,178,000
Water Fund required 6.6% Contribution -- $10,241,748
Water Fund Actual Contribution – $24,451,000
Overcharge to Water Fund -- **$14,209,252**

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2019

Total City Contribution – $471,002,000
Total Contribution Funded by Taxes -- $298,840,000
Total Remaining Contribution to be funded By All City Departments -- $172,162,000
Water Fund required 6.6% Contribution -- $11,362,692
Water Fund Actual Contribution – $30,353,000
Overcharge to Water Fund -- **$18,990,308**

2020

Total City Contribution – $524,534,000
Total Contribution Funded By Taxes -- $341,274,000
Total Remaining Contribution to be funded by All City Departments -- $183,260,000
Water Fund required 6.6% Contribution -- $12,095,160
Water Fund Actual Contribution – $33,014,000
Overcharge to Water Fund -- **$20,918,840**

2021

Total City Contribution – $582,886,000
Total Contribution Funded by Taxes and Employee Contributions-- $415,431,000
Total Remaining Contribution to be funded by All City Departments -- $167,455,000
Water Fund required 6.6% Contribution -- $11,052,030
Water Fund Actual Contribution – $36,954,000
Overcharge to Water Fund -- **$25,901,970**

2022

Total Contribution – $967,016,000
Total Contribution Funded by Taxes and Employee Contributions -- $496,416,000
Total Remaining Contribution to be funded by All City Departments - $470,600,000
Water Fund required 6.6% Contribution -- $31,059,600
Water Fund Actual Contribution – $59,725,000
Overcharge to Water Fund -- **$28,665,400**

313. These overcharges have continued through filing of this Complaint, and will continue in the future unless enjoined by this Court.

314. The City also imposes additional overcharges to the Water Fund relating to the Laborers' Fund, because that Fund also is tax-supported and the City's allocations do not consider those tax revenues.

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315. In addition, the City imposes similar Pension Overcharges to fund contributions to both the Municipal Employees' Plan and the Laborers' Plan by the Sewer Fund. Finally, the City also includes tens of millions of dollars in unexplained "indirect" pension costs in the Water and Sewer Rates, further increasing the amount of the Pension Overcharge. All of those Overcharges were funded by Rates and Charges paid by sewer customers in the City.

316. Inclusion of the Pension Overcharges (which are untethered to the actual cost of providing water and sewer service) in the Water and Sewer Rates necessarily renders these Rates arbitrary, capricious and unreasonable.

317. Plaintiff and the Class have been harmed by the City's practice of including the Pension Overcharges in the Water and Sewer Rates. Plaintiff and the Class have necessarily paid higher Water and Sewer Charges and have been forced to over-subsidize the City's pension expenses. The City's practice has unjustly enriched the City at the expense of Plaintiff and the Class.

318. The City's Excessive Allocations and Pension Overcharges, when incorporated into the City's Water and Sewer Rates, render these rates arbitrary, capricious, and unreasonable because the City's rates include cost components that are untethered to the customer's actual use of the water and sewer system.

319. Plaintiff and the Class have been harmed by the City's Excessive Allocation and Pension Overcharge practice. Plaintiff and the Class have necessarily paid higher Water and Sewer Charges and have been forced to subsidize general fund expenses that should be paid for through general taxation revenues.

320. The City has been unjustly enriched by the Excessive Cost Allocations and the Pension Overcharges because the City has been able to use those monies – hundreds of millions of dollars – to fund governmental functions and activities unrelated to providing water and sewer services. In the

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absence of the Excessive Cost Allocations and/or the Pension Overcharges, the City would be required to find other sources of funding for the functions and activities paid for by the revenues generated by the Excessive Cost Allocations and the Pension Overcharges. Instead, the City has impermissibly foisted those costs upon its Water and Sewer customers, including Plaintiff and the Class. Plaintiff and the Class therefore have conferred an unjust benefit upon the City and the City should not be allowed to retain that benefit.

321. Even if the City has not been unjustly enriched, Illinois law still requires the City to refund the excess monies it collected from Plaintiff and the Class. Because of the Excessive Cost Allocations and Pension Overcharges, the City has funds which in right and justice belong to Plaintiff and the Class and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate. The right to "reparations" under these circumstances was recognized by the Court in *West v. City of Batavia*, 155 Ill. App. 3d 925, 508 N.E.2d 1124 (2d Dist. 1987):

> We agree with plaintiff that a cause of action for reparations may lie against a municipally owned utility. **At common law, there existed a right to recover reparations for unreasonable charges by a utility or common carrier**. (*Terminal R.R. Association v. Public Utilities Com.* (1922), 304 Ill. 312, 317, 136 N.E. 797; *Chicago, Burlington & Quincy R.R. Co. v. Jones* (1894), 149 Ill. 361, 374.) **This action was based upon the theory that the defendant had funds which in right and justice belonged to the plaintiff and which it ought to restore because it received the funds by charging a rate in excess of the lawful rate.** (*A.L. Jones Co. v. Chicago, Milwaukee & St. Paul Ry. Co.* (1919), 213 Ill. App. 283, 288.) Although the common law right to recover reparations from a public utility has been superseded by the Public Utilities Act … that act was not intended to apply to municipally owned utilities (*Springfield Gas & Electric Co. v. City of Springfield* (1920), 292 Ill. 236, 240, 126 N.E. 739, *aff'd* (1921), 257 U.S. 66, 66 L. Ed. 131, 42 S. Ct. 24). **We conclude that a cause of action for reparations may lie against Batavia based upon the operation of its utility**. [155 Ill. App. 3d at 928 (emphasis added).]

322. As a direct and proximate result of the City's improper conduct, the City has collected millions of dollars to which it is not entitled. By paying the Water and Sewer Rates and Charges, Plaintiff and the Class have conferred a benefit upon on the City.

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PRAYER FOR RELIEF

WHEREFORE, Plaintiff requests the following:

A. Certify this action to be a proper class action with Plaintiff certified as Class Representatives and Kickham Hanley PLLC and Moskovic & Associates, Ltd. designated Class Counsel;

B. Define the Class to include all persons or entities who/which have received water and/or sewer service in the City of Chicago, who/which have incurred or paid Water and/or Sewer Rates and Charges at any time on or after September 9, 2016 and who/which incur or pay the Water and/or Sewer Rates and Charges during the pendency of this action, but not including any Exempt Customer.

C. Enter judgment in favor of Plaintiff and the Class and against the City, order and direct the City to disgorge all amounts attributable to the Excessive Allocations and Pension Overcharges imposed or collected at any time on or after September 9, 2016 and during the pendency of this action in excess of a lawful amount, refund all Excessive Allocations and Pension Overcharges it has collected in excess of a lawful amount to Plaintiff and the Class, and to pay into a common fund for the benefit of Plaintiff and all other members of the Class the total amount of Water and Sewer Charges to which Plaintiff and the Class are entitled;

D. Appoint a Trustee to seize, manage and distribute in an orderly manner the common fund thus established;

E. Award Plaintiff and the Class the costs and expenses incurred in this action, including reasonable attorneys', accountants', and experts' fees; and

F. Grant any other appropriate relief.

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JURY DEMAND

Plaintiff demands a trial by jury on all issues so triable.

KICKHAM HANLEY PLLC

By: /s/Gregory D. Hanley

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Attorney No. 45923

DATED: April 19, 2024
4859-1621-0615, v. 1

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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EXHIBIT – 1

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NEW ISSUE – BOOK ENTRY ONLY **RATINGS: See "RATINGS" herein.**

Subject to compliance by the City with certain covenants, in the opinion of Co-Bond Counsel, under present law, interest on the Bonds is excluded from the gross income of the owners thereof for federal income tax purposes and is not included as an item of tax preference for purposes of the federal alternative minimum tax. Interest on the Bonds is not exempt from present State of Illinois income taxes. See "TAX MATTERS" herein for a more complete discussion.

$576,415,000
CITY OF CHICAGO

$254,210,000
Second Lien Water
Revenue Bonds, Project Series 2023A

$322,205,000
Second Lien Water
Revenue Bonds, Refunding Series 2023B

Dated: Date of Delivery **Due: As Shown on the Inside Cover**

This Official Statement contains information relating to the City of Chicago (the "City") Second Lien Water Revenue Bonds, Project Series 2023A (the "Series 2023A Bonds") and the Second Lien Water Revenue Bonds, Refunding Series 2023B (the "Series 2023B Bonds" and together with the Series 2023A Bonds, the "Series 2023 Bonds" or the "Bonds") which will be issued pursuant to an Amended and Restated Master Indenture of Trust Securing City of Chicago Second Lien Water Revenue Bonds, dated as of May 1, 2023 (the "Master Indenture"), from the City to The Bank of New York Mellon Trust Company, N.A., as trustee (as successor to American National Bank and Trust Company of Chicago and J.P. Morgan Trust Company, National Association) (the "Trustee"), as supplemented by the First through Eleventh Supplemental Indentures Securing Second Lien Water Revenue Bonds (the "Prior Supplemental Indentures") and by the Thirteenth Supplemental Indenture Securing Second Lien Water Revenue Project and Refunding Bonds, Series 2023 dated as of May 1, 2023. The Master Indenture amends and restates the Master Indenture of Trust Securing City of Chicago Second Lien Water Revenue Bonds, dated as of December 15, 1999, from the City to the Trustee, as amended by Amendment No.1 to Master Indenture dated as of August, 1, 2004 and as further supplemented by the Prior Supplemental Indentures (as so supplemented and amended, the "Original Indenture") pursuant to which all previously issued series of Second Lien Bonds were issued, and amends portions of each of the respective ordinances authorizing such previously issued series of Second Lien Bonds.

As of the date hereof, there are no Outstanding Senior Lien Bonds, and the City has covenanted under the Master Indenture not to issue any obligations with a claim to Net Revenues of the Water System senior to that of the Second Lien Water Revenue Bonds, including the Bonds.

The Bonds will be issuable as fully registered bonds in the name of Cede & Co., as registered owner and nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds. Purchasers of the Bonds will not receive certificates representing their interests in the Bonds purchased. The Bonds will be issued in denominations of $5,000 or any integral multiple thereof. Interest on the Bonds is payable on each May 1 and November 1, with the first interest payment date being November 1, 2023. Principal of the Bonds is payable at maturity. Principal of and interest on the Bonds will be paid by the Trustee to DTC, which in turn will remit such principal and interest payments to its participants for subsequent disbursement to the beneficial owners of the Bonds. As long as Cede & Co. is the registered owner as nominee of DTC, payments on the Bonds will be made to such registered owner, and disbursement of such payments to beneficial owners will be the responsibility of DTC and its participants. See "DESCRIPTION OF THE BONDS – Book-Entry Only System" herein.

The Bonds are subject to redemption prior to maturity as described in this Official Statement. See "DESCRIPTION OF THE BONDS – Redemption" herein.

The Bonds are limited obligations of the City having a claim for payment of principal and interest solely from the Net Revenues pledged to their payment as described herein. The Bonds have a claim for payment from the Net Revenues on an equal and ratable basis with the City's Outstanding Second Lien Bonds and any Second Lien Parity Bonds that may be issued from time to time in the future.

The City will use the proceeds from the sale of the Series 2023A Bonds to (i) pay for certain costs of the Projects (as defined herein) and (ii) pay costs of issuance of the Series 2023A Bonds. The City will use the proceeds from the sale of the Series 2023B Bonds to (i) refund certain of the City's outstanding Second Lien Water Revenue Bonds (the "Refunded Bonds"), (ii) pay for certain costs of the Projects and (iii) pay costs of issuance of the Series 2023B Bonds. See "PLAN OF FINANCING" and "SOURCES AND USES OF PROCEEDS" herein.

The scheduled payment of principal of and interest on all of the Series 2023A Bonds and on the Series 2023B Bonds maturing on November 1 of the years 2028 through 2040, inclusive (collectively, the "Insured Bonds"), when due will be guaranteed under an insurance policy to be issued concurrently with the delivery of the Insured Bonds by **ASSURED GUARANTY MUNICIPAL CORP.**

ASSURED GUARANTY MUNICIPAL

THE BONDS DO NOT CONSTITUTE AN INDEBTEDNESS OF THE CITY WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION OR LIMITATION AS TO INDEBTEDNESS. THE BONDS DO NOT HAVE A CLAIM FOR PAYMENT FROM ANY TAXES OF THE CITY. THE BONDS ARE NOT SECURED BY A LIEN ON OR A SECURITY INTEREST IN THE PHYSICAL ASSETS OF THE WATER SYSTEM. THE CITY SHALL NOT BE OBLIGATED TO PAY THE BONDS EXCEPT FROM THE REVENUES PLEDGED TO THEIR PAYMENT. NEITHER THE FULL FAITH AND CREDIT NOR THE TAXING POWER OF THE CITY, THE STATE OF ILLINOIS OR ANY POLITICAL SUBDIVISION OF THE STATE OF ILLINOIS IS PLEDGED TO THE PAYMENT OF THE BONDS.

Maturities, Principal Amounts, Interest Rates, Prices, Yields and CUSIP Numbers are set forth on the inside of this cover page.

The Bonds are offered when, as and if issued, and accepted by the Underwriters, subject to delivery of separate approving legal opinions by Miller, Canfield, Paddock and Stone, P.L.C., Chicago, Illinois, and Golden Holley James LLP, Chicago, Illinois, Co-Bond Counsel, and to certain other conditions. Certain legal matters will be passed upon for the City by (i) its Acting Corporation Counsel, and (ii) in connection with the preparation of this Official Statement, Cotillas and Associates and Burke Burns and Pinelli, Ltd., Co-Disclosure Counsel to the City. Certain legal matters will be passed upon for the Underwriters by Chico & Nunes, P.C., Chicago, Illinois. It is expected that the Bonds will be available for delivery through the facilities of DTC on or about May 9, 2023.

Mesirow Financial, Inc. **Estrada Hinojosa** **Wells Fargo Securities**

Blaylock Van, LLC

San Blas Securities, LLC **Bancroft Capital, LLC** **Janney Montgomery Scott** **Harvestons Securities, Inc.** **Academy Securities**

The date of this Official Statement is May 3, 2023

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material number of current suburban customers will continue to purchase water from the Water System under these contracts for the following reasons: (i) large capital investments would be required for those customers otherwise to obtain water from Lake Michigan; (ii) the Water System provides a reliable supply of water; (iii) demand for available groundwater exceeds its potential yield; and (iv) the quality of Lake Michigan water is superior to local groundwater. In 2022, the suburban customers accounted for approximately 38.8% of water pumpage and approximately 48 percent of net water sales of the Water System.

Water System Rates

Water System rates are set by the City Council. No regulation by any administrative agency applies to the Water System rates.

The Water System rates for metered accounts are based on a dollar rate per thousand cubic feet. The assessment of non-metered users is based on a formula related to the size of the relevant property and other use-related factors. Beginning June 1, 2016, and every year thereafter, annual Water System rates are required to be adjusted, if applicable, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Any such annual increase, however, shall be capped at 5% of the previous year's rate. Annual Water System rates are effective June 1 of each year until May 31 of the following year. As of June 1, 2022, Water System rates were $4.33 per 1,000 gallons of water. On June 1, 2023, the Water System rate will increase by 5 percent to $4.55 per 1,000 gallons of water. The City Council may take action at any time to alter the then-current schedule of water rates. See "FINANCIAL OPERATIONS." Beginning in 2030, the City intends to commence transitioning from its current uniform rate for suburban customers to a rate based upon cost of service. See "FINANCIAL OPERATIONS – Transition to AWWA Cost-of-Service Water Rate Methodology for Suburban Customers."

Recent Developments regarding the City of Chicago and the Office of Mayor

As presented on the third inside cover page, as of the date of this Official Statement, Lori E. Lightfoot serves as the Mayor of the City of Chicago (the "Mayor"). On April 4, 2023, Brandon Johnson was elected to serve as Mayor. Mr. Johnson is scheduled to be sworn in as Mayor on May 15, 2023. The new Mayor may implement changes in the City's operating and financial practices and policies, and departmental leadership. The City does not expect that any of such changes will have any material adverse impact on the security for the Bonds, the Net Revenues or the ability of the City to pay the debt service on the Bonds.

PLAN OF FINANCING

Projects

Certain proceeds of the Series 2023A Bonds and of the Series 2023B Bonds are expected to be used to finance certain costs of the program of improvements and extensions to the Water System designated by the Commissioner of Water Management (the "Commissioner") including, but not limited to constructing and installing water mains; rehabilitating, upgrading, replacing, repairing, renovating, improving and extending facilities at the water purification plants; improving and extending facilities at any or all of the pumping stations; providing any and all necessary facilities, services and equipment to protect and enhance the safety, integrity and security of the Water System; and providing new equipment and technology and rehabilitating existing equipment necessary to continue to provide existing and future customers with the quality and quantity of water required and to meet future customer demand; and

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Water System Rates

Historical Water System rates, as authorized by the City Council, are summarized in the table below. By ordinance, annual Water System rates are now automatically adjusted by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Such increases do not require further action by the City Council. Any such automatic annual increase, however, is capped at 5% of the previous year's rate. Subject to applicable rate covenants, the City Council may take action at any time to alter the then-current schedule of water rates. On June 1, 2023, the water rate will increase by 5% to $4.55 per 1,000 gallons.

Historical Water System rates, as authorized by the City Council, are summarized in the table below.

HISTORICAL WATER RATE INCREASES

Date Effective	1,000 Cubic Feet	1,000 Gallons	Increase Over Prior Rate (%)
Jan. 1, 2013	21.56	2.88	15.00
Jan. 1, 2014	24.80	3.31	15.00
Jan. 1, 2015	28.52	3.81	15.00
June 1, 2016	28.52	3.81	0.00
June 1, 2017	29.04	3.88	1.83
June 1, 2018	29.49	3.95	1.54
June 1, 2019	29.73	3.98	0.82
June 1, 2020	30.46	4.08	2.45
June 1, 2021	30.79	4.13	1.10
June 1, 2022	32.33	4.33	5.00

Source: City of Chicago, Department of Water Management.

Transition to AWWA Cost-of-Service Water Rate Methodology for Suburban Customers

Beginning in 2030, the City intends to commence transitioning from its current uniform rate for suburban customers to a rate based upon cost of service (the "Cost-of-Service Water Rate"). The methodology for calculating the Cost-of-Service Water Rate will be based upon relevant case law and the AWWA M1 Principles of Water Rates, Fees, and Charges (the "M1 Manual"). The M1 Manual is considered to be the industry standard for setting water rates by public water suppliers nationally and is used by peer entities such as Great Lakes Water Authority, Metropolitan Water District of Southern California, the City of Houston, the City of Philadelphia, San Francisco Public Utilities Commission, and San Diego County Water Authority. Under the Cost-of-Service Water Rate, rates will be developed based upon the specific facilities and components of the water supplier's system that are "used and useful" in providing water service to each wholesale customer. Cost of service will be determined based on the portions of the system that each customer uses. Growth in the rate over time is capped at the greater of CPI or 5% (the "Inflation Cap"), but with a 10-year lookback that allows the City to recover the AWWA rate when it's higher than the Inflation Cap across a 10-year period. This process offers wholesale customers greater transparency and predictability concerning water rates, and is a continuation of the City's efforts to strengthen its relationship with its suburban customers and improve its competitive position within the region. The City does not expect the transition to the Cost-of-Service Water Rate to affect the City's ability to meet its covenants under the Indenture.

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Days Cash on Hand

In addition to the requirement of the Indenture that the City maintain amounts in the Water Rate Stabilization Account equal to at least 90 Days' Cash On Hand, the City also intends as part of the Financial Policies to maintain Days' Cash On Hand of at least 270 days. For the purpose of calculating Days' Cash On Hand under the Financial Policies, the balance in the Water Rate Stabilization Account and the Residual Account will be included, along with any unrestricted cash and investments and any other restricted cash and investments available for the payment of debt service. The City calculates Water Fund Days' Cash On Hand as of December 31, 2021 to equal 497 days, and projects that Days' Cash On Hand for projection period will remain at comparable levels.

The Financial Policies are not a legal requirement to which the City is bound but represent practices that, as of the date of this Official Statement, the City intends to follow in connection with the financial operations of the Water System. Subject to compliance by the City with the requirements of the Indenture, the Financial Policies may be changed, terminated in whole or in part, or disregarded in whole or in part at the City's discretion. No assurance can be given regarding future compliance by the City with the Financial Policies.

Historical and Projected Financial Operations

Following are the Water Fund's Statements of Operations as summarized from the Water Fund Annual Comprehensive Financial Reports for the years ended December 31, 2017 through 2021 ("Water Fund Financial Statements") together with projected financial operations and projected debt service coverage calculations for the years ending December 31, 2022 through December 31, 2026, reflecting the issuance of the Bonds and the application of the proceeds therefrom. The projected financial operations and debt service coverage calculations also include additional anticipated issuances of debt through the end of the projection period. As available, the City also intends to dedicate approximately half of net revenues after payment of debt service for Pay-Go to offset debt issuance in future years. The Water Fund Financial Statements for the year ended December 31, 2022 are not expected to be published until June 30, 2023. Financial results for the fiscal year ended December 31, 2022 are categorized as projected for the purposes of this section and should not be considered to be reflective of actual financial results for the period.

Based on the projected financial operations described below, the City projects that it can fund its Capital Improvement Program and Public-side LSLR and maintain comparable Second Lien debt service coverages and Days' Cash On Hand levels while increasing water rates based on the annual change in CPI or the Cost-of-Service Water Rate.

The Water Fund's operating revenues for 2021 increased by approximately $40 million compared to the prior year operating revenues. This increase of 5.4% is primarily due to decreases in provision for doubtful accounts (following a one-time increase in 2020 related to write-offs of exempt accounts), increased suburban consumption and a marginal increase in the water rate. As available, the City intends to dedicate approximately half of Net Revenues remaining after the payment of debt service as permitted by the Master Indenture for Pay-Go to reduce debt issuance in future years.

The Water Fund's operating expenses before depreciation and amortization for 2021 increased approximately $16 million from the year ended 2020 due primarily to an increase in pension expenses. Operating expenses exclusive of pension expense increased by 1.8 million in 2021, primarily due to increases in power and pumping costs, administrative costs, offset by decreases in general fund reimbursements.

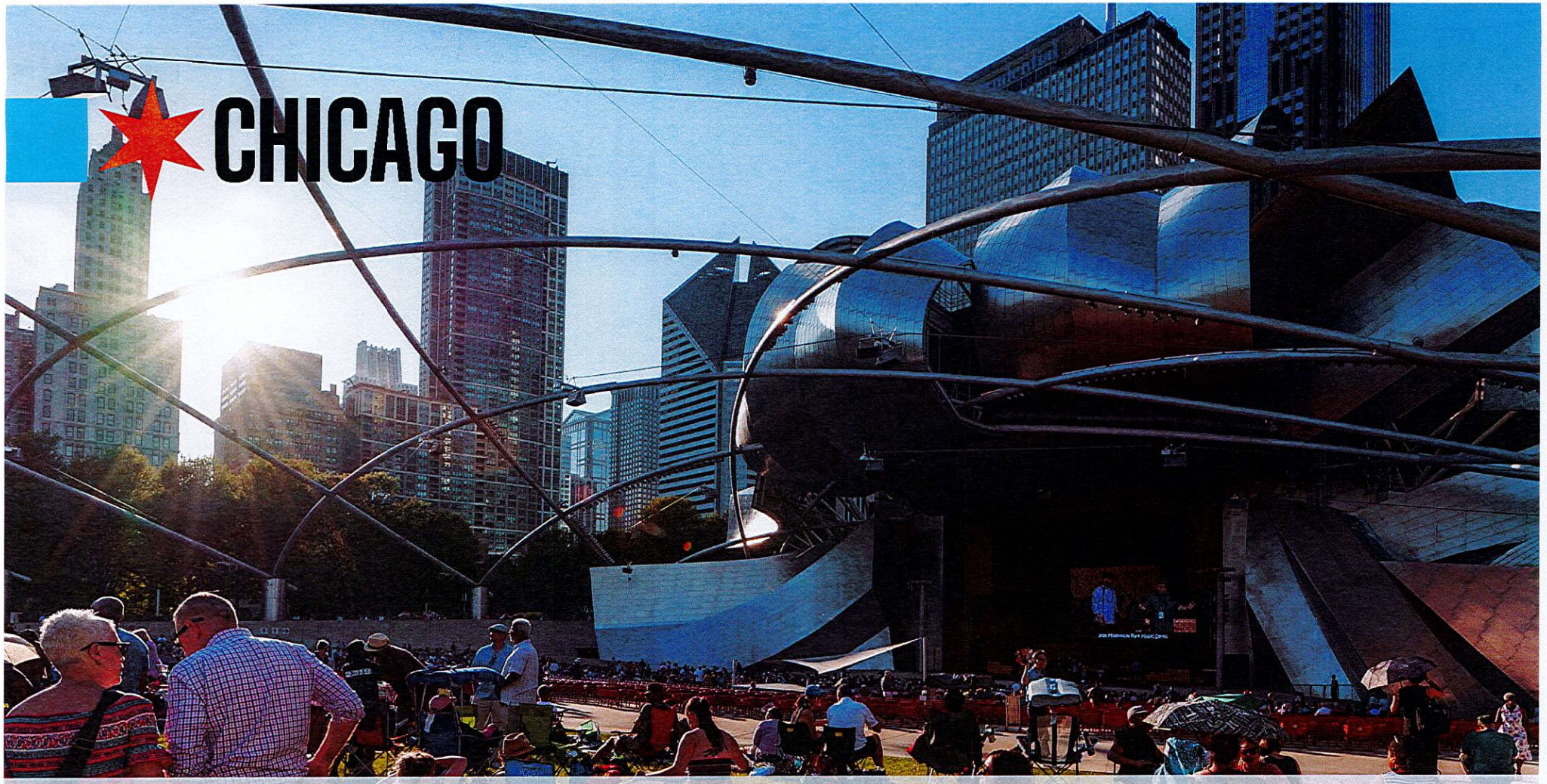
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EXHIBIT – 2

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City of Chicago Financial Update

April 20, 2023

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CHICAGO

Department of Water Management

City of Chicago

Second Lien Water Revenue Bonds, Project Series 2023A
Second Lien Water Revenue Bonds, Refunding Series 2023B



Recent Credit Improvements

- **Addition of the City of Joliet, the 3rd largest city in Illinois, significantly broadens the competitive landscape and generates financial value to the water system**
  - Represents the City's first new direct purchaser regional water partner in four decades
  - Estimated to serve an additional 250,000 additional people in the region
  - Expected to add $1B in financial value to the water system over the next 100 years
  - Contract expected to result in approximately $30mm of revenues a year
- **AWWA rate setting conversion promotes transparency and equitability while allowing the City to recover for the costs necessary to run the system**
- **Demonstrated commitment to regional collaboration through the launch of the Advisory Council**
- **Indenture modifications enhance bondholder security and modernize the credit**
  - Closure of the senior lien as effectuated by the Master Trust Indenture
  - Creation of a Residual Account at the bottom of the waterfall allows for flexible use of funds, including debt service
  - Rate Stabilization Account policy requirement of 90 days cash on hand
- **New financial policies strengthen the Water Fund's finances**
  - Segregation of Water funds from the City's general fund starting in 2019
  - New pension funding policy provides stability and reduces long-term pension costs
  - New financial policy of additional 270 days cash on hand (currently 495 DCOH)
- **Prudent use of financial resources supports capital improvement plan**
  - Actionable plan to replace lead service lines over the next 20 years
  - Use of PAYGO funds (based on net revenues remaining after debt service as permitted by the Indenture) along with debt issuance to fund capital improvements in future years

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Key Credit Strengths

Size, Scale and Expertise

- Large and diverse customer base; City and 120 suburbs with a water service area of 783 square miles
- Population of 5.3 million residents, increasing to 5.6 million in 2030 with addition of Joliet and GPWC*
- Water sales split 52%/48% between City and suburban customers, respectively
- Water Purification Plants provide excess capacity and benefit from continuous capital investment
  - Jardine Water Purification Plant is the largest conventional water purification plant in the world
  - Sawyer Water Purification Plant is 8th largest, will be 2nd largest after filtration upgrade in 2024
- The Water department currently has 78 college-degreed engineers, 16 staff with advanced degrees, 27 college-degreed chemists and 6 college-degreed microbiologists
- Water quality meets or exceeds all federal, state and local standards

Demonstrated History of Financial Strength

- Historic and projected strong coverage levels and robust liquidity and fund balance
  - Cash balances over $400 million, almost 500 days cash on hand
  - Second Lien Bond Coverage over 4X with Other Available Funds; over 2X based on Net Revenues from operations alone
- Predictable revenue growth supported by built-in rate increases at CPI, capped at 5% yoy; however, City Council has unlimited rate setting authority
- Ongoing capital investment to support system

Strong Economic Demographics

- With $770 billion GDP (up 10.3% since 2020), Chicago metro area economy is 19th largest in the world
- Regional economy is extremely diverse with no sector at greater than 20% of total employment

*Grand Prairie Water Commission

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City of Chicago



Economic & Financial Update

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City of Chicago



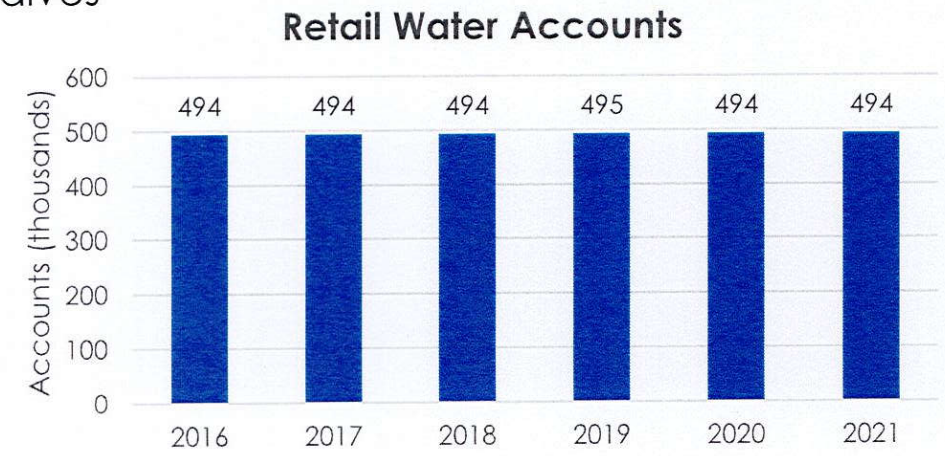
Water Operational & Financial Update

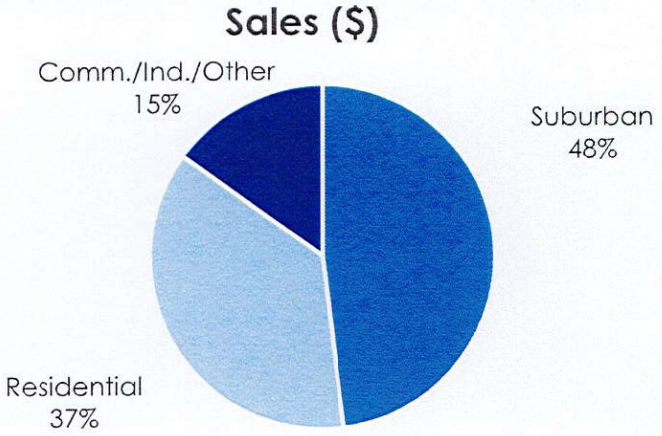
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Diverse and Stable Customer Base

- Diverse customer base: no one customer represents more than 15% of revenues
- DWM provides supply, treatment, and distribution of drinking water in Chicago and 120 suburbs
  - DWM served 494,329 retail customers in 2021
  - 317,398 customers metered (2021) vs. 205,097 (2012)
    - 176,931 customers were non-metered in 2021
  - Serves ~5.3 million people(41% of State of Illinois)
- Maintains 64 miles of supply tunnels, 4,300 miles of water mains, 2 crib structures, 2 of the world's largest water treatment plants, 12 pumping stations (9 electric, 3 steam powered), 48,000 fire hydrants and 49,000 valves

Ten Largest Suburban Customers Customer	Amount of Sales (in thousands)	% of Total
DuPage Water Commission	113,250	14.8%
Village of Oak Lawn	42,415	5.6%
NSMJAWA	41,655	5.5%
Village of Bedford Park	28,736	3.8%
City of Harvey	14,265	1.9%
Village of Melrose Park	14,074	1.8%
Town of Cicero	10,590	1.4%
Village of McCook	9,148	1.2%
Village of Alsip	8,034	1.1%
City of Berwyn	7,598	1.0%
Total of Top 10	**$289,765**	**37.9%**
Total Water Sales	**$763,802**	**100.0%**





Water Rates

- The City is committed to setting rates to recover costs and to fund continued investments in the Water System

Rate Setting	• Unlimited home rule authority to raise rates • Rates established by City Council • Can be adjusted at any time
Automatic Adjustments	• Annually adjusted based upon CPI changes • 5% cap on growth in rates year-over-year • On June 1, 2023, the water rate will increase to $4.55 per 1,000 gallons of water consumed



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Regional Developments



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AWWA Overview

Under AWWA, the City intends to transition to a cost of service rate for its wholesale partners starting in 2030

- This mechanism provides rate predictability and stability to wholesale customers while allowing the City to recover for costs necessary to run the system
- Established precedent and guidance based on AWWA M1, Principles of Water Rates, Fees, Charges, Illinois Case Law, and other large water providers
- Cost of service will be determined based on the portions of the system that each customer uses, creating greater transparency and equity amongst users
- While the growth in the rate over time is currently capped at the inflation cap (or the greater of CPI or 5%), under AWWA the City is allowed to do a 10-year lookback to recover the AWWA rate when it's higher than the inflation cap across a 10-year period

The City established the Chicago Water Partners Advisory Council (CWPAC) to build consensus and input from wholesale customers around rate setting

- On February 24, 2021, the Chicago City Council endorsed the creation of a regional advisory council comprising representatives of all the communities and water systems that receive water service from Chicago (120 communities served throughout the Chicago region supplying water to more than 5 million people in Northeastern Illinois, approximately 41% of Illinois residents)
- The Advisory Council met for the first time in June 2022
- The City has hired a Deputy Commissioner for regional partnerships to manage and strengthen relationships with regional partners

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Benefits of AWWA Rate Setting Conversion

AWWA rate setting conversion, beginning with Joliet water contract, provides several benefits

- ***AWWA is industry standard for rate setting*** nationally as used by peer entities such as Great Lakes Water Authority, Metropolitan Water District of Southern California, City of Houston, Philadelphia Water, San Francisco Public Utilities Commission, and San Diego County Water Authority

- ***AWWA provides transparency*** to customers; cost of service requires detailed accounting of components of the system and allocates cost of service to each customer

- ***Broaden and solidify competitive landscape*** for Chicago water supply in northeast Illinois

- ***AWWA conversion kicked off with new financial value*** to the City of Chicago, or ~$30 million annually in additional gross revenues from the third most populous city in the State – City of Joliet

Amended & Restated Water Master Trust Indenture (MTI)

1. ***Closure of the Senior Lien***, with the City having covenanted under the MTI not to issue any obligations with a claim to Net Revenues of the Water System senior to that of the Second Lien Water Revenue Bonds, including the Series 2023 Bonds
2. ***Creation of a Residual Account***, which allows for the more flexible use of funds at the bottom of the waterfall for all legally allowable uses of the system, including debt service, defeasance, fulfilling rate covenants and capital improvements; a residual account is necessary under AWWA to allow the rate of return (e.g., equity) allowed under AWWA to be reinvested in the system
3. ***Rate Stabilization Account (RSA) requirement*** of 90 days cash on hand (currently no indentured or other requirement; 90 days by policy)
4. ***New lien on all Net Revenues*** *prior to deposit with the Trustee*, including monies in the Rate Stabilization Account and Residual Funds (currently lien placed only when monies are deposited into Second Lien accounts)
5. **Streamlined Flow of Funds** provides a cleaner and more focused movement of monies within the water fund
6. ***Clarifying changes,*** including clarifying that pensions are included in O&M as has been the case historically

In addition to creating the new Master Trust Indenture, ***the City adopted a formal Days Cash on Hand policy of 270 days***

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CHICAGO

Department of Water Management

City of Chicago

Second Lien Wastewater Transmission Revenue Bonds, Project Series 2023A
Second Lien Wastewater Transmission Revenue Bonds, Refunding Series 2023B



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Credit Summary



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Key Credit Strengths

Diverse and Stable Service Area

- The Chicago Sewer System serves approximately 2.7 million people
- The five largest sewer customers accounted for only 2.4% of sewer sales in 2021

History of Approving Rate Increases

- Rate flexibility and predictable revenue growth supported by built-in rate increases at CPI
- Since 2016, rates have been automatically increased annually at CPI without City Council approval

New MTI Focused on Bondholder Protections

- Newly established Master Trust Indenture pursuant to which 2023 bonds will be offered
- New Master Trust Indenture increases Rate Covenant and Additional Bonds Test to 110% on second lien wastewater bonds

New Financial Policies Strengthen the Sewer Fund's Finances

- The City has segregated Sewer funds from the City's General Fund since 2019
- 270 Days Cash on Hand policy (Days Cash on Hand as of December 31, 2021 equals 575 days)

Intentional Financing Structure

- Conservatively managed capital structure with 100% of Wastewater bonds at a fixed rate
- Level or descending debt service structure conducive to future CIP borrowings
- Coverage ranges from 2.41x to 2.78x from 2022 through 2026

Strategic Capital Improvement Program

- The accelerated 2012 to 2021 CIP addressed deferred maintenance through the construction of 212 miles of sewer main, 546 miles of sewer main lined, and construction of 101,000 sewer structures

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City of Chicago



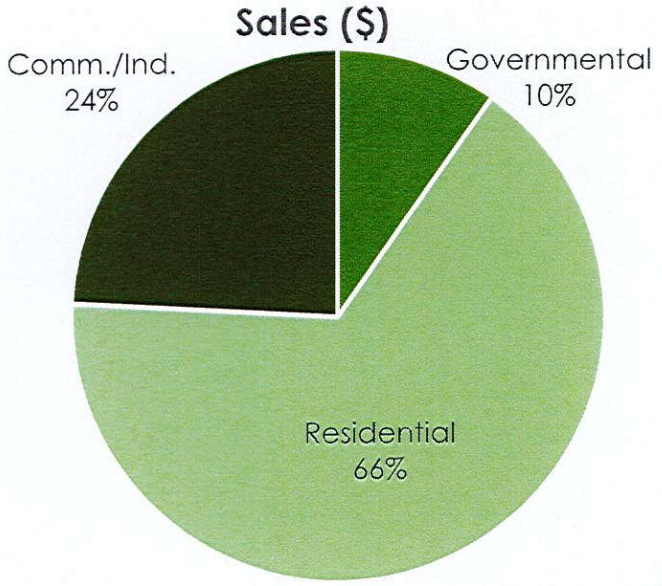
Operational & Financial Update

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Diverse and Stable Customer Base

- Serves approximately 2.7 million people
- Approximately 4,400 miles of sewers and more than 350,000 sewer structures
- Collects and transmits sanitary and storm water to the Metropolitan Water Reclamation District of Greater Chicago for treatment and disposal
- Revenues not heavily reliant on any sector or individual customer
  - The system's five largest customers accounted for approximately 2.4% of 2021 sales
- Approximately 494,329 sewer accounts, including 62,680 exempt accounts

Five Largest Sewer Customers		
Customer	Sales (in thousands)	% of Total
Department of Aviation	$3,343	0.89%
CPD - Lincoln Park	1,679	0.44%
University of Illinois at Chicago	1,383	0.37%
Ford Motor Co.	1,377	0.36%
WR Grace and Company	1,322	0.35%
Top 5 Sales	**9,104**	**2.41%**
Total Sewer Sales	**$378,566**	**100%**



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Sewer Rates[1]

- The City commits to setting rates to recover costs and to fund continued investments in the Wastewater System

Rate Setting	• Unlimited home rule authority to raise rates • Rates established by City Council • Can be adjusted at any time • Since 2015, Sewer rates have been equal to Water rates
Automatic Adjustments	• Annually adjusted based upon lesser of: (a) CPI (Chicago All Items) changes and (b) 5% • On June 1, 2023, the sewer rate will increase to $4.55 per 1,000 gallons of water consumed (equal to the water rate)



[1] *Source: Amawalk Consulting Group, LLC, Rates as of 2022.*

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Creation of a New Master Trust Indenture

- Previously wastewater bonds issued pursuant to ordinances and series by series trust indentures without a master trust indenture
- The Series 2023 Bonds are the first bonds being issued under a new Master Trust Indenture
- The new Master Trust Indenture features:
  1. ***Effective Closing of Senior Lien;*** City covenants not to issue additional obligations senior to the second lien
  2. ***Rate Covenant and Additional Bonds Test Increased to 110%*** on second lien wastewater bonds
  3. ***Rate Stabilization Account Requirement*** of 90 Days Cash on Hand
  4. ***Creation of a Residual Account*** at the bottom of the flow of funds for all legally allowable uses of the system, including debt service
  5. ***Streamlined Flow of Funds*** provides a cleaner and more focused movement of monies within the wastewater fund and dictates that pensions are included in O&M as has been the case historically
- In addition to creating the new Master Trust Indenture, ***the City adopted a formal Days Cash on Hand policy of 270 days***
- As part of the City's financial policies, ***Sewer funds are segregated from the City's general fund***

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
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EXHIBIT – 3

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CHAPTER 3-12

SEWER REVENUE FUND

3-12-010 Fund established.

3-12-020 Charge for sewer service and use of sewerage system.

3-12-030 Unified statement of charges.

3-12-035 Past due accrued charges.

3-12-040 Delinquent charges to be lien on premises.

3-12-050 Senior citizens exempted when.

3-12-060 Charges to nonresident users.

3-12-070 Late payment penalty.

3-12-080 City's authority not limited.

3-12-010 Fund established.

A separate fund is hereby established designated the sewer revenue fund which shall be supported by sewer usage fees established from time to time by the city council. The revenues of the sewer revenue fund shall be reserved and utilized exclusively for the operation, maintenance, rehabilitation or reconstruction of the sewer system of the City of Chicago.

For the purposes of this chapter, the sewer system of the City of Chicago includes (a) all city-owned sewers, sewer structures, and drains in any public way or public place in the city; and (b) any private drain, house sewer, or other sewer structure connected to a residential building of four or fewer units, from the point where the private drain, house sewer or other sewer structure crosses the property line to the point where it connects to the city-owned sewer.

(Prior code § 185.1-1; Amend Coun. J. 12-12-01, p. 75777, § 6.1)

3-12-020 Charge for sewer service and use of sewerage system.

(a) A charge for sewer service and use of the sewerage system of the City of Chicago is hereby established. The charge shall be an amount equal to the percentage set forth in the below Table, of the amount charged for water service pursuant to Chapter 11-12 of this Code, whether such water service is metered or otherwise. Provided, however, that:

(1) property of the State of Illinois which is exempt from payment of a water service charge pursuant to subsection (a)(1) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(2) property of the City of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(2) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

(3) property of the Chicago Public Schools which is exempt from payment of a water service charge pursuant to subsection (a)(3) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

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(4) property of the City Colleges of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(4) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(5) property of hospitals which is exempt from payment, in whole or in part, from payment of a water service charge pursuant to subsections (a)(5) or (a)(6) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(6) property of public museums which is exempt from payment of a water service charge pursuant to subsection (a)(7) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period; and

(7) Property of not-for-profit organizations which is exempt from payment of a water service charge pursuant to subsection (a)(8) of Section 11-12-540 shall be exempt from payment of the first $500 charge for sewer service per semiannual billing period.

2011	*2012*	*2013*	*2014*	*2015*
86%	89%	92%	96%	100%

A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed after November 1, 1991 for which payment in full is not received within 24 calendar days from the date the bill therefor was sent, as shown by the records of the department of finance. Where the correctness of a bill is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

The late payment penalty established pursuant to this section shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

(b) Those furnished with sewer service only and not connected with, or supplied with water from, the city water supply system shall pay an annual sewer service fee based upon a calculated estimate of the volume of use at the rate established in subsection (a) hereof.

(c) Those furnished with water service only and not connected with or supplied with sewer service by the city's sewer system shall pay only the water rates and charges established by Chapter 11-12 of this Code.

(d) Nothing contained in this section shall be deemed to limit the authority of the City of Chicago to negotiate or fix rates, by contract, for users of sewer service outside the City of Chicago.

(e) The commissioner of water management is authorized to waive any sewer usage fee and accrued late payment penalty assessed or charged against any property owned or leased by the City of Chicago but only to the extent and duration of the city's use of the sewer connection.

(Prior code § 185.1-2; Amend Coun. J. 9-6-84, p. 9023; 12-12-84; 7-9-85, p. 18646; 5-11-88, p. 13418; 4-26-89, p. 425; 6-28-91, p. 2475; 6-23-93, p. 34793; 12-15-93, 43732; 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-12-01, p. 75777, § 6.2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun, J, 11-16-11, p. 13798, Art. VIII, § 3; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

(a) The rates and charges calculated and applied to the billed party shall be added to and separately recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller and shall be subject to Section 11-12-480. All revenues received in payment of sewer use rates, charges and penalties shall be deposited to the sewer revenue

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fund. The Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(b) For purposes of this chapter, "unified statement of charges" has the same definition ascribed to that term in Section 11-12-010.

(Prior code § 185.1-3; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-035 Past due accrued charges.

An accrued past due sewer service liability in excess of $10,000.00 may subject the owner of the subject property to an additional penalty, to be imposed in a separate hearing, in an amount not less than $50.00 and not more than $500.00 for the delinquency. Each day that a past due service liability exceeds $10,000.00 shall constitute a separate delinquency. In determining whether to impose this additional penalty, the hearing officer may consider all reasons for the failure to make timely payment. The amount of this additional penalty does not include the delinquent amount owed for sewer service and any applicable late payment penalties, nor does it affect any other remedies, including right to a lien on the subject property.

(Added Coun. J. 3-28-01, p. 55444, § 3; Amend Coun. J. 5-2-01, p. 57409, § 2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3)

3-12-040 Delinquent charges to be lien on premises.

Charges for sewer service shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days the comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to mail notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490 et seq. The comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Prior code § 185.1-4; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

3-12-050 Senior citizens exempted when.

(a) Persons aged 65 or over, residing in their own residence with separate metered water service or a separate City water assessment for that residential unit, shall be exempt from payment of the sewer service charge for their residence. This exemption shall apply regardless of whether the person is in arrears in the payment of any refuse collection, water or sewer charges for the subject residence.

(b) Persons aged 65 or over who reside in their own residence but do not qualify for an exemption under subsection (a) because their residence is a townhouse, condominium unit or cooperative apartment that does not have separate metered water service or a separate City water assessment for the residential unit may apply for a refund in lieu of exemption pursuant to this subsection. The amount of such refund shall be $50.00 per qualified residence for each calendar year.

In order to receive a refund in lieu of exemption, an application shall be made to the City Comptroller. The application shall (i) be given to and received by the Comptroller in the same calendar year for which a refund is requested, (ii) be made in a manner prescribed by the Comptroller, and (iii) include such affidavits or other reasonable proof of qualifications for a refund that the Comptroller may require. If the Comptroller approves the refund, the Comptroller shall promptly pay the applicant a refund in the amount of $50.00.

(c) Persons residing in residences qualified for an exemption or refund under this section shall qualify for the exemption or refund by the submission of a copy of the applicant's birth certificate, or the applicant's driver's license, state-issued identification card or the Matricula Consular identification card specified in Section 6-10-

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065 of the Code, showing the applicant is aged 65 or over; proof of their qualification for homeowners exemption; and proof of residency. The acceptable document to prove residency shall be a copy of a utility bill for the residence. Acceptable documents to prove home ownership shall be a copy of: (i) the deed to the residence, (ii) property tax bill, or (iii) with regard to a residence held in trust, a declaration executed by the trustee, affirming that the residence is held in trust and that the trust gives the named applicant the right to occupy the residence. In lieu of the forms of proof specified in this paragraph (c), the Comptroller is authorized to accept alternative forms of proof that in the Comptroller's judgment are genuine and probative of the information sought. The Comptroller shall provide information regarding the process for obtaining an exemption or refund, and the associated forms, in Spanish as well as English.

(d) If the Comptroller's processing of a full payment certificate for a given property serves to terminate any senior exemption applicable to that property, the Comptroller shall send written notification of such termination to the address at issue.

(Prior code § 185.1-5; Amend Coun. J. 11-22-91, p. 9167; 7-29-92, p. 19276; Amend Coun. J. 11-5-14, p. 93548, § 1; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 11-26-19, p. 11390, Art. X, § 2; Amend Coun. J. 4-27-22, p. 46382, § 16; Amend Coun. J. 11-15-23, p. 6542, Art. VIII, § 1)

3-12-060 Charges to nonresident users.

Effective January 1, 2011 and in subsequent years, a monthly charge for sewer service and use of the sewerage system of the city is hereby established for nonresident users at premises located outside of the corporate limits of the city who discharge sewage, by direct or indirect connection, into the city's sewer system. The monthly charge shall be an amount determined as follows, effective January 1 of the year indicated:

Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
6 inches or less	$11.03	$14.27	$16.96	$20.35	$24.38
8 inches	$41.3*	$53.43	$63.51	$76.21	$91.30
10 inches	$64.24	$83.10	$98.79	$118.55	$142.01
12 inches	$91.77	$118.71	$141.12	$169.35	$202.86
15 inches	$144.54	$186.98	$222.27	$266.73	$319.52
18 inches	$206.48	$267.10	$317.52	$381.03	$456.44
21 inches	$282.2*	$365.06	$433.96	$520.76	$623.82
24 inches	$367.1*	$474.88	$564.52	$677.43	$811.50
27 inches	$465.75	$602.50	$716.23	$859.47	$1,029.57
30 inches	$573.58	$741.99	$882.05	$1,058.46	$1,267.94
33 inches	$695.18	$899.29	$1,069.04	$1,282.85	$1,536.75
36 inches	$825.96	$1,068.47	$1,270.15	$1,524.18	$1,825.85
42 inches	$1,124.22	$1,454.30	$1,728.82	$2,074.58	$2,485.17
48 inches	$1,468.37	$1,899.49	$2258.05	$2,709.65	$3,245.94
54 inches	$1,858.41	$2,404.05	$2,857.85	$3,429.41	$4,108.15
60 inches	$2,294.32	$2,967.94	$3,528.18	$4,233.82	$5,071.76
66 inches	$2,776.14	$3,591.23	$4,269.12	$5,122.95	$6,136.86
72 inches	$3,303.83	$4,273.85	$5,080.60	$6,096.72	$7,303.36

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* **Editor's note** – As set forth in Coun. J. 11-16-11, p. 14596, Art. III, § 1. Future legislation will correct the provision if needed.

Beginning June 1, 2016, and every year thereafter, the annual rates shall be adjusted upwards, if applicable, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Any such annual increase, however, shall be capped at 105% of the previous year's rate. The above schedule of charges shall apply to direct connections, which directly link the subject property to the city's sewer system, and to indirect connections, which link the subject property to the city's sewer system through an intervening pipe or set of pipes that themselves are not part of the city's sewer system. In applying the above schedule of charges, the amount due for a single connection to the city's sewer system (whether a direct connection or an indirect connection) serving two or more buildings shall be the product of the applicable rate for the size of the pipe at said connection multiplied by the number of individual buildings discharging through said connection.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 11-5-03, p. 10352, § 1; Amend Coun. J. 12-15-04, p. 39833, § 1; Amend Coun. J. 12-15-04, p. 39840, § 1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

3-12-070 Late payment penalty.

(a) A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed under Section 3-12-060 for which payment in full is not received within 24 calendar days from the date the bill for such charges was sent as shown by the records of the department of finance and shall be subject to Section 11-12-480. Where the correctness of a rate or charge imposed under this chapter is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

(b) The rates and charges calculated and applied under Section 3-12-060 shall be recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller. All revenues received in payment of such sewer use rates, charges, and penalties shall be deposited to the sewer revenue fund established under Section 3-12-010. Except as otherwise provided herein, the Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(c) Charges for sewer service hereunder shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days, the Comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to send notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490, et seq., of this Code. The Comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-080 City's authority not limited.

Nothing contained in Section 3-12-060 or Chapter 1-25* shall be deemed to limit the authority of the city to negotiate or fix rates, by contract, with other municipalities for users of the city's system residing in such municipalities.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1)

* **Editor's note** – As set forth in Coun. J. 10-28-15, p. 12062, Art. IX, § 1. There is currently no Chapter 1-25. Future legislation will correct the provision if needed.

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CHAPTER 3-12

SEWER REVENUE FUND

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For the purposes of this chapter, the sewer system of the City of Chicago includes (a) all city-owned sewers, sewer structures, and drains in any public way or public place in the city; and (b) any private drain, house sewer, or other sewer structure connected to a residential building of four or fewer units, from the point where the private drain, house sewer or other sewer structure crosses the property line to the point where it connects to the city-owned sewer.

(Prior code § 185.1-1; Amend Coun. J. 12-12-01, p. 75777, § 6.1)

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(a) A charge for sewer service and use of the sewerage system of the City of Chicago is hereby established. The charge shall be an amount equal to the percentage set forth in the below Table, of the amount charged for water service pursuant to Chapter 11-12 of this Code, whether such water service is metered or otherwise. Provided, however, that:

(1) property of the State of Illinois which is exempt from payment of a water service charge pursuant to subsection (a)(1) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(2) property of the City of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(2) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

(3) property of the Chicago Public Schools which is exempt from payment of a water service charge pursuant to subsection (a)(3) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

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(4) property of the City Colleges of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(4) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(5) property of hospitals which is exempt from payment, in whole or in part, from payment of a water service charge pursuant to subsections (a)(5) or (a)(6) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(6) property of public museums which is exempt from payment of a water service charge pursuant to subsection (a)(7) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period; and

(7) Property of not-for-profit organizations which is exempt from payment of a water service charge pursuant to subsection (a)(8) of Section 11-12-540 shall be exempt from payment of the first $500 charge for sewer service per semiannual billing period.

2011	*2012*	*2013*	*2014*	*2015*
86%	89%	92%	96%	100%

A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed after November 1, 1991 for which payment in full is not received within 24 calendar days from the date the bill therefor was sent, as shown by the records of the department of finance. Where the correctness of a bill is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

The late payment penalty established pursuant to this section shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

(b) Those furnished with sewer service only and not connected with, or supplied with water from, the city water supply system shall pay an annual sewer service fee based upon a calculated estimate of the volume of use at the rate established in subsection (a) hereof.

(c) Those furnished with water service only and not connected with or supplied with sewer service by the city's sewer system shall pay only the water rates and charges established by Chapter 11-12 of this Code.

(d) Nothing contained in this section shall be deemed to limit the authority of the City of Chicago to negotiate or fix rates, by contract, for users of sewer service outside the City of Chicago.

(e) The commissioner of water management is authorized to waive any sewer usage fee and accrued late payment penalty assessed or charged against any property owned or leased by the City of Chicago but only to the extent and duration of the city's use of the sewer connection.

(Prior code § 185.1-2; Amend Coun. J. 9-6-84, p. 9023; 12-12-84; 7-9-85, p. 18646; 5-11-88, p. 13418; 4-26-89, p. 425; 6-28-91, p. 2475; 6-23-93, p. 34793; 12-15-93, 43732; 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-12-01, p. 75777, § 6.2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun, J, 11-16-11, p. 13798, Art. VIII, § 3; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

(a) The rates and charges calculated and applied to the billed party shall be added to and separately recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller and shall be subject to Section 11-12-480. All revenues received in payment of sewer use rates, charges and penalties shall be deposited to the sewer revenue

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fund. The Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(b) For purposes of this chapter, "unified statement of charges" has the same definition ascribed to that term in Section 11-12-010.

(Prior code § 185.1-3; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-035 Past due accrued charges.

An accrued past due sewer service liability in excess of $10,000.00 may subject the owner of the subject property to an additional penalty, to be imposed in a separate hearing, in an amount not less than $50.00 and not more than $500.00 for the delinquency. Each day that a past due service liability exceeds $10,000.00 shall constitute a separate delinquency. In determining whether to impose this additional penalty, the hearing officer may consider all reasons for the failure to make timely payment. The amount of this additional penalty does not include the delinquent amount owed for sewer service and any applicable late payment penalties, nor does it affect any other remedies, including right to a lien on the subject property.

(Added Coun. J. 3-28-01, p. 55444, § 3; Amend Coun. J. 5-2-01, p. 57409, § 2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3)

3-12-040 Delinquent charges to be lien on premises.

Charges for sewer service shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days the comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to mail notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490 et seq. The comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Prior code § 185.1-4; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

3-12-050 Senior citizens exempted when.

(a) Persons aged 65 or over, residing in their own residence with separate metered water service or a separate City water assessment for that residential unit, shall be exempt from payment of the sewer service charge for their residence. This exemption shall apply regardless of whether the person is in arrears in the payment of any refuse collection, water or sewer charges for the subject residence.

(b) Persons aged 65 or over who reside in their own residence but do not qualify for an exemption under subsection (a) because their residence is a townhouse, condominium unit or cooperative apartment that does not have separate metered water service or a separate City water assessment for the residential unit may apply for a refund in lieu of exemption pursuant to this subsection. The amount of such refund shall be $50.00 per qualified residence for each calendar year.

In order to receive a refund in lieu of exemption, an application shall be made to the City Comptroller. The application shall (i) be given to and received by the Comptroller in the same calendar year for which a refund is requested, (ii) be made in a manner prescribed by the Comptroller, and (iii) include such affidavits or other reasonable proof of qualifications for a refund that the Comptroller may require. If the Comptroller approves the refund, the Comptroller shall promptly pay the applicant a refund in the amount of $50.00.

(c) Persons residing in residences qualified for an exemption or refund under this section shall qualify for the exemption or refund by the submission of a copy of the applicant's birth certificate, or the applicant's driver's license, state-issued identification card or the Matricula Consular identification card specified in Section 6-10-

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065 of the Code, showing the applicant is aged 65 or over; proof of their qualification for homeowners exemption; and proof of residency. The acceptable document to prove residency shall be a copy of a utility bill for the residence. Acceptable documents to prove home ownership shall be a copy of: (i) the deed to the residence, (ii) property tax bill, or (iii) with regard to a residence held in trust, a declaration executed by the trustee, affirming that the residence is held in trust and that the trust gives the named applicant the right to occupy the residence. In lieu of the forms of proof specified in this paragraph (c), the Comptroller is authorized to accept alternative forms of proof that in the Comptroller's judgment are genuine and probative of the information sought. The Comptroller shall provide information regarding the process for obtaining an exemption or refund, and the associated forms, in Spanish as well as English.

(d) If the Comptroller's processing of a full payment certificate for a given property serves to terminate any senior exemption applicable to that property, the Comptroller shall send written notification of such termination to the address at issue.

(Prior code § 185.1-5; Amend Coun. J. 11-22-91, p. 9167; 7-29-92, p. 19276; Amend Coun. J. 11-5-14, p. 93548, § 1; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 11-26-19, p. 11390, Art. X, § 2; Amend Coun. J. 4-27-22, p. 46382, § 16; Amend Coun. J. 11-15-23, p. 6542, Art. VIII, § 1)

3-12-060 Charges to nonresident users.

Effective January 1, 2011 and in subsequent years, a monthly charge for sewer service and use of the sewerage system of the city is hereby established for nonresident users at premises located outside of the corporate limits of the city who discharge sewage, by direct or indirect connection, into the city's sewer system. The monthly charge shall be an amount determined as follows, effective January 1 of the year indicated:

Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
6 inches or less	$11.03	$14.27	$16.96	$20.35	$24.38
8 inches	$41.3*	$53.43	$63.51	$76.21	$91.30
10 inches	$64.24	$83.10	$98.79	$118.55	$142.01
12 inches	$91.77	$118.71	$141.12	$169.35	$202.86
15 inches	$144.54	$186.98	$222.27	$266.73	$319.52
18 inches	$206.48	$267.10	$317.52	$381.03	$456.44
21 inches	$282.2*	$365.06	$433.96	$520.76	$623.82
24 inches	$367.1*	$474.88	$564.52	$677.43	$811.50
27 inches	$465.75	$602.50	$716.23	$859.47	$1,029.57
30 inches	$573.58	$741.99	$882.05	$1,058.46	$1,267.94
33 inches	$695.18	$899.29	$1,069.04	$1,282.85	$1,536.75
36 inches	$825.96	$1,068.47	$1,270.15	$1,524.18	$1,825.85
42 inches	$1,124.22	$1,454.30	$1,728.82	$2,074.58	$2,485.17
48 inches	$1,468.37	$1,899.49	$2258.05	$2,709.65	$3,245.94
54 inches	$1,858.41	$2,404.05	$2,857.85	$3,429.41	$4,108.15
60 inches	$2,294.32	$2,967.94	$3,528.18	$4,233.82	$5,071.76
66 inches	$2,776.14	$3,591.23	$4,269.12	$5,122.95	$6,136.86
72 inches	$3,303.83	$4,273.85	$5,080.60	$6,096.72	$7,303.36

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* **Editor's note** – As set forth in Coun. J. 11-16-11, p. 14596, Art. III, § 1. Future legislation will correct the provision if needed.

Beginning June 1, 2016, and every year thereafter, the annual rates shall be adjusted upwards, if applicable, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Any such annual increase, however, shall be capped at 105% of the previous year's rate. The above schedule of charges shall apply to direct connections, which directly link the subject property to the city's sewer system, and to indirect connections, which link the subject property to the city's sewer system through an intervening pipe or set of pipes that themselves are not part of the city's sewer system. In applying the above schedule of charges, the amount due for a single connection to the city's sewer system (whether a direct connection or an indirect connection) serving two or more buildings shall be the product of the applicable rate for the size of the pipe at said connection multiplied by the number of individual buildings discharging through said connection.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 11-5-03, p. 10352, § 1; Amend Coun. J. 12-15-04, p. 39833, § 1; Amend Coun. J. 12-15-04, p. 39840, § 1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

3-12-070 Late payment penalty.

(a) A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed under Section 3-12-060 for which payment in full is not received within 24 calendar days from the date the bill for such charges was sent as shown by the records of the department of finance and shall be subject to Section 11-12-480. Where the correctness of a rate or charge imposed under this chapter is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

(b) The rates and charges calculated and applied under Section 3-12-060 shall be recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller. All revenues received in payment of such sewer use rates, charges, and penalties shall be deposited to the sewer revenue fund established under Section 3-12-010. Except as otherwise provided herein, the Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(c) Charges for sewer service hereunder shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days, the Comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to send notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490, et seq., of this Code. The Comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-080 City's authority not limited.

Nothing contained in Section 3-12-060 or Chapter 1-25* shall be deemed to limit the authority of the city to negotiate or fix rates, by contract, with other municipalities for users of the city's system residing in such municipalities.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1)

* **Editor's note** – As set forth in Coun. J. 10-28-15, p. 12062, Art. IX, § 1. There is currently no Chapter 1-25. Future legislation will correct the provision if needed.

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CHAPTER 3-12

SEWER REVENUE FUND

3-12-010 Fund established.

3-12-020 Charge for sewer service and use of sewerage system.

3-12-030 Unified statement of charges.

3-12-035 Past due accrued charges.

3-12-040 Delinquent charges to be lien on premises.

3-12-050 Senior citizens exempted when.

3-12-060 Charges to nonresident users.

3-12-070 Late payment penalty.

3-12-080 City's authority not limited.

3-12-010 Fund established.

A separate fund is hereby established designated the sewer revenue fund which shall be supported by sewer usage fees established from time to time by the city council. The revenues of the sewer revenue fund shall be reserved and utilized exclusively for the operation, maintenance, rehabilitation or reconstruction of the sewer system of the City of Chicago.

For the purposes of this chapter, the sewer system of the City of Chicago includes (a) all city-owned sewers, sewer structures, and drains in any public way or public place in the city; and (b) any private drain, house sewer, or other sewer structure connected to a residential building of four or fewer units, from the point where the private drain, house sewer or other sewer structure crosses the property line to the point where it connects to the city-owned sewer.

(Prior code § 185.1-1; Amend Coun. J. 12-12-01, p. 75777, § 6.1)

3-12-020 Charge for sewer service and use of sewerage system.

(a) A charge for sewer service and use of the sewerage system of the City of Chicago is hereby established. The charge shall be an amount equal to the percentage set forth in the below Table, of the amount charged for water service pursuant to Chapter 11-12 of this Code, whether such water service is metered or otherwise. Provided, however, that:

(1) property of the State of Illinois which is exempt from payment of a water service charge pursuant to subsection (a)(1) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(2) property of the City of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(2) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

(3) property of the Chicago Public Schools which is exempt from payment of a water service charge pursuant to subsection (a)(3) of Section 11-12-540 shall be exempt from payment of 100% of the charge for sewer service;

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(4) property of the City Colleges of Chicago which is exempt from payment of a water service charge pursuant to subsection (a)(4) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(5) property of hospitals which is exempt from payment, in whole or in part, from payment of a water service charge pursuant to subsections (a)(5) or (a)(6) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period;

(6) property of public museums which is exempt from payment of a water service charge pursuant to subsection (a)(7) of Section 11-12-540 shall be exempt from payment of the first $500.00 charge for sewer service per semiannual billing period; and

(7) Property of not-for-profit organizations which is exempt from payment of a water service charge pursuant to subsection (a)(8) of Section 11-12-540 shall be exempt from payment of the first $500 charge for sewer service per semiannual billing period.

2011	*2012*	*2013*	*2014*	*2015*
86%	89%	92%	96%	100%

A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed after November 1, 1991 for which payment in full is not received within 24 calendar days from the date the bill therefor was sent, as shown by the records of the department of finance. Where the correctness of a bill is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

The late payment penalty established pursuant to this section shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

(b) Those furnished with sewer service only and not connected with, or supplied with water from, the city water supply system shall pay an annual sewer service fee based upon a calculated estimate of the volume of use at the rate established in subsection (a) hereof.

(c) Those furnished with water service only and not connected with or supplied with sewer service by the city's sewer system shall pay only the water rates and charges established by Chapter 11-12 of this Code.

(d) Nothing contained in this section shall be deemed to limit the authority of the City of Chicago to negotiate or fix rates, by contract, for users of sewer service outside the City of Chicago.

(e) The commissioner of water management is authorized to waive any sewer usage fee and accrued late payment penalty assessed or charged against any property owned or leased by the City of Chicago but only to the extent and duration of the city's use of the sewer connection.

(Prior code § 185.1-2; Amend Coun. J. 9-6-84, p. 9023; 12-12-84; 7-9-85, p. 18646; 5-11-88, p. 13418; 4-26-89, p. 425; 6-28-91, p. 2475; 6-23-93, p. 34793; 12-15-93, 43732; 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-12-01, p. 75777, § 6.2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun, J, 11-16-11, p. 13798, Art. VIII, § 3; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

(a) The rates and charges calculated and applied to the billed party shall be added to and separately recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller and shall be subject to Section 11-12-480. All revenues received in payment of sewer use rates, charges and penalties shall be deposited to the sewer revenue

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fund. The Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(b) For purposes of this chapter, "unified statement of charges" has the same definition ascribed to that term in Section 11-12-010.

(Prior code § 185.1-3; Amend Coun. J. 11-10-99, p. 14998, § 5.1; Amend Coun. J. 11-17-99, p. 17487, § 5.1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-035 Past due accrued charges.

An accrued past due sewer service liability in excess of $10,000.00 may subject the owner of the subject property to an additional penalty, to be imposed in a separate hearing, in an amount not less than $50.00 and not more than $500.00 for the delinquency. Each day that a past due service liability exceeds $10,000.00 shall constitute a separate delinquency. In determining whether to impose this additional penalty, the hearing officer may consider all reasons for the failure to make timely payment. The amount of this additional penalty does not include the delinquent amount owed for sewer service and any applicable late payment penalties, nor does it affect any other remedies, including right to a lien on the subject property.

(Added Coun. J. 3-28-01, p. 55444, § 3; Amend Coun. J. 5-2-01, p. 57409, § 2; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3)

3-12-040 Delinquent charges to be lien on premises.

Charges for sewer service shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days the comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to mail notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490 et seq. The comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Prior code § 185.1-4; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

3-12-050 Senior citizens exempted when.

(a) Persons aged 65 or over, residing in their own residence with separate metered water service or a separate City water assessment for that residential unit, shall be exempt from payment of the sewer service charge for their residence. This exemption shall apply regardless of whether the person is in arrears in the payment of any refuse collection, water or sewer charges for the subject residence.

(b) Persons aged 65 or over who reside in their own residence but do not qualify for an exemption under subsection (a) because their residence is a townhouse, condominium unit or cooperative apartment that does not have separate metered water service or a separate City water assessment for the residential unit may apply for a refund in lieu of exemption pursuant to this subsection. The amount of such refund shall be $50.00 per qualified residence for each calendar year.

In order to receive a refund in lieu of exemption, an application shall be made to the City Comptroller. The application shall (i) be given to and received by the Comptroller in the same calendar year for which a refund is requested, (ii) be made in a manner prescribed by the Comptroller, and (iii) include such affidavits or other reasonable proof of qualifications for a refund that the Comptroller may require. If the Comptroller approves the refund, the Comptroller shall promptly pay the applicant a refund in the amount of $50.00.

(c) Persons residing in residences qualified for an exemption or refund under this section shall qualify for the exemption or refund by the submission of a copy of the applicant's birth certificate, or the applicant's driver's license, state-issued identification card or the Matricula Consular identification card specified in Section 6-10-

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065 of the Code, showing the applicant is aged 65 or over; proof of their qualification for homeowners exemption; and proof of residency. The acceptable document to prove residency shall be a copy of a utility bill for the residence. Acceptable documents to prove home ownership shall be a copy of: (i) the deed to the residence, (ii) property tax bill, or (iii) with regard to a residence held in trust, a declaration executed by the trustee, affirming that the residence is held in trust and that the trust gives the named applicant the right to occupy the residence. In lieu of the forms of proof specified in this paragraph (c), the Comptroller is authorized to accept alternative forms of proof that in the Comptroller's judgment are genuine and probative of the information sought. The Comptroller shall provide information regarding the process for obtaining an exemption or refund, and the associated forms, in Spanish as well as English.

(d) If the Comptroller's processing of a full payment certificate for a given property serves to terminate any senior exemption applicable to that property, the Comptroller shall send written notification of such termination to the address at issue.

(Prior code § 185.1-5; Amend Coun. J. 11-22-91, p. 9167; 7-29-92, p. 19276; Amend Coun. J. 11-5-14, p. 93548, § 1; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 11-26-19, p. 11390, Art. X, § 2; Amend Coun. J. 4-27-22, p. 46382, § 16; Amend Coun. J. 11-15-23, p. 6542, Art. VIII, § 1)

3-12-060 Charges to nonresident users.

Effective January 1, 2011 and in subsequent years, a monthly charge for sewer service and use of the sewerage system of the city is hereby established for nonresident users at premises located outside of the corporate limits of the city who discharge sewage, by direct or indirect connection, into the city's sewer system. The monthly charge shall be an amount determined as follows, effective January 1 of the year indicated:

Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
Size of Connection	*2011 Monthly Rate*	*2012 Monthly Rate*	*2013 Monthly Rate*	*2014 Monthly Rate*	*2015 Monthly Rate*
6 inches or less	$11.03	$14.27	$16.96	$20.35	$24.38
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10 inches	$64.24	$83.10	$98.79	$118.55	$142.01
12 inches	$91.77	$118.71	$141.12	$169.35	$202.86
15 inches	$144.54	$186.98	$222.27	$266.73	$319.52
18 inches	$206.48	$267.10	$317.52	$381.03	$456.44
21 inches	$282.2*	$365.06	$433.96	$520.76	$623.82
24 inches	$367.1*	$474.88	$564.52	$677.43	$811.50
27 inches	$465.75	$602.50	$716.23	$859.47	$1,029.57
30 inches	$573.58	$741.99	$882.05	$1,058.46	$1,267.94
33 inches	$695.18	$899.29	$1,069.04	$1,282.85	$1,536.75
36 inches	$825.96	$1,068.47	$1,270.15	$1,524.18	$1,825.85
42 inches	$1,124.22	$1,454.30	$1,728.82	$2,074.58	$2,485.17
48 inches	$1,468.37	$1,899.49	$2258.05	$2,709.65	$3,245.94
54 inches	$1,858.41	$2,404.05	$2,857.85	$3,429.41	$4,108.15
60 inches	$2,294.32	$2,967.94	$3,528.18	$4,233.82	$5,071.76
66 inches	$2,776.14	$3,591.23	$4,269.12	$5,122.95	$6,136.86
72 inches	$3,303.83	$4,273.85	$5,080.60	$6,096.72	$7,303.36

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* **Editor's note** – As set forth in Coun. J. 11-16-11, p. 14596, Art. III, § 1. Future legislation will correct the provision if needed.

Beginning June 1, 2016, and every year thereafter, the annual rates shall be adjusted upwards, if applicable, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Any such annual increase, however, shall be capped at 105% of the previous year's rate. The above schedule of charges shall apply to direct connections, which directly link the subject property to the city's sewer system, and to indirect connections, which link the subject property to the city's sewer system through an intervening pipe or set of pipes that themselves are not part of the city's sewer system. In applying the above schedule of charges, the amount due for a single connection to the city's sewer system (whether a direct connection or an indirect connection) serving two or more buildings shall be the product of the applicable rate for the size of the pipe at said connection multiplied by the number of individual buildings discharging through said connection.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 11-5-03, p. 10352, § 1; Amend Coun. J. 12-15-04, p. 39833, § 1; Amend Coun. J. 12-15-04, p. 39840, § 1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

3-12-070 Late payment penalty.

(a) A late payment penalty assessed at a monthly rate of one and one-quarter percent shall be imposed on all sewer usage fees billed under Section 3-12-060 for which payment in full is not received within 24 calendar days from the date the bill for such charges was sent as shown by the records of the department of finance and shall be subject to Section 11-12-480. Where the correctness of a rate or charge imposed under this chapter is disputed and where complaint of such incorrectness has been made prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill.

(b) The rates and charges calculated and applied under Section 3-12-060 shall be recited upon a unified statement of charges. The unified statement of charges shall be prepared and sent to the billed party in such time periods as established by the Comptroller. All revenues received in payment of such sewer use rates, charges, and penalties shall be deposited to the sewer revenue fund established under Section 3-12-010. Except as otherwise provided herein, the Comptroller shall enforce the provisions of this section. Pursuant to Section 2-106-040, the Commissioner of the Department of Water Management shall maintain the power and duties over the sewerage system of the City of Chicago.

(c) Charges for sewer service hereunder shall be a lien upon the premises served pursuant to the law thereto pertaining. When such charges have been delinquent for a period of 60 days, the Comptroller may cause a statement of lien to be recorded against the premises served and delinquent in the form and manner provided by law. The failure to record such a lien or to send notice thereof shall not affect the right of the city to foreclose or adjudicate such lien, by an equitable action in accordance with the statutory requirements therefor and in the same manner as provided for water service in Section 11-12-490, et seq., of this Code. The Comptroller shall execute releases of such liens on behalf of the city upon receipt of payment thereof.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 12-4-02, p. 99026, § 1.6; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 3; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1; Amend Coun. J. 7-20-22, p. 50569, § 2)

3-12-080 City's authority not limited.

Nothing contained in Section 3-12-060 or Chapter 1-25* shall be deemed to limit the authority of the city to negotiate or fix rates, by contract, with other municipalities for users of the city's system residing in such municipalities.

(Added Coun. J. 12-12-01, p. 75777, § 6.3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 1)

* **Editor's note** – As set forth in Coun. J. 10-28-15, p. 12062, Art. IX, § 1. There is currently no Chapter 1-25. Future legislation will correct the provision if needed.

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
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EXHIBIT – 4

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ARTICLE IV. WATER CHARGES (11-12-260 et seq.)

11-12-260 Annual statement – Rate establishment.

At the close of each fiscal year, the department of water management shall prepare a statement of the revenues and expenditures of the water system of the city and a balance sheet thereof. The department shall then prepare an ordinance, for submission to the city council, establishing the rates to be charged for water service in the following year. The fees, charges, and rates established by said ordinance shall be sufficient in all times to pay the cost of operation and maintenance of the water system, to make principal and interest payments on any outstanding bonds, and to establish and maintain any reserve funds or accounts as may be covenanted for in bond ordinances authorizing the issuance of outstanding bonds.

(Prior code § 185-25.1; Added Coun. J. 12-12-84, p. 11883; Mayoral veto. 12-18-84, p. 11998; Corrected. 2-4-85, p. 13433; Amend Coun. J. 12-4-02, p. 99026, § 1.12)

11-12-270 Nonmetered service.

The minimum amount to be charged for water service to any building, structure or premises fronted by a public street, in or to which such building, structure or premises any water supply is laid, but excepting such service which is wholly controlled by meter, shall be as follows as of January 1st of the years indicated:

	2011	*2012*	*2013*	*2014*	*2015*
	2011	*2012*	*2013*	*2014*	*2015*
For buildings having a front width of 12 feet or less	$63.01	$78.76	$90.58	$104.16	$119.79
For buildings having a front width:					
Exceeding 12 feet but not exceeding 15 feet	$87.00	$108.75	$125.06	$143.82	$165.40
Exceeding 15 feet but not exceeding 18 feet	$118.68	$148.35	$170.60	$196.19	$225.62
Exceeding 18 feet but not exceeding 21 feet	$143.31	$179.14	$206.01	$236.91	$272.45
Exceeding 21 feet but not exceeding 24	$151.95	$189.94	$218.43	$251.19	$288.87
Exceeding 24 feet but not exceeding 27 feet	$175.94	$219.93	$252.91	$290.85	$334.48
Exceeding 27 feet but not exceeding 30 feet	$206.97	$258.71	$297.52	$342.15	$393.47
Exceeding 30 feet but not exceeding 33 feet	$229.52	$286.90	$329.94	$379.43	$436.34
Exceeding 33 feet but not exceeding 36 feet	$238.31	$297.89	$342.57	$393.96	$453.05
Exceeding 36 feet but not exceeding 40 feet	$277.51	$346.89	$398.92	$458.76	$527.57
Exceeding 40 feet but not exceeding 44 feet	$295.25	$369.06	$424.42	$488.09	$561.30
Exceeding 44 feet but not exceeding 48 feet	$318.46	$398.08	$457.79	$526.45	$605.42
Exceeding 48 feet but not exceeding 52 feet	$342.76	$428.45	$492.72	$566.63	$651.62
Exceeding 52 feet but not exceeding 56 feet	$366.43	$458.04	$526.74	$605.75	$696.62
Exceeding 56 feet but not exceeding 62 feet	$391.23	$489.04	$562.39	$646.75	$743.76
Exceeding 62 feet but not exceeding 67 feet	$405.61	$507.01	$583.06	$670.52	$771.10
Exceeding 67 feet but not exceeding 72 feet	$429.77	$537.21	$617.79	$710.46	$817.03
Exceeding 72 feet but not exceeding 77 feet	$453.92	$567.40	$652.51	$750.39	$862.94
Exceeding 77 feet but not exceeding 82 feet	$478.07	$597.59	$687.23	$790.31	$908.86
Exceeding 82 feet but not exceeding 87 feet	$509.58	$636.98	$732.52	$842.40	$968.76

For each additional five feet, or major fraction thereof, in excess of 87 feet, the following charges shall be made as of January 1st of the year indicated:

2011	*2012*	*2013*	*2014*	*2015*
$24.00	$30.00	$34.50	$39.68	$45.63

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Wings, bays, or projections of a depth not greater than 75 percent of the depth of the main portion of the structure shall have but one-half of their front width included in computing the front width of the building.

In applying the aforesaid schedule to buildings, structures or premises where the outline is a right-angle triangle; only two-thirds of the measurement of the base of such triangular outline shall be taken as the front width.

Where the measurement of the front width of a building of a rectangular outline is greater than the measurement of its depth, the measurement of such depth may be taken instead of the measurement of the front width in applying the schedule of frontage charge.

For each story in height of building in excess of one story, the following charges shall be made in addition to the foregoing as of January 1st of the years indicated:

2011	*2012*	*2013*	*2014*	*2015*
$38.55	$48.19	$55.42	$63.73	$73.29

The term "story" as used in the foregoing shall include:

(a) Basements containing two or more finished rooms, not including laundry rooms;

(b) Basements or attics used for business purposes, other than those used exclusively for storage, and in which no person is regularly employed;

(c) Attics containing two or more finished rooms. Outbuildings, rear buildings or buildings on alleys shall be exempt from a service charge when located in the rear of other buildings assessed such service charge; but such buildings shall not be considered as rear buildings when fronted by any street.

For the purpose of assessment, the occupancies of buildings, structures or premises shall be classified as nearly as possible as follows:

Class A. Buildings used as private residences exclusively, which are occupied by members of one family only, and in which no portion of the building is rented or maintained for rent to other persons.

Class B.

(b1) Flat or apartment buildings containing one or more flats or apartments with a minimum of one water closet, one bath and one sink.

(b2) Flat or apartment buildings not having baths for any of the flats or apartments.

The amounts to be charged for service to buildings in Class A shall be the amount heretofore specified as minimum charge for service. This charge shall include service for all ordinary domestic fixtures and openings, but shall not include service for outbuildings, air conditioning, or use of hose for sprinkling, washing or like purposes, or other devices which require large quantities of water. Such service as is not included shall be charged for additionally at rates hereinafter specified.

The amounts to be charged for service to buildings in Class B shall be the amounts heretofore specified as minimum charge for service, and this charge shall include, in Class (b1), one flat or apartment equipped with not less than one water closet, one bath and one sink, and in Class (b2), one water closet and two-family sinks, each of such sinks being open to use of not to exceed one family. If either sink is open to use of other families charges per annum, as of January 1st of the year indicated, shall be made for each such other family:

2011	*2012*	*2013*	*2014*	*2015*
$79.33	$99.16	$114.04	$131.14	$150.81

For each other flat or apartment equipped with not less than one water closet, one bath and one sink, the following charges per annum, as of January 1st of the year indicated, shall be made:

2011	*2012*	*2013*	*2014*	*2015*

$182.81	$228.51	$262.79	$302.21	$347.54

For fixtures for use of apartments having less than the above equipment, the following:

For each water closet – per annum, as of January 1st of the year indicated:

2011	*2012*	*2013*	*2014*	*2015*
$79.33	$99.16	$114.04	$131.14	$150.81

If such water closet is open to the use of more than one family, an additional charge per annum shall be made for each such family as of January 1st of the year indicated:

	2011	*2012*	*2013*	*2014*	*2015*
For each bath per annum	$79.33	$99.16	$114.04	$131.14	$150.81
For each wash basin per annum	$24.15	$30.19	$34.72	$39.92	$45.91
For each family sink which is open to the use of not more than one family per annum	$24.15	$30.19	$34.72	$39.92	$45.91

If such sink is open to the use of more than one family, additional charges per annum, as of January 1st of the year indicated, shall be made for each such family:

2011	*2012*	*2013*	*2014*	*2015*
$24.00	$30.00	$34.50	$39.68	$45.63

All openings at trays used for private laundry purposes shall be allowed with service charge, but service for outbuildings, air conditioning, use of hose for sprinkling, washing or like purposes, or other devices which require large quantities of water, shall not be included. Such service as is not included shall be charged for additionally at rates hereinafter specified.

For other special water fixtures or for any other special or unusual use of water for which no charge is specified, the commissioner shall determine the amount to be charged for such special fixtures and for such use of water, such charge to be based upon an estimate of the water used.

(Prior code § 185-26; Amend Coun. J. 12-12-84, p. 11883; Mayoral veto. 12-18-84, p. 11998; Amend Coun. J. 1-23-85, p. 12937, 4-26-89, p. 425; Amend Coun. J. 6-28-91, p. 2475; Amend Coun. J. 6-23-93, p. 34793; Amend Coun. J. 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 7.2; Amend Coun. J. 11-17-99, p. 17487, § 7.2; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-19-03, p. 14216, § 7.1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1)

11-12-280 Additional charges.

In addition to other rates and charges assessed against any building, structure or premises the supply to which is not controlled by meter, annual rates, or rates for other periods where so specified, charges shall be assessed where fixtures, devices or occupancies are found, as follows:

For hose such as is ordinarily used for sprinkling, washing or like purposes, per season, as of January 1st of the year indicated:

	2011	*2012*	*2013*	*2014*	*2015*
	2011	*2012*	*2013*	*2014*	*2015*
For a frontage of 30 feet or less	$56.14	$70.18	$80.70	$92.81	$106.73
For a frontage exceeding 30 feet but not exceeding 50 feet	$79.33	$99.16	$114.04	$131.14	$150.81

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For each additional 25 feet of frontage or major fraction thereof	$16.16	$20.20	$23.23	$26.71	$30.72
For aquariums with water connection, with a capacity not to exceed 10 cubic feet of water per season	$56.14	$70.18	$80.70	$92.81	$106.73
For each additional 10 cubic feet or major fraction thereof	$56.14	$70.18	$80.70	$92.81	$106.73
For fountains, per season:					
each jet of 1/16 of an inch or less	$127.80	$159.75	$183.71	$211.27	$242.96
exceeding 1/16 of an inch but not exceeding 1/8 of an inch	$509.58	$636.98	$732.52	$842.40	$968.76
exceeding 1/8 of an inch but not exceeding 1/4 of an inch	$1,264.54	$1,580.68	$1,817.78	$2,090.44	$2,404.01

Gardens sprinkled or irrigated which are not part of the adjoining premises:

	2011	*2012*	*2013*	*2014*	*2015*
For 3,000 square feet or less, per season	$56.14	$70.18	$80.70	$92.81	$106.73
For each additional 3,000 square feet or major fraction thereof	$24.15	$30.19	$34.72	$39.92	$45.91

For other special water fixtures, or for any other special or unusual use of water for which no charge has been heretofore specified, the commissioner shall determine the amounts to be charged for such special fixtures or for such use of water, such charge to be based upon an estimate of water used.

(Prior code § 185-27; Amend Coun. J. 12-12-84, p. 11843; Mayoral veto. 12-18-84, p. 11998; Amend Coun. J. 1-23-85, p. 12937; Amend Coun. J. 4-26-89, p. 425; Amend Coun. J. 6-28-91, p. 2475; Amend Coun. J. 6-23-93, p. 34793; Amend Coun. J. 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 7.2; Amend Coun. J. 11-17-99, p. 17487, § 7.2; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-19-03, p. 14216, § 7.2; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-12-07, p. 17167, § 10; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1; Amend Coun. J. 7-29-15, p. 3537, § 1)

11-12-290 Temporary use of water from a hydrant.

Persons requiring temporary use of water from a City fire hydrant shall apply to the commissioner for permission, stating in a signed, dated application the name and title of the person submitting the application, the name of the legal entity (if applicable), address, e-mail, fax and phone, and describing the particular proposed use or uses for the water. If the commissioner concludes that the proposed use of water is necessary and will not deprive regular consumers of water of the usual supply, he shall issue a permit in writing authorizing the use of water by the applicant upon such conditions and restrictions, appropriate to the circumstances, as he sees fit to impose.

When a fire hydrant is temporarily used to provide water for construction or for filling a truck, a street sweeper, a street sprinkler or a tanker, the amount charged for the water shall be $83.78 per day. The person seeking temporary water use shall pay the pertinent amount in advance to the Department of Finance. When in the commissioner's judgment the anticipated use will exceed 1,000 cubic feet a day or continue for an extended period, he is authorized to evaluate the quantity of water to be used and assess an appropriate charge. The commissioner is authorized to waive the hydrant charge for work performed for, or on behalf of, the City.

(Prior code § 185-28; Amend Coun. J. 12-12-84, p. 11883; Mayoral veto. 12-18-84, p. 11998; Amend Coun. J. 1-23-85, p. 12937; Amend Coun. J. 4-26-89, p. 425; Amend Coun. J. 6-28-91, p. 2475; Amend Coun. J. 6-23-93, p. 34793; Amend Coun. J. 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 7.2; Amend Coun. J. 11-17-99, p. 17487, § 7.2; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-19-03, p. 14216, § 7.3; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-12-07, p. 17167, § 11; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 9; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1; Amend Coun. J. 7-29-15, p. 3537, § 1; Amend Coun. J. 11-16-16, p. 37901, Art. IV, § 3)

11-12-300 Reserved.

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Editor's note – Coun. J. 7-29-15, p. 3537, § 1, repealed § 11-12-3070, which pertained to water used in improvements.

11-12-310 Metered service.

The rate for metered water shall be $30.79 per thousand cubic feet of water as of June 1, 2021, subject to increase pursuant to Section 11-12-315.

Payments shall be made to the department of finance, or its agent, or by any other means established by the department of finance. A late payment penalty assessed at a monthly rate of one and one-fourth percent shall be imposed on all water charges in excess of $10.00 for which payment in full is not received within 24 calendar days from the date the bill therefor was sent as shown by the records of the department of finance. Where the correctness of a bill is disputed and where complaint of such incorrectness has been made prior to the time a late penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the resending of such bill. The late payment penalty established pursuant to this section shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

All revenues received for payment of water use rates, charges and penalties shall be deposited to the water revenue fund.

(Prior code § 185-31; Amend Coun. J. 12-12-84, p. 11883; Mayoral veto, 12-18-84, p. 11998; Amend Coun. J. 1-23-85, p. 12937; Amend Coun. J. 4-26-89, p. 425; Amend Coun. J. 6-28-91, p. 2475; Amend Coun. J. 6-23-93, p. 34793; Amend Coun. J. 11-15-95, p. 11995; Amend Coun. J. 11-10-99, p. 14998, § 7.2; Amend Coun. J. 11-17-99, p. 17487, § 7.2; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-19-03, p. 14216, § 7.4; Amend Coun. J. 12-14-05, p. 66648, § 1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 9; Amend Coun. J. 11-16-11, p. 14596, Art. III, § 1; Amend Coun. J. 11-8-12, p. 38872, § 204; Amend Coun. J. 10-27-21, p. 39543, Art. VII, § 1)

11-12-315 Inflation adjustment for water rates.

With regard to the rates set forth in the tables contained in Sections 11-12-270, 11-12-280, 11-12-290 and 11-12-310, beginning June 1, 2016, and every year thereafter, the annual rates shall be adjusted upwards, if applicable, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1. Any such annual increase, however, shall be capped at 105% of the previous year's rate.

(Added Coun. J. 11-16-11, p. 14596, Art. III, § 1)

11-12-320 Metered billing; estimates for metered service.

City water supplied for other than fire purposes through service pipes controlled by water meter shall be charged and paid for on the basis of the amount registered by such meter, except in cases where it shall be found that such meter is registering incorrectly, has stopped registering, or has not been read before the issuance of the next bill.

In such cases, charge and payment shall be made on an estimate prepared by the Comptroller based on the average of 12 preceding readings of such meter, excluding excessive or deficient readings.

Where such meter has been installed for a lesser period than one year, or where less than 12 competent readings exist, such estimate may be based on a lesser number than 12 readings taken preceding or subsequent to such incorrect or stopped registration. Changed condition of occupancy or use, making for greater or less consumption during such period of incorrect or stopped registration, shall be taken into consideration in the preparation of such estimate.

Once a meter is again read, if it registers the amount of water consumed in the intervening period, the following bill will reflect the actual water consumption, and will account for the estimated consumption for the period between water meter readings. However, if the meter has not been read in 24 consecutive months, through no fault of the person who owns or controls the property, the bills for actual metered water will begin after a billing cycle during which the actual metered amount for the full period is recorded and only reflects that period, that is, without charging for a difference in the estimated and actual amounts for the period prior to the actual metered amount for that billing cycle.

(Prior code § 185-32; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-16-11, p. 13798, Art. XII, § 3; Amend Coun. J. 10-27-21, p. 39543, Art. VII, § 2)

ARTICLE V. ASSESSING AND COLLECTING CHARGES (11-12-330 et seq.)

11-12-330 Liability for charges.

The owner or owners of a property, location or address where water or water service is supplied shall be jointly and severally responsible for payment for any water or water service supplied. Upon a determination that any owner did not timely pay his water or sewer charges, the comptroller may institute collection action with the department of administrative hearings by

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forwarding a copy of a notice of violation or a notice of hearing, which has been properly served, to the department of administrative hearings. The billing statement, notice of a water service charge or notice of delinquent payment of a water service charge shall be prima facie evidence that the owner identified in the statement or notice shall be liable for such charge and any delinquent payment fee.

(Prior code § 185-33; Amend Coun. J. 3-28-01, p. 55444, § 4; Amend Coun. J. 5-2-01, p. 57409, § 3; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. XII, § 3; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 3; Amend Coun. J. 11-26-19, p. 11514, Art. V, § 1)

11-12-340 Reserved.

Editor's note – Coun. J. 11-16-16, p. 37901, Art. IV, § 4, reaffirmed the repeal of § 11-12-340, which pertained to metered service – billing. For the original repeal, see Coun. J. 12-2-09, p. 78837, Art. 5, § 5.

11-12-350 Reserved.

Editor's note – Coun. J. 12-8-04, p. 38063, § 1, repealed § 11-12-350, which pertained to metered rowhouses and townhouses – charges – shutoff.

11-12-360 Metered rowhouses and townhouses – Individual meters.

Owners of individual units are authorized to request an individual meter providing the owner modifies the plumbing at his expense in order that a meter can be installed. Remote reading devices are available at the owner's expense. Shutoff of services shall be in accordance with Section 11-12-110.

(Prior code § 185-34.2; Added Coun. J. 11-28-84, p. 11190)

11-12-370 Reserved.

Editor's note – Coun. J. 12-8-04, p. 38063, § 1, repealed § 11-12-370, which pertained to townhouses and similar structures – seller's permit.

11-12-380 Townhouses and similar structures – Right of entry – Owner responsibilities.

The commissioner may deem it necessary to enter private or public property at the owner's expense, for the purpose of correcting violations and/or to protect the public health safety, and welfare. Paraphrasing Sections 11-8-050* and 11-12-040, the owner is responsible for water piping toward the building unit from the shut-off rod box to the furthermost water outlet. In that meter vaults and vaulted sidewalks are usually on the outlet side of the shut-off rod box, it is, therefore, the owner's responsibility to construct and maintain same and to prevent frost or flood damage resulting therefrom. If the department's expenses are not paid within 30 days from the date of the first notice, the water service may be terminated at owner's expense.

(Prior code § 185-34.4; Added Coun. J. 12-18-84, p. 12090; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-8-04, p. 38063, § 1)

* **Editor's note** – Repealed by Coun. J. 3-28-01, p. 55444, § 1.

11-12-390 Townhouses and similar structures – Shared repair expenses.

Where there is incompatibility among owners, trustees, or association members, on individually owned duplexes, townhouses, condominiums, cooperatives or similar structures that share a common water service, with or without a meter, and the city is compelled to make repairs or alterations thereon, either on public or private property to protect the public health, safety and welfare the city's expenses will be shared equally by all owners being supplied by said common water service. If after 30 days' written notice one or more owners refuses to reimburse the city for their share of said expenses, the city may terminate, at the owner's expenses, water service to those units that are in arrears.

(Prior code § 185-34.5; Added Coun. J. 12-18-84, p. 12090)

11-12-400 Determination of charges.

All assessments shall be made by the commissioner from reports of regularly qualified field assessors or rate-takers.

(Prior code § 185-35; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5)

11-12-410 False returns.

Should any field assessor, rate-taker, shutoff man or other employee make false returns as to the width, or height in stories, of a building, or as to the number of fixtures therein, or as to the character of the business which by its nature would be assessable under the tariff of rates set forth in this Code, he shall be removed from office according to law.

(Prior code § 185-36)

11-12-420 Payment of charges.

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The water rates or charges established under this Code shall be billed in such time periods as established by the comptroller, and shall be added to and separately recited on a unified statement of charges.

A late payment penalty assessed at a monthly rate of one and one-fourth percent shall be imposed on all water charges for which payment in full is not received within 24 calendar days from the date the bill therefor was sent, as shown by the records of the department of finance.

All revenues received for payment of water use rates, charges and penalties shall be deposited to the water revenue fund.

Where the correctness of an inspection on which an assessment is based on or an amount of refund calculated, is disputed, and where, in the case of a late payment penalty, complaint of such correctness has been made within the period prior to the time the usual penalty would be imposed, and where the adjusting of such complaint requires additional time, the penalty may be held in abeyance up to and including the tenth day succeeding the remailing of such bill.

The late payment penalty established pursuant to this section shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

(Prior code § 185-37; Amend Coun. J. 6-28-91, p. 2475; Amend Coun. J. 6-23-93, p. 34793; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-14-05, p. 66648, § 1; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 9; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 3; Amend Coun. J. 11-16-16, p. 37901, Art. IV, § 5)

11-12-430 Cancelling charges for transitory or portable devices.

Where charges against any premises appear on the books of the department for devices of a transitory or of a portable nature, including hose, hydraulic motors for washing machines, etc., where it may be possible to conceal such devices if inspection is anticipated, such charge may be cancelled upon presentation of an affidavit by the owner, agent or occupant of such premises, such affidavit to be in the form prescribed by the commissioner. The chief water assessor shall then cause an inspection of said premises to be made, and where the result of such inspection verifies the claim made in such affidavit the charge for such hose or device so decreased upon affidavit shall remain cancelled.

In case the result of such inspection indicates that the affidavit was made in an endeavor to escape the payment of water rates or charges which according to the provisions of this chapter should have been paid, then the charge which has been so decreased shall be immediately restored, and a penalty equal to the amount of such charge may be collected. These charges shall become immediately due and payable.

(Prior code § 185-39; Amend Coun. J. 12-4-02, p. 99026, § 1.12)

11-12-440 Reserved.

Editor's note – Coun. J. 11-16-16, p. 37901, Art. IV, § 4, reaffirmed the repeal of § 11-12-440, which pertained to refund because of certain nonuse. For the original repeal, see Coun. J. 12-2-09, p. 78837, Art. 5, § 5.

11-12-450 Reserved.

Editor's note – Coun. J. 3-1-06, p. 71320, § 2, repealed § 11-12-450, which pertained to refund because of vacancy.

11-12-460 Leakage.

No deduction shall be made or rebate allowed to any consumer of water under meter control by or on account of any leakage or alleged leakage in any water pipe, tank or other apparatus or device. The amount of water registered by any meter controlling the water supply to any building, structure or premises, shall be charged and paid for in full, irrespective of whether such water, after having been registered, was lost by leakage, accident or otherwise, except registration of fire meters occasioned by a fire or by evaporation as hereinbefore provided.

(Prior code § 185-42)

11-12-470 Reserved.

Editor's note – Coun. J. 10-28-15, p. 12062, Art. IX, § 3, repealed § 11-12-470, which pertained to cash refunds. Coun. J. 11-16-16, p. 37901, Art. IV, § 4, reaffirmed the repeal of this section. For the original repeal, see Coun. J. 12-2-09, p. 78837, Art. 5, § 5.

11-12-480 Delinquent payments.

(a) Any water charges that remain unpaid after the expiration of 30 days from the date of the bill for such charges shall be subject to termination, and the service shall not be resumed until all water bills in arrears shall have been paid, including accrued penalties, and all applicable fees set out in Section 11-12-120 have been paid for termination and resumption of water supply service. If, however, at any time that the premises are visited for this purpose they shall be found vacant, so that said cutting off would not be liable to serve the purpose of enforcing collection, said cutting off shall not be mandatory if, because of the shutoff

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rod box or the stopcock being out of repair, such act entails the expenditure of any sum for labor or material disproportionate to the amount of such delinquent rates.

(b) In any situation where the shutting off of water service is liable to involve the city in litigation, or where the property involved is in the hands of a court, such shutting off may be postponed pending advice from the corporation counsel; or if such shutting off would be productive of public danger, or would create a pestilent situation, or would entail suffering by a great number of persons who are not liable for the payment of the delinquent bill, or where the premises involved are the property of the United States, or the State of Illinois or of any of its political subdivisions, such shutting off may be withheld if in the judgment of the commissioner the withholding of such shutting off best serves the interests of the City of Chicago. In any such situation where the past due service liability exceeds $10,000.00, the owner of the property may also be subject to an additional penalty, to be imposed in a separate hearing, in an amount not less than $50.00 and not more than $500.00 for the delinquency. Each day that a past due service liability exceeds $10,000.00 shall constitute a separate delinquency. In determining whether to impose this additional penalty, the hearing officer may consider all reasons for the failure to make timely payment. The amount of this additional penalty does not include the delinquent amount owed for water service and any applicable late payment penalties, nor does it affect any other remedies of the department pursuant to the provisions of the Municipal Code, including the right to a lien on the subject property.

(c) Whenever a payment is made for charges on a unified statement of charges and such payment does not cover the full amount of the current charges or any unpaid charges from a prior unified statement of charges, any amount paid shall be allocated pro-rata among the unpaid charges, including any associated penalties, oldest statements first. For purposes of this Section 11-12-480(c), the term "charges" shall include the Chicago Water and Sewer Tax imposed by Chapter 3-80 of this Code.

(Prior code § 185-44; Amend Coun. J. 3-28-01, p. 55444, § 4; Amend Coun. J. 5-2-01, p. 57409, § 4; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 10-28-15, p. 12062, Art. IX, § 3; Amend Coun. J. 3-16-16, p. 19439, § 1; Amend Coun. J. 9-14-16, p. 29720, § 2)

11-12-483 Suspension of new charges.

(a) Upon the Department's termination of nonmetered water service to any building, structure, or premises, the charges for water service shall be prorated through the date of such termination, and no new charges for water service shall be assessed unless and until water service is restored. A temporary disconnection, such as a disconnection in order to perform necessary repairs or maintenance of water mains or other infrastructure, or in an emergency to allow the property owner to make repairs to the property's plumbing infrastructure, shall not be considered a termination of nonmetered water service.

(b) Assessment of charges shall resume on the date of the restoration of service.

(c) When water service has been restored without authorization of the Commissioner, and no date of restoration can be determined, charges for water service shall resume and shall be charged back to the date of shut-off.

(d) This section shall not be construed to suspend any penalties or fines on any past due amounts.

(Added Coun. J. 11-26-19, p. 11514, Art. V, § 2; Amend Coun. J. 11-24-20, p. 24619, Art. IV, Ch. 1, § 1)

Editor's note – Pursuant to Coun. J. 11-26-19, p. 11514, Art. XV, this section shall take effect on January 1, 2021.

11-12-485 Unauthorized reconnection of cut off water supply.

(a) No person, unless acting under the direction of the commissioner, shall reconnect or turn back on any water supply which has been shut off or withheld by the department. The owner of the building, structure or premises for which the water is supplied, the person in possession, charge or control thereof and any person who reconnects or turns back on the water supply, shall be subject to a $500.00 fee imposed by the department of water management.

(b) Any person against whom the department imposes a $500.00 fee pursuant to subsection (a) shall have a right to a hearing to contest the fee, if he or she files a written demand for a hearing within 14 days from the date of notice served by the department assessing the fee. Notice may be served in person or by first class mail. The date of the notice shall be the date notice is delivered, if served in person, or the date notice is deposited in the mail, if served by first class mail. A hearing shall be conducted by the department of administrative hearings within 14 days of receipt of a written demand for a hearing, unless otherwise mutually agreed by the parties. Failure to request or attend a scheduled hearing shall be deemed a waiver of the right to a hearing. A hearing held pursuant to this section shall not determine or otherwise adjudicate liability for any unpaid water rates or charges related to the department's order to shut off or withhold the water supply which was reconnected or turned back on improperly.

(c) Nothing in this section shall be interpreted as prohibiting the department from collecting any cost and expenses incurred as a result of the unauthorized use of the water supply reconnected in violation of this section and also any unpaid water rates, as provided by other applicable law.

(Added Coun. J. 3-28-01, p. 55444, § 5; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-8-12, p. 38872, § 205)

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11-12-486 Report on water shutoffs.

On or before February 1 of each year, the commissioner and comptroller shall submit a report to the committee on finance and the committee on the budget and government operations concerning water shutoffs for non-payment of delinquent accounts during the prior calendar year. The report shall indicate the number of shutoffs for each of the following types of uses:

(a) Single-family dwellings;

(b) Two to 12 unit residential structures;

(c) More than 12 unit residential structures;

(d) Combination of residential and commercial structures;

(e) Commercial structures;

(f) Industrial structures.

The report shall also indicate, for each type of use, (1) the number of metered and non-metered accounts that were shutoff, and (2) the total amount of money owed to the city at the time the shutoffs occurred for the type of use.

(Added Coun. J. 6-6-01, p. 59086, § 1; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 9)

Editor's note – Coun. J. 6-6-01, p. 59086, § 1, provided for inclusion of this new section, to be numbered as § 11-12-485. Because that section already existed, this section has been added as § 11-12-486 at the discretion of the editor.

11-12-490 Enforcement of lien.

When any water taxes, rates or rents assessed or charged, or service charges for installation or disconnection of water service assessed or charged, pursuant to ordinance remain unpaid, in whole or in part, the statutory lien upon the premises or real estate upon or for which the water was used or supplied, or the water service was installed or disconnected, for which such taxes, rates, charges or rents have been assessed or charged, may be enforced in the following manner:

Suit may be commenced as hereinafter provided or a claim for lien in the name of the city shall be filed in the office of the recorder of deeds of Cook County or in the office of registrar of title of Cook County if the property affected is registered under the Torrens system; provided, that at least ten days before the commencement of such suit or the filing of such claim for lien, the city shall have sent a notice by mail, postage prepaid, to the premises upon or for which water was used or supplied, or the water service was installed or disconnected, addressed as follows: "To owner or owners and party or parties interested in the premises at (insert address)", which notice shall state that the city will commence such suit or file such claim for lien if the water taxes, rates, rents or charges which have become due and payable are not paid within ten days from the date of such notice.

The claim for lien shall be verified by affidavit of the comptroller and shall consist of a brief statement of the nature of the claim including: (1) that water was furnished or water service installed or disconnected by the city; (2) a description of the premises or real property sufficient for identification upon or for which the water has been furnished or water service was installed or disconnected; (3) the quantity of water so furnished if registered by meter, or the amount of the charges for the installation or disconnection of the water service; (4) that such water was furnished at rates and charges fixed by assessment or such charges for installation or disconnection of water service were fixed as provided by ordinance if not registered by meter; (5) the amount or amounts of money due therefor; (6) the dates when such amount or amounts became due and payable; and (7) the date of mailing the notice as hereinbefore provided.

(Prior code § 185-45; Amend Coun. J. 3-28-01, p. 55444, § 4; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-2-09, p. 78837, Art. 5, § 5; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 9)

11-12-500 Foreclosure suit.

Suit shall be commenced in the name of the city to enforce its lien by foreclosure proceedings in any court of competent jurisdiction. Any person interested in premises or real estate affected may be made a party defendant to such suit and any judgment, decree, or order of sale of the premises or real estate subject to such lien shall affect only the interests therein of the parties defendant in such suit.

(Prior code § 185-46; Amend Coun. J. 12-4-02, p. 99026, § 1.12)

11-12-510 Cumulative remedies.

The remedy by enforcement of the lien for unpaid water bills and charges as provided in Sections 11-12-490 and 11-12-500 of this Code shall not be exclusive of any other legal remedy to collect the amount due and unpaid for water consumed or furnished to, or water service installed or disconnected for, the person liable therefor. The water supply of the premises against which assessed rates or rents remain unpaid may also be cut off as provided in Section 11-12-480 of this Code; provided, that if more

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than four months shall have elapsed since the assessed rates or rents have become due and payable, the water supply of such premises shall not be cut off unless suit shall have been commenced or a claim for lien shall have been filed as provided in Sections 11-12-490 and 11-12-500 of this Code, or unless the person liable for the unpaid water bills is the owner, occupant or person in possession or in control of such premises when the supply of water is cut off.

(Prior code § 185-46.1)

11-12-520 Release of lien.

Any claim for lien or suit to enforce the same shall be released, discharged or dismissed upon payment of the water taxes, rates, rents or charges for which such claim for lien or suit has been filed, together with all recording charges, court costs and all other expenditures made or incurred by the city in perfecting and enforcing its lien.

(Prior code § 185-46.2)

11-12-530 Certification of payment.

Unless otherwise provided by law or rule, a full payment certificate is required in all transfers of real property whether such transfers are subject to or exempt from the real property transfer tax pursuant to Chapter 3-33 of this Code. In order to obtain a full payment certificate, an application with an application fee of $50.00 shall be made to the comptroller. Provided, however, if the property is exempt from the real property transfer tax, the full payment certificate application fee shall not be charged. If a full payment certificate was required and such certificate was not obtained when the real property was transferred, both the transferor and the transferee will be jointly and severally liable for any outstanding water or sewer charges and penalties that have accrued to the water account.

(Prior code § 185-46.3; Added Coun. J. 6-20-84, p. 7497; Amend Coun. J. 12-18-84, p. 12088; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 11-13-07, p. 15812, § 1; Amend Coun. J. 11-16-11, p. 13798, Art. XII, § 3; Amend Coun. J. 11-16-16, p. 37901, Art. IV, § 4)

11-12-531 Certificate of payment – Condominiums and townhomes.

1. Before control of a property subject to the Illinois Condominium Property Act is transferred from the developer to the board of managers, a certificate of payment shall be obtained from the department upon application and payment of an application fee of fifty (50) dollars. Such certificate of payment shall be obtained within 30 days prior to the election of the first unit owner board of managers. The terms used in this section shall have the same meanings as those in the Illinois Condominium Property Act.

2. Subsequent transfers of a unit within a condominium building: require a certificate of payment based on the last regularly scheduled reading of that building's water meter and shall be issued subject to the same regulations contained in Section 11-12-530.

3. Where a townhome or condominium development has a single meter and the respective association's assessments include the individual owner's share of the water bill, the commissioner may issue a certificate of condo or townhome owner payment upon application and payment of an application fee of fifty (50) dollars.

(Added Coun. J. 12-8-04, p. 38063, § 1; Amend Coun. J. 11-13-07, p. 15812, § 1; Amend Coun. J. 11-16-16, p. 37901, Art. IV, § 4)

11-12-540 Exemptions from charges.

(a) The comptroller shall exempt from the payment of water rates the property enumerated in this subsection (a) if the account for such property is controlled by meter, as follows. If the account for such property is not controlled by meter, no exemption shall apply.

(1) Any property of the State of Illinois that is used as an armory by the state or federalized national guard shall be exempt from payment of 100% of the water service charge.

(2) All property owned or leased or occupied by the City of Chicago shall be exempt from payment of 100% of the water service charge, unless said City, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

(3) All property owned or leased or occupied by the Chicago Public Schools shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

(4) All property owned or leased or occupied by the City Colleges of Chicago shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

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(5) Hospitals located within the corporate limits of the City that are operated by the Cook County government shall be exempt from payment of 100% of the water service charge.

(6) Except as otherwise provided in paragraph (5) of this subsection (a), not-for-profit disproportionate share hospitals located within the corporate limits of the City shall be exempt from payment of 60% of the water service charge in 2012, 40% of the water service charge in 2013, and at least 25% of the water service charge in 2014 and thereafter, if such not-for-profit hospital qualifies for a disproportionate share adjustment consistent with Section 148.120 of Subchapter d of Chapter I of Title 89 of the Illinois Administrative Code, as amended, codified at 89 Ill. Adm. Code § 148.120. Provided, however, that in 2014 and thereafter, if such disproportionate share hospital has net assets or fund balances of:

(i) Less than One Million Dollars (S1,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such disproportionate share hospital shall be exempt from payment of 100% of the water service charge:

(ii) One Million Dollars ($1,000,000.00) or more but less than Ten Million Dollars ($10,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such disproportionate share hospital shall be exempt from payment of 60% of the water service charge.

(7) Public museums shall be exempt from payment of 20% of the water service charge, if such public museum is eligible to receive funds for capital development under subdivision (7) of § 1-25 of the Department of Natural Resources Act, as amended, codified at 20 ILCS 801/1-1 et seq.

(8) Not-for-profit organizations as defined in subparagraph (8)(v) of this subsection (a), other than any entity identified in paragraphs (1) through (7) of this subsection (a), that adopt a water conservation plan and perform within the corporate limits of the city charitable work benefiting the public shall be exempt in 2013 and thereafter from payment of the water service charge for water supplied to premises owned and used and occupied exclusively by such not-for-profit organization, as follows:

(i) If the not-for-profit organization has net assets or fund balances of less than One Million Dollars ($1,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for-profit organization shall be exempt from payment of 100% of the water service charge;

(ii) If the not-for-profit organization has net assets or fund balances of One Million Dollars ($1,000,000.00) or more but less than Ten Million Dollars ($10,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for-profit organization shall be exempt from payment of 60% of the water service charge;

(iii) If the not-for-profit organization has net assets or fund balances of Ten Million Dollars (S10,000,000.00) or more but less than Two Hundred Fifty Million Dollars (S250,000,000.00) at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for-profit organization shall be exempt from payment of 25% of such water service charge;

(iv) If the not-for-profit organization has net assets or fund balances of Two Hundred Fifty Million Dollars ($250,000,000.00) or more at the end of the tax year or calendar year immediately preceding the calendar year in which the exemption from payment of the water service charge is being claimed, such not-for- profit organization shall be not be* entitled to any exemption from payment of the water service charge and shall be required to pay 100% of the water service charge.

*** Editor's** – As set forth in Coun. J. 5-8-13, p. 52764, § 1. Intended text is "shall not be." Future legislation will correct the provision if needed.

(v) As used in this paragraph (8), the term "not-for-profit organization" means an Illinois corporation organized and existing under the General Not For Profit Corporation Act of 1986 in good standing with the State and having been granted status as an exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986.

(b) (1) The supply to all premises enumerated in this section on which water may be taken from the waterworks system of the City of Chicago shall be controlled by meter, and the cost of meter, its installation, connections and vaults thereof, and the erection, construction and maintenance thereof shall be paid for and be borne by the institution or owner thereof. Nothing contained in this paragraph shall be held to exempt property of the United States, of the State of Illinois, or of any of its political subdivisions except as hereinbefore mentioned.

(2) If, at the determination of the City, a vault is required to be built on the public right of way prior to the installation of a water meter at a location owned by a not-for-profit organization as defined in subparagraph (8)(v) of subsection (a) of this section, and such not-for- profit organization demonstrates to the satisfaction of the comptroller that the organization will suffer undue financial hardship if the organization is required to pay the costs associated with installing the vault and water meter, including any additional costs that may be incurred by the City in connection with the excavation of the associated structure, the comptroller may enter into a written installment plan agreement with such not- for-profit organization allowing the organization to pay such costs over an extended period of time in substantially equal installments. Failure to comply with the terms of the

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installment plan agreement may result, if applicable, in loss of the not-for-profit organization's exemption under paragraph (8) of subsection (a) of this section from payment of the water service charge.

Each installment plan shall be in a form prescribed by the comptroller, and shall state the organization's total indebtedness to the City for such costs, the amount of the initial installment, the amount of each subsequent installment, the date by which each installment is due, the penalty for delinquency under the installment plan, and such other provisions as the comptroller may require. Provided, however, that the comptroller may deny any application where it is determined that the applicant has committed fraud or has failed to make a good faith effort to comply with this section. Any recommendation, action or decision of the comptroller regarding the existence of financial hardship or the financial hardship process shall be within the sole discretion of the comptroller. Nothing in this subsection (b)(2) shall be construed to prohibit a not-for-profit organization from voluntarily making an initial minimum payment or monthly installment payment in an amount greater than provided in the installment plan agreement.

As used in this subsection (b)(2), the term "comptroller" means the comptroller of the City of Chicago or the comptroller's designee.

(c) The comptroller may fix such reasonable amounts of water as the comptroller, following consultation with the commissioner of water management, may deem to be sufficient for the requirements of said premises, and the exemption from payment of water rates shall be limited to said reasonable amounts so fixed. All use of water in excess of said reasonable amounts shall be paid for at the rates for metered water hereinafter fixed in Section 11-12-310.

(d) Accounts against the property of any entity exempted under the provisions of items (1), (2), (3), (4), (5), (6), (7) or (8) of subsection (a) of this section shall be kept in the usual manner. Upon receipt of the initial application for such exemption, such account, which shall be metered, shall be inspected by authorized personnel from the department of water management, who shall certify to the comptroller whether the entity so inspected is eligible for the exemption under this section being claimed by such entity.

(Prior code § 185-47; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-14-05, p. 66648, § 1; Amend Coun, J, 11-16-11, p. 13798, Art. VIII, § 3; Amend Coun. J. 11-8-12, p. 38872, § 206; Amend Coun. J. 5-8-13, p. 52764, § 1)

11-12-545 Utility billing relief program.

(a) *Title.* This section shall be known and cited as the Utility Billing Relief Program.

(b) *Purpose.* The Utility Billing Relief Program is intended to address City water and sewer bills for the most vulnerable, low-income homeowners, especially those with past due debt, who are at risk of having their water service shut off.

(c) *Definitions.* For purposes of this section, the following definitions shall apply:

"Anniversary Date" means the date one year from a Participant's enrollment in the UBR.

"Comptroller" means the Comptroller of the City of Chicago, or the Comptroller's designee.

"Homeowner" means the Owner and occupant of a single family or two-unit residence located in the City of Chicago.

"LIHEAP" means the Low Income Home Energy Assistance Program, codified at 42 U.S.C. § 8621-8630.

"Participant" means a participant in the UBR.

"Reduced Rate" means a 50% reduction in the ordinary charges for water service imposed in Chapter 11-12, sewer service imposed in Chapter 3-12, and a corresponding reduction in the Chicago Water and Sewer Tax imposed in Chapter 3-80. Reduced Rate does not include the charge for refuse collection imposed in Article II of Chapter 7-28.

"UBR" means the Utility Billing Relief Program created by this section.

(d) *Program.*

(1) *Eligibility.* A Homeowner who is eligible to participate in the UBR and applies to the Comptroller may become a Participant. In order to become a Participant, a Homeowner must own and occupy the single-family or two-unit residence in the City of Chicago for which participation in the UBR is sought, and must meet the eligibility criteria to participate in the LIHEAP with the exception of any United States citizenship requirement; provided, however, that a Homeowner does not need to participate in the LIHEAP in order to be eligible for the UBR. A Homeowner who receives an exemption under Section 3-12-050 shall not be eligible to simultaneously participate in the UBR. A Participant who does not successfully complete the UBR two times shall no longer be eligible to participate in the UBR.

(2) *Billing and payment.* Upon acceptance and enrollment in the UBR, the City shall bill, and the Participant shall pay, the Reduced Rate for a period of one year in order to successfully complete the UBR. A Participant shall not be required to make any payment toward a past due balance while enrolled in the UBR. During participation in the UBR, a Participant is exempt

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from having water shut off; the assessment of additional penalties and interest on any past due charges incurred before becoming a Participant, or charges incurred while a Participant; and referral for debt collection.

(3) *Successful completion.* A Participant who has made payment for all Reduced Rate bills issued by the City during the UBR by the Anniversary Date shall have any past due balance incurred before enrollment in the UBR forgiven. A successful Participant who continues to meet enrollment eligibility requirements may re-enroll in the UBR.

(4) *Unsuccessful completion.* A Participant who has not made payment for all Reduced Rate bills issued by the City during the UBR by the Anniversary Date shall have any past due balance, including penalties and interest, incurred before enrollment in the UBR reinstated to the Participant's account, in addition to any past due balance incurred during the UBR, and the Participant shall be required to make full payment of such past due balance. Such past due balance shall not have incurred any additional penalties or interest during participation in the UBR. The Participant may be eligible to participate in a payment plan to resolve the outstanding debt. If all criteria are met, an unsuccessful Participant may be eligible to re-enroll in the UBR, provided that the Participant has not been unsuccessful in completing the UBR on two occasions.

(e) *Rules.* The Comptroller is authorized to adopt such rules as the Comptroller may deem necessary for the proper implementation, administration, and enforcement of this section.

(f) In furtherance of administering this section, the Comptroller shall have the authority to enter into an agreement with the Community and Economic Development Association of Cook County ("CEDA"), or any successor agency that administers the LIHEAP in Cook County, to administer outreach and enrollment activity for the UBR. Such agreement may contain terms and conditions that the Comptroller deems appropriate, and the Comptroller shall have the authority to perform any and all acts as shall be necessary or advisable in connection with such agreement and any renewals thereto, including the expenditure of duly appropriated funds.

(g) On August 1st of each year that the UBR is in effect, the Comptroller shall provide a report to the City Council Committee on Finance evaluating the UBR's effectiveness in achieving its stated purpose.

(Added Coun. J. 11-26-19, p. 11514, Art. V, § 3; Amend Coun. J. 10-27-21, p. 40504, Art. III, § 1)

Editor's note – Pursuant to Coun. J. 11-26-19, p. 11514, Art. XV, this section shall take effect on April 1, 2020. Coun. J. 11-26-19, p. 11514, Art. V, § 3, added this section as § 11-12-550. Because that section already existed, this section has been added as § 11-12-545 at the discretion of the editor.

ARTICLE VII. ENFORCEMENT OF CHAPTER PROVISIONS (11-12-620 et seq.)

11-12-620 Administrative powers and duties.

The commissioner, or any employee he may designate for that purpose, shall enforce the provisions of this chapter, and for that purpose shall be qualified as a special police officer in accordance with the ordinances of the city.

The commissioner is authorized to promulgate from time to time such rules and regulations as may be necessary to carry out the provisions of this chapter.

(Prior code § 185-55; Amend Coun. J. 12-4-02, p. 99026, § 1.12)

11-12-630 Violation – Penalty.

Any person who shall violate any of the provisions of this chapter other than those dealing with the use of space in water tunnels, where no other penalty is specifically provided, shall be fined not less than $5.00 nor more than $200.00 for each offense; and the cutting off of the water supply to any premises, or the forfeiture of water rates paid, or the imposition of any liability or expense herein otherwise provided, for or on account of any violation of any of the aforesaid provisions of this chapter, shall not be held to exempt any such person from the penalty herein provided.

(Prior code § 185-56)

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
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EXHIBIT – 5

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Drowning in debt

For years, Chicago leaders turned the city's water supply into a revenue stream. Now tens of thousands can't keep up with the rising costs.

LEER EN ESPAÑOL (ES.HTML)

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November 8, 2021

Carla Padgett works as an office assistant and owns a home on Chicago's South Side. She's one of tens of thousands currently struggling to keep up with water bills.

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CHAPTER ONE

Chicago's water debt crisis



The toll of water bills on Chicago homeowners' debt
WBEZ News 18m

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This story is supported by the Pulitzer Center (https://pulitzercenter.org/).

A billing error turned Sylvia Taylor's life upside down.

The bureaucratic nightmare started when Taylor inherited her family's Englewood house. Taylor needed time to figure out whether her daughter would move in or if she'd rent it out. Taylor turned off the water in 2007 to avoid the pipes from bursting during the winter.

She went back to her life in Bronzeville and didn't think about the water again until the city sent her a notice more than a year later, alerting her that the water would be shut off. Attached was a bill for $1,100.

Taylor was shocked.

Taylor said that she spoke with the city's water department and finance departments in hopes that they would clear the error. She was advised to register the two-flat house with the city as a vacant property — which comes with an initial fee up to $600 plus an additional $300 to renew every six months. Upset about the ordeal, Taylor refused to pay the fee. Years of fighting with the city went by.

Meanwhile, the city continued to charge Taylor for water she wasn't using — and fined her for a debt she didn't really owe. And the city couldn't provide an accounting of the water usage at the vacant, unmetered property — those properties are charged not for the actual amount of water used but for an estimated amount of water usage based on a property's size and its number of plumbing fixtures.

In 2015, Taylor requested the water department send an inspector to verify that the building was vacant. A water department employee wrote in the report "entire building vacant, water shutoff since 2007." However, the report went unnoticed for years.

Nearly 13 years after she turned off the water to her family home, the debt had ballooned to $25,253.



In 2009, the city issued a statutory lien against Sylvia Taylor's vacant property. The Englewood home did not have running water for years after her she inherited it, but the city kept charging her. "I thought I was being robbed," Taylor said. Manuel Martinez/WBEZ.

The city had filed a statutory lien against the property — a debt collection tactic that the city has used against people with long-standing water debt.

"If you're calling them and you're telling them you don't have any water ... but they charge you all these fees, it's really upsetting," Taylor said. "I thought I was being robbed, really robbed by the water department."

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Taylor's case showcases a number of problems with Chicago's water debt — from the massive amounts owed by tens of thousands of residents who've failed to keep up with the rising cost of water over the past decade to the city's troubled billing system, punitive fees and aggressive collection tactics.

A monthslong WBEZ investigation revealed that:

- Chicago homeowners have racked up over $421 million dollars in water debt. More than 60% of the debt is concentrated in the city's majority Black ZIP codes.
- The city's debt collection system has moved delinquent water bills into the hands of private debt collectors,with little transparency. At least $60 million of the city's water revenue has gone to pay private debt collectors.
- Chicagoans have had millions of dollars in earnings garnished from their paychecks to help settle water debt and many others have faced judgments and statutory liens in an effort to collect water debt.
- An estimated $775 million in water-sewer tax revenue was allocated to the city's municipal employees' pension fund, city budgets show. (https://docs.google.com/spreadsheets/d/1-rTkGKzZIebwUNdSRv9y6ANLfHhrfHPBTtDnRT1XeO4/edit#gid=0)

In a statement, a spokesman for Chicago Mayor Lori Lightfoot touted her administration's continued efforts to address water debt.

"Mayor Lightfoot has been focused on improving water affordability for lower-income residents from the beginning of her administration," wrote Cesar Rodriguez, Lightfoot's press secretary. "The passing of the historic 2022 budget will provide much-needed funding for disinvested neighborhoods, including funds for water reconnection and additional fines and fees reforms to help individuals get out of debt."

During the budget hearing process, the city made permanent a pilot program the Lightfoot administration launched last year to help low-income homeowners struggling with water debt. The city has allocated a total of $12 million to forgive the water debt of participants since the program started. The city said 6,300 homeowners successfully completed the program for one year and their debt was forgiven.

Andrea Cheng, commissioner of the city's Department of Water Management, declined to comment.

Homeowners don't have to worry about getting their water disconnected right now, since Mayor Lightfoot issued a moratorium on water shutoffs in 2019. That move was prompted, in part, by an American Public Media/WBEZ investigation (https://www.wbez.org/stories/chicagos-water-prices-are-skyrocketing-faster-than-other-great-lakes-cities/69951240-ea15-40c7-a649-5b6787e35b6b) published earlier that year, which revealed that, in a decade, the cost of water in Chicago tripled and more than 150,000 water shutoffs for delinquent customers were disproportionately concentrated in Black and Latino neighborhoods. WBEZ has now found that tens of thousands of Chicago homeowners have incurred hundreds of millions of dollars in debt to pay for a resource they can't live without.

"It's the way cities are trying to collect this [water] debt, but it can end up being very unfair for the customers," said Coty Montag, senior counsel at the NAACP Legal Defense Fund and author of the 2019 report "Water/Color: A Study of Race and the Water Affordability Crisis in America's Cities."

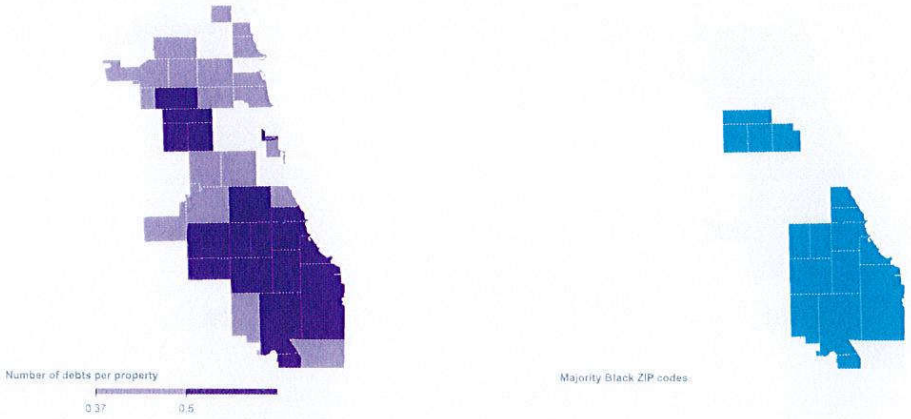
Montag said water debt will continue to grow in some parts of the city faster than others.

"When your water rates are unaffordable, and you're not accounting for low-income customers, there's going to be a disproportionate impact on Black residents and other residents of color," Montag said.

Sixty percent of the city's water debt is concentrated in majority-Black ZIP codes

The ZIP codes with the highest debt burden are majority-Black or Latino. Meanwhile, most of the areas with the least debt are predominantly white.

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Source: Public records request to the Chicago Department of Finance, and U.S. Census Bureau, American Community Survey 2015-2019 five-year data release.
Notes: A ZIP code is defined as majority-Black when the American Community Survey estimates more than half of the population identifies as Black.
Visualization: Charmaine Runes/WBEZ.

And that water debt can have profound effects both on the generational wealth of individual families and on the long-term stability and economic viability of entire communities. Homeowners stuck in water debt can lead to properties stuck in disrepair and communities locked into disinvestment.

Water debt can help diminish the value of a home, keeping it from being well-maintained, sold or generating any wealth for relatives who inherit the property. And communities riddled with hundreds of such homes are hard pressed to attract economic investments.

Furthermore, some frown on the practice of municipalities taxing water at all.

“Raising general tax revenue through a water and sewer bill is one of the most regressive ways a government can raise revenue,” said Manuel Teodoro, an associate professor at the University of Wisconsin-Madison.

Municipalities across the country issue taxes on water to fund other services, Teodoro said.

“If you look at the full range of ways that the city can raise revenue, a water and sewer tax is extremely regressive because everybody has to use water,” he said.

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CHAPTER TWO

How water became unaffordable



How water became unaffordable for some Chicagoans
WBEZ News · 5m

Shortly after taking office in 2011, when faced with his first budget deficit, former Mayor Rahm Emanuel followed the footsteps of his predecessor — former Mayor Richard M. Daley. Emanuel turned the city's water and sewer bills into a revenue stream.

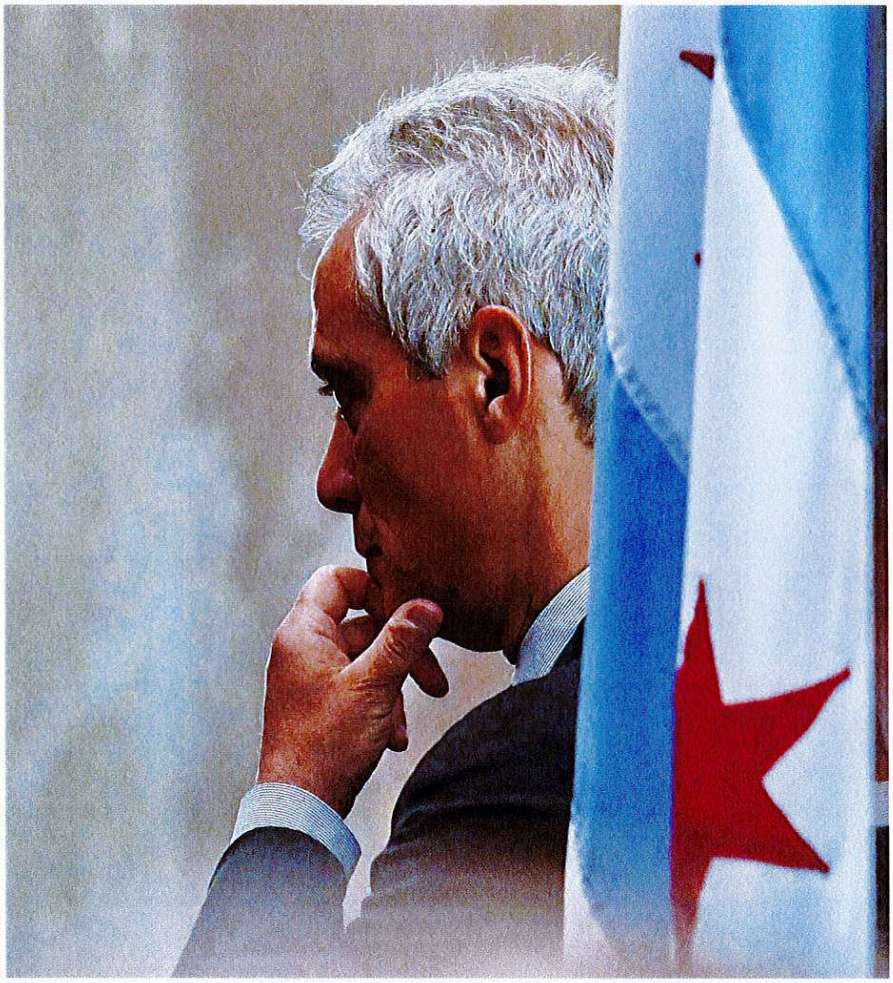
Emanuel added a garbage fee and increased the sewer fee. Within four years (https://www.chicago.gov/city/en/depts/mayor/press_room/press_releases/2011/october_2011/mayor_rahm_emanueloutlines2012budgetproposaltosecurechicagosfutu.html), Chicago's water rates nearly doubled. At that time, Emanuel said the rate hikes were needed to repair the city's aging water infrastructure.

Those price rate hikes were even higher for homeowners without water meters. In 2013, the city said people in unmetered single family homes, on average, paid 25% more for water because their bills are calculated on a property's size and number of plumbing fixtures instead of the actual number of gallons used. That same year, the MeterSave program, a city program that installed water meters for free, exceeded its annual goal by installing more than 16,300 meters, and Emanuel announced the program was "achieving significant savings for Chicago residents across the city."

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But many South Side homeowners, like Carla Padgett, didn't know their properties were unmetered. Padgett and her teenage son live in a two-flat house she inherited from her grandfather that includes five bedrooms and two bathrooms. She says they use very little water, crediting the military showers her father taught her, but her recent water and sewer bills are about $1,400, on average, every six months.

Leading up to a divorce in 2015, she started falling behind on her water bills, which only kept climbing when Emanuel implemented a water-sewer tax in 2017 on top of the earlier rate hike.



Former Mayor Rahm Emanuel, shown here at a city council meeting in 2017, proposed a water-sewer tax to help address the city's employee pension debt. Matt Marton/Associated Press

The water-sewer tax was created, specifically, to help pay off the city's gigantic unfunded employee pension debt, which stood at close to $19 billion when the tax was approved. Emanuel said the tax would protect Chicago taxpayers from "bearing the full burden of growing pension costs in the future."

"Not only are we shoring up the city's finances, we're ensuring that thousands of workers are able to retire with dignity and security," Emanuel said in a press release (https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2016/September/PensionFundingSolution.pdf) after the tax was approved by the Chicago City Council.

But Emanuel's solution to the pension problem fueled a new water debt crisis. It increased the financial burden for Padgett and many other Chicagoans who were still reeling from the hike in water and sewer bills Emanuel passed years earlier. Thousands of Chicago homeowners were going into debt because they couldn't keep up.

Emanuel could not be reached for comment.

Since the water-sewer tax was implemented, Padgett's water bills grew and her debt accumulated at a faster rate than in previous years. In 2017, she was billed about $1,100 every six months. By April 2019, her bill had increased by nearly 30% to $1,415. She continued making payments but not enough to cover the entire bills. Today, she owes the city more than $8,000, billing records show.

"We don't go on vacations. We don't do anything extravagant. I don't buy a lot of clothes," Padgett said.

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Padgett's water balance in 2021 is more than 30 times what it was a decade earlier

Source: WBEZ obtained the data with the homeowner's permission from the Department of Finance.
Visualization: Charmaine Runes/WBEZ.

A Flourish chart (https://public.flourish.studio/visualisation/7573517/?utm_source=showcase&utm_campaign=visualisation/7573517)

While Padgett tried to pay off the debt, she started doing research. A local nonprofit told her about the city's MeterSave program.

But by then it was too late. The city suspended the MeterSave program in 2019 following a *Chicago Tribune (https://www.chicagotribune.com/news/environment/ct-chicago-water-meters-lead-spike-20190709-gvxaqf52grcdnhajlmlhrin3oe-story.html)* investigation (https://www.chicagotribune.com/news/environment/ct-chicago-water-meters-lead-spike-20190709-gvxaqf52grcdnhajlmlhrin3oe-story.html) that found elevated levels of lead in the water of homes with the new meters.

There are almost twice as many unmetered homes in Chicago's majority-Black ZIP codes compared to its majority-white ZIP codes, a WBEZ analysis found.

Not only do those homes have higher water bills, but they also carry a higher tax burden.

Padgett would have to spend more than two weeks of her earnings to pay for the bill she received in April 2019 alone.

Teodoro says working class Chicagoans, like Padgett, are spending a bigger portion of their paychecks on water and sewer bills to help to balance budgets. But utility taxes are particularly regressive.

"My advice is: Resist the urge, tax honestly" Teodoro said. "Water and sewer taxes put a disproportionately heavy burden on the population that is least able to pay."

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Carla Padgett says her family uses very little water, crediting the military showers her father taught her. Still, her recent water and sewer bills are about $1,400, on average, every six months. Manuel Martinez/WBEZ

An estimated $775 million in water and sewer tax revenue (https://docs.google.com/spreadsheets/d/1-rTkGKzZIebwUNdSRv9y6ANLfIHhrfHPBTtDnRT1XeO4/edit#gid=0) were allocated to the city's Municipal Employees' Annuity and Benefit Fund, since the tax was implemented in 2017, according to a WBEZ analysis of city budget documents.

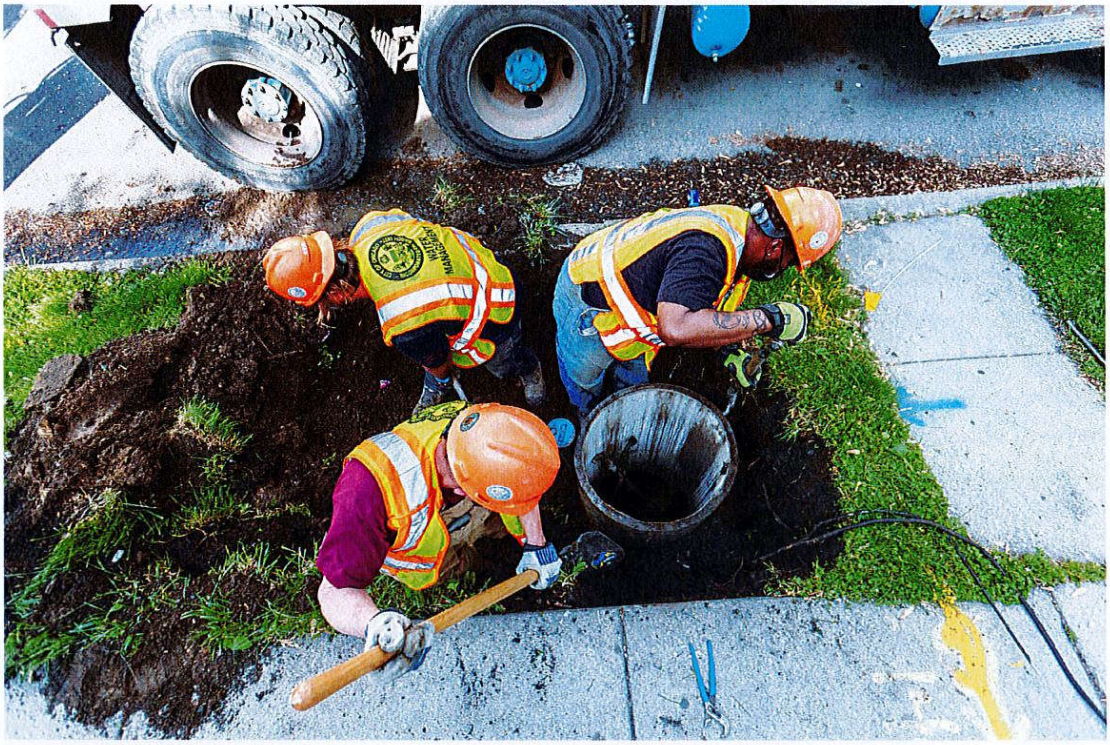
Naomi Davis, founder and CEO of Blacks in Green, a nonprofit advocating for environmental justice, helped Chicago homeowners living without water. Davis coordinated water distribution to those homeowners during the pandemic and tried to help them, and others, deal with delinquent accounts. Those efforts have been difficult, she said.

"We knew that there were programs and funds in place to abate water debt and to avoid shutoff, but this information was not routinely and consistently conveyed by the customer service representatives," Davis said.

Davis along with other local organizations worked together during the pandemic to reconnect water services to Chicagoans and provide free bottled water. As they met homeowners struggling with water shutoffs and high water bills, these organizations started helping homeowners interact with the water department.

"When we would call into the water department, with the authorization of a ratepayer, and we would look to steward the process, or facilitate a solution," Davis said, "what we found consistently was that there was no consistent quality, there was no consistent information that was being delivered from the customer service representative to the water customers."

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Employees of the Chicago Department of Water Management work on replacing a metered water vault in Woodlawn on May 21, 2021. Unmetered properties, on average, pay more for water, according to the city. Manuel Martinez/WBEZ

Davis said the water department's "outright dysfunction or incompetence" and its "culture of hostility and indifference" has disproportionately harmed Black Chicagoans. She pointed to the department's documented history of racism.

Water department leadership was plagued with scandal under Emanuel.

In 2017, Commissioner Barrett Murphy was forced to resign after just a year on the job when news broke (https://chicago.suntimes.com/2017/7/5/18333120/racist-water-department-emails-found-during-probe-of-alleged-gun-sales) that racist and sexist emails were circulating among water department employees, and Murphy himself participated by forwarding an offensive email. (https://www.chicagotribune.com/politics/ct-chicago-water-department-emails-met-20170714-story.html)

Chicago's Inspector General Joseph Ferguson's office uncovered (https://igchicago.org/wp-content/uploads/2017/07/OIG-2nd-Quarter-2017-Report-1.pdf) emails "that extended to senior levels of department management" while reportedly investigating allegations that a district superintendent used his city email account to sell guns. By the end of that investigation, Ferguson's office recommended firing three water department employees.

On May 12, 2017, Emanuel named Randy Conner as the new commissioner. Conner, who is Black, was tasked with fixing an agency with a pervasive culture of racism. Former City Council Black Caucus chair Ald. Roderick Sawyer, 6th Ward, described "the pervasive culture of racism" at the department as an "open secret for years." (https://news.wttw.com/2017/05/15/allegations-racism-sexism-and-gun-dealing-city-water-department)

> **"When you have that culture of hostility and indifference, you have just outright dysfunction or incompetence."**

The month after Conner was appointed, seven Black employees filed a federal lawsuit alleging they were denied promotions, were subjected to racial slurs and were sexually harassed because of their race.

"Yes, I've heard the N-word repeatedly," an assistant chief operating engineer told the *Chicago Tribune (https://digitaledition.chicagotribune.com/tribune/article_popover.aspx?guid=fbef7bc3-bfa8-4ffe-858c-1053c713c44a)* . (https://digitaledition.chicagotribune.com/tribune/article_popover.aspx?guid=fbef7bc3-bfa8-4ffe-858c-1053c713c44a)

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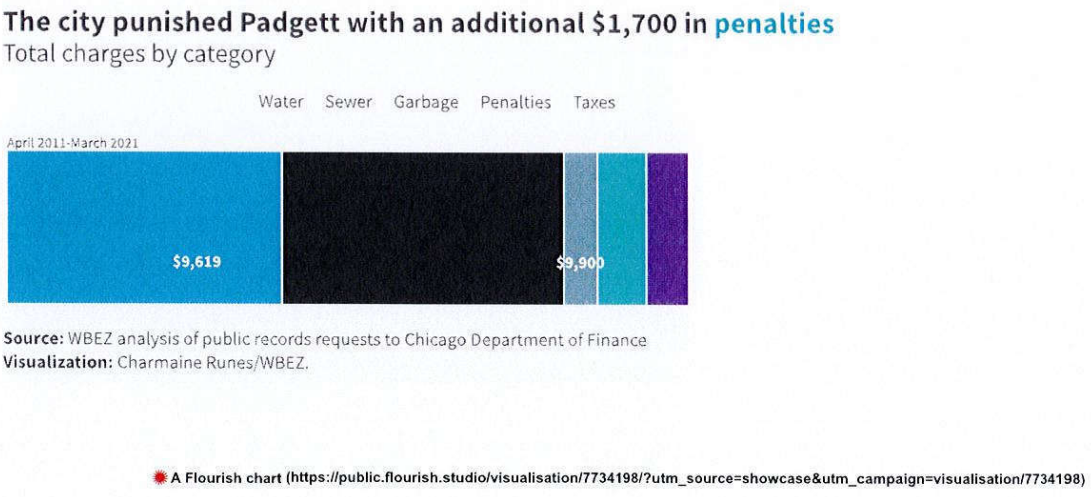
During a City Council hearing (https://chicago.suntimes.com/2017/10/11/18341358/alderman-demands-hearings-on-racist-culture-at-city-water-department), South Side Ald. David Moore, 17th Ward, exhibited a photo of a water department truck with a noose hanging above the dashboard as evidence of the ongoing racist culture at the department.

When Connor retired in (https://chicago.suntimes.com/city-hall/2021/1/4/22213980/randy-conner-resigns-chicago-water-management-department-commissioner#:~:text=Randy%20Conner%20resigned%20over%20the,racist%2C%20sexist%20and%20homophobic%20emails.) December, deputy commissioner Andrea Cheng stepped in temporarily and was later named commissioner. Davis, of Blacks in Green, said this appointment was a missed opportunity for real change in the department.

"She also is not on record as having taken any stand against the structural imbalances and the sort of the draconian result that was produced on Black and brown people under the present system," Davis said. "Now, we're just situated for more of the same."

Padgett is not aware of the department's history but questions the punitive debt collection system. Her finances worsened during the pandemic. In 2020, when the schools were ordered closed in favor of remote instruction, she lost her job. Without income, her debt kept growing. Earlier this year, it reached over $8,000 and included more than $1,700 in penalties. She has since returned to work.

"This is so crazy. ... I'm already struggling hard enough just to pay my mortgage, Padgett said. "It doesn't make any sense. Why would you penalize people for water? I don't understand."



Padgett said she was proud when she inherited the home from her grandfather, who was the second Black person to own a home on the block. The Padgett family tree is rooted in this house. After serving in the military, her grandfather moved from Mississippi to Chicago in the 1950s and settled in the Greater Grand Crossing neighborhood. He planted a pine tree in his front yard. It now stands taller than the building and is the only such tree on the block.

"If that tree right there could talk, that's why you see I got a picture on it. The stories that the tree could tell," she said.

Dozens of relatives have sat under that tree and made the house their home, too.

"Everyone in my grandmother and my grandfather's family from the South stayed in this building," she said.

Padgett's divorce and a subsequent job loss triggered a series of financial hardships that led to a bankruptcy. But the growing water debt is destabilizing.

Padgett doesn't make enough to stay current with her water bills. But she makes too much to qualify for the Utility Billing (https://www.wbez.org/stories/chicago-expands-program-to-help-homeowners-struggling-with-unpaid-water-bills/25cb7451-0568-4914-ba2d-8cb6103957b8) Relief program (https://www.wbez.org/stories/chicago-expands-program-to-help-homeowners-struggling-with-unpaid-water-bills/25cb7451-0568-4914-ba2d-

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8cb6103957b8), which the Lightfoot administration said it created last year to help low-income homeowners. Under the program, homeowners who qualify get a 50% discount on their water and sewer bills and qualify for debt forgiveness. The Community and Economic Development Association of Cook County, Inc. or CEDA helped the city enroll more than 15,000 households.

"I don't want to have to lose my building over a water bill," said Padgett after she received a letter from a law firm regarding her debt. She recently learned the city can issue liens against the properties of homeowners with delinquent bills. She said she's afraid of the aggressive debt collectors who often call or send her letters. "It's not like this is a choice," Padgett said, holding back tears. "I have to have water."

On March 1, 2021, Padgett's delinquent water bill turned into a default judgement for $5,669. That sum includes hundreds of dollars in fees, like a $350 fee to cover the cost of a private attorney who represented the city at an administrative hearing where the judgment was rendered. Padgett missed the hearing because she didn't get the notice in time.

Like widgets on a factory conveyor belt, Padgett is among the tens of thousands of Chicagoans navigating an unfamiliar debt collection system with few checks and balances that offers little room to negotiate the repayment of hundreds of millions of dollars, collectively, owed to the city.

CHAPTER THREE

Many court cases, little due process

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Costly enforcement: from delinquent water bill to code violation

WBEZ News · 6m

On a hot and humid Saturday morning this past summer, administrative law Judge Joseph Chico sits at the helm of a small city courtroom inside the Department of Administrative Hearings (https://www.chicago.gov/city/en/depts/ah.html). The department was created more than 20 years ago to expedite code enforcement violations by keeping the violation out of the county circuit court. This administrative court has adjudicated more than 100,000 cases involving delinquent water bills over the last decade.

On this day, Chico's docket is busy with 59 cases before noon.

"The city of Chicago versus Luis and Cristina Infante," Chico reads from the docket.

Cristina Infante and her husband, Luis, sit close to the small microphone. But it's her brother, Pedro, who answers the judge's questions. Infante brought her brother to translate during the hearing. After two minutes of discussion, Chico issued his ruling. He found the Infantes liable for $4,969.85 in past-due water bills. That total included a $25 administrative fee. The judge waived the $350 fee to cover the appearance of the private attorney who represented the city — a rare occurrence in administrative hearings.

Infante said she hoped the judge would show compassion.

She wanted to tell the judge that her family didn't have any income since her husband had a stroke in 2019 that left him paralyzed.

"Our lives changed completely," the 59-year-old Pilsen resident said in Spanish. "He got sick, and I got sick, too. And we couldn't pay all of our bills."

But Infante never got a chance to explain her family's situation. This was their second hearing within 10 years.

She said the private lawyer representing the city was only interested in enrolling her in a payment plan.

Unlike the Infantes, most homeowners summoned over the last decade never made it to court. Administrative judges issue default judgments when homeowners don't attend their hearings. Nearly nine out of every 10 cases involving delinquent water debt ended up with default judgements.

Critics question the system's lack of transparency and due process. However, department officials pushed back. In a statement, the department wrote that "there is a significant amount of due process afforded" and that homeowners have up to 21 days to file a motion to "set aside the default" judgements.

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WBEZ interviewed dozens of homeowners who fell behind on their water bills. Of the homeowners who said they had been contacted by a debt collector, none of them knew about the hearings.

Whether by default or delivered in person during the hearings, those judgements are powerful enforcement tools. They become the basis through which debt collectors go after the paychecks and even people's homes.

The city outsourced its debt collection to eight private law firms that keep 25% of the water debt they recover on behalf of the city. Since the law firms are paid on contingency, enforcement is aggressive.

"I don't want to have to lose my building over a water bill. It's not like this is a choice. I have to have water."

Debt collectors have garnished $8.8 million in wages and collected $26.4 million from judgements since 2013. The city also filed statutory liens against 4,500 homeowners between 2010 and 2012. It's unclear how many of those liens have been released. The city said it stopped issuing statutory liens in 2012.

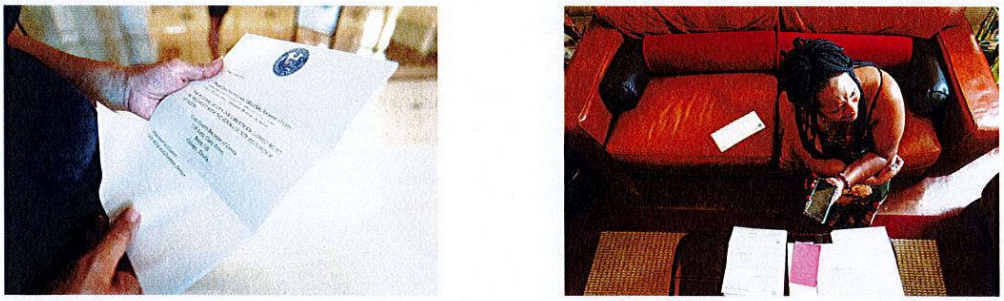
When asked about ending that practice, the finance department said in a statement that "liens are no longer cost effective."

Since 2010, Chicagoans have paid more than $937 million to address their delinquent water bills and additional fees associated with that debt. The eight law firms contracted to collect those debts have collectively taken more than a $60 million cut from that total.

"The city attempts to make collection of outstanding utility debt through a series of bills and collection noticies," the law department wrote in a statement when asked if contracting with private law firms was the most cost-effective way of collecting water debt.

The city provided letters of retainment for the private law firms dating back to 2013. "Outside law firms are chosen based on an evaluation process which includes experience in a particular field, legal expertise, professional reputation, previous clients' evaluation as well as the client department's needs and evaluations," the law department wrote in a statement.

Weeks after former Mayor Richard M. Daley won the 1989 special election and first took office, he faced his first major challenge — an estimated $120 million budget deficit. Over the next several months, Daley targeted delinquent accounts, including water bills, as a ripe source for revenue.



Sylvia Thomas, left, holds a tax lien notice she received from the city of Chicago. Carla Padgett, right, tries to dispute charges on her water bill. The cost of water has increased dramatically over the past decade, leaving tens of thousands of Chicagoans struggling with rising water debt. Manuel Martinez/WBEZ.

"I am putting a stop to the idea that the city of Chicago is not serious about collecting money it is owed," Daley said in August 1989. "No business can stay afloat if it ignores its accounts receivable and no government can justify continually dipping into the taxpayers' wallets to cover up for a poor collection system."

Daley started trying to gather support for the idea of using the water department as a way to get revenue for the city. In 1989, his administration explored legal strategies to collect delinquent water bills, according to internal documents (https://www.evernote.com/client/web#?b=35be2de8-e080-4af7-885b-a1a0c4349801&fs=true&n=9326f028-2935-663d-a66b-1695959212f4&).

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Daley launched an aggressive debt collection program, which included going after city employees with delinquent water bills. The city also went after 75 delinquent water accounts by filing liens against those properties with plans that would be followed by foreclosure proceedings. The city also pursued 30 lawsuits seeking judgments against individuals.

"As a result of these efforts, the city has collected approximately $174,000," Kelly R. Welsh, the city's corporate counsel at the time, wrote in a memorandum.



Chicago Mayor Richard M. Daley looks on during a news conference in Feb. 28, 2011. During his 22-year tenure, Daley created an aggressive system for dealing with homeowners who fall behind on water bills. Paul Beaty/Associated Press.

The following year, with Daley's help, a new ordinance was passed. The ordinance established a new enforcement model that includes a path for the city to issue statutory liens against properties with delinquent water bills. The ordinance, which is still on the books, also allowed the city to issue interest, fines and fees.

Then in 1997, after spending two years strategizing on how to make it happen, Daley led the City Council to approve an ordinance that created the administrative hearing department. Daley wanted to find a faster way to enforce city code violations, including parking tickets.

"Daley has aggressively pursued minor civil and criminal offenses, under the 'broken windows' concept that unchecked small disorders will lead to larger ones," Jim Reilly, the first director of the administrative hearings department, co-wrote in a 1998 Pepperdine University report. "The department of administrative hearings is at the forefront of the city's mission and is typically a citizen's first contact with quasi-judicial process."

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CHAPTER FOUR

The woman who fought City Hall and won

WBEZ CHICAGO **The woman who fought City Hall and won**
WBEZ News · 6m

When Sylvia Taylor inherited her family's Englewood home, there was a $478 balance on the account, which was eventually paid off later.

Over the years, Taylor made five requests to disconnect the water, documents show. Just in case she didn't turn off the water "the right way" the first few times, she said. But she kept getting billed every six months, $280 in 2007. Taylor paid close to $1,500 between 2008 and 2013 to help keep the debt from growing, she said. But she quickly realized the city would not stop adding new charges. By 2019, she was getting charged $2,200 every six months, almost half of which came from penalties.

An examination of city records shows that dozens of Chicagoans may face similar struggles of incurring water debt for vacant properties. WBEZ identified at least 160 properties, including 48 unmetered properties, labeled vacant by the city that had a delinquent water debt within 90 days of being included in the city's vacancy database.

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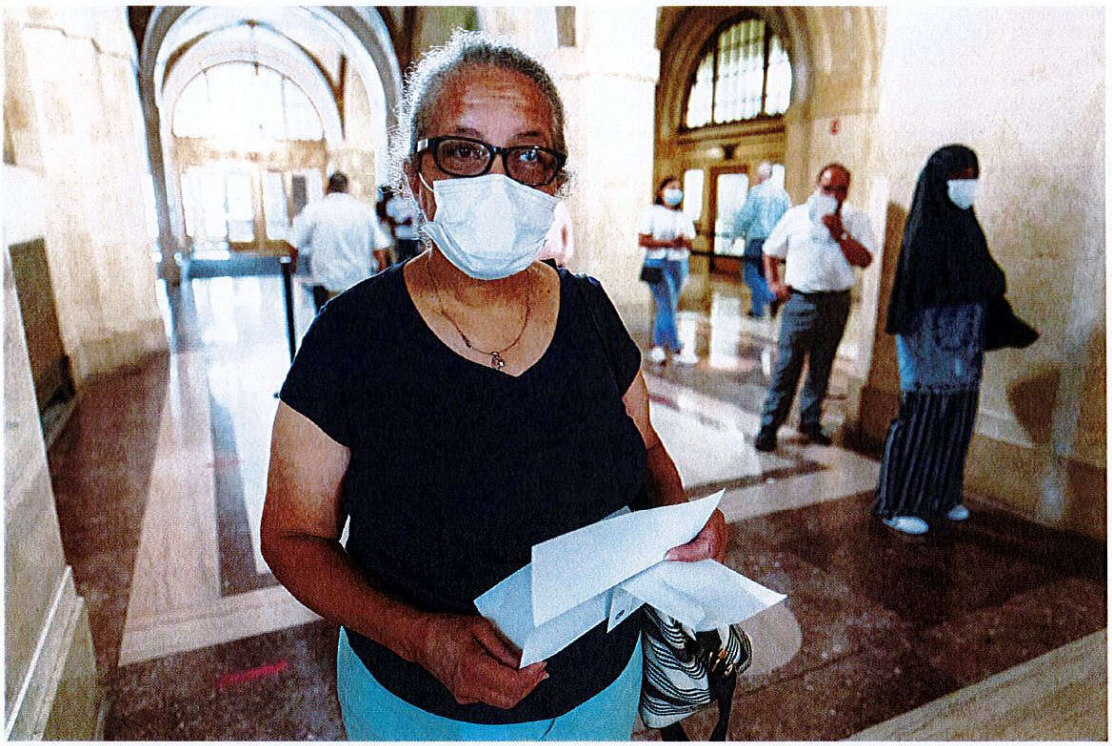
Taylor said the billing error kept her from renting out the property. Taylor said she found the perfect tenant in 2013, but she was unable to get the city to restore water to the property. She said the city told her that the water was already on.

Tired and frustrated, Taylor turned to the media for help.

"I realized that by myself, I was still spinning my wheels," she said.

Taylor reached out to WBEZ, asking for help in 2019 following an investigation (https://www.wbez.org/stories/chicagos-water-prices-are-skyrocketing-faster-than-other-great-lakes-cities/69951240-ea15-40c7-a649-5b6787e35b6b) into the rising cost of water in Chicago and how water shutoffs were disproportionately concentrated in low-income, mostly-Black and mostly-Latino neighborhoods in the city.

"When I heard your story, it was like a shot in the arm or super vitamin mix that gave me the strength to try over again," Taylor recently told WBEZ.



Sylvia Taylor visits the Cook County Clerk's office on July 30, 2021, to release a statutory lien against her property. This marked the end to a 14-year battle with the city over water debt on her home. "What makes me fight is because my mother and father saved to buy this building," she said. Manuel Martinez/WBEZ.

The Department of Water Management declined to answer questions regarding Taylor's case except to say that the city helped Taylor restore water during the pandemic. The city worked closely with Elevate Energy, according to a statement from the water department.

"Elevate Energy replaced most of her interior plumbing, installed a new furnace," the statement read. "All at no cost to Ms. Taylor."

According to the statement, the water department is working with Taylor to verify whether she qualifies for its Lead Service Line Replacement Program, which would also help Taylor get a water meter installed.

In January 2020, WBEZ visited the property, verified that it did not have water and filed a Freedom of Information Act request with the city for Taylor's account history and other records. That first request finally got the attention of the right people.

It forced city officials to look through records, and they quickly found the error.

"Her argument and probably WBEZ's argument is likely that she has been unfairly billed continuously and her property has been vacant since 2007," an unnamed FOIA officer from the water department wrote in an email to former mayoral spokesperson Hali Levandoski on Jan. 31, 2020, according to internal emails.

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"There are some service orders stating the property appears vacant," the FOIA officer warned about a report that said the entire building was "vacant and water shut-off since 2007."

Megan Vidis, the water department spokesperson, noted that the report could be an issue.

"Page 14 is an issue," Vidis wrote to Levandoski and Anjali Julka, former Freedom of Information Act officer for the mayor's office. "The notetaker was probably parroting what the owner was telling him."

WBEZ pressed the city to produce the records in February 2020, and that same month the city forgave $21,400 in water debt for Taylor, billing records show. But the fight was far from over. Within a few months, Taylor was forced to move into the vacant Englewood home that had been without water for more than a decade. She lived there without water for nearly a year during one of the worst pandemics in modern history.

> **"It would have been a travesty to me, for [my parents] to go through what they went through to be home owners and, while it's in my care, the city takes it."**

Taylor's own house in Bronzeville caught fire in February 2019. The retired community health worker rented an apartment nearby to monitor the reconstruction. But the city delayed her building permits for that house for months because of the erroneous delinquent water bill. When her insurance company refused to continue paying rent to accommodate for the delays, she was forced to move into the vacant Englewood home. She was forced to live without water there for eight months. And the 125-year-old house had poor insulation; it was miserably cold during the winter.

"It was freezing. I could see my breath," she said of her Englewood home. "I spent my time in one little room with a heater, and that's how I stayed warm and was able to cope with things."

She was desperate and contacted the mayor's office asking for help restoring her water. Around that time, local organizations partnered with the water department to help Chicagoans living without water during the pandemic to reconnect services. Taylor connected with Elevate Energy and other local organizations to pay for the replacement of the home's old and broken pipes.

By spring 2021, Taylor finally got her water reconnected. But this was still not the end of her battle against the city. There was still the statutory lien the city had filed against her property back in 2009 in pursuit of $1,100 that the city claimed she owed at that time.

"My mother and father saved to buy this building," she said. "It would have been a travesty to me for them to go through what they went through to be homeowners and, while it's in my care, the city takes it for these falsified billings and liens."

Over the summer, as WBEZ investigated statutory liens imposed to collect water debt, the city sent Taylor a notice she didn't recognize. The statutory lien against her property had been released.

Internal emails show officials discussing WBEZ's requests. But most of the emails are redacted, and it's impossible to know why the city sent Taylor that form.

Despite all the challenges, Taylor said she's glad the water department finally admitted they were wrong.

Taylor said beating City Hall is even sweeter because the city may have underestimated her — a Black woman from Englewood.

"The water department might say this, just another dumb Black person that lives in Englewood, and we don't have to listen to her 'cause, you know, she's stupid anyway," Taylor said. "I get that, because that's what a lot of institutions do."

Angela Caputo contributed fact-checking to this report.

A previous version of this story misidentified Sylvia Taylor in a photo caption and misattributed a quote from Taylor.

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Learn more about how WBEZ investigated water debt (https://www.wbez.org/stories/methods-how-wbez-analyzed-water-debt-in-chicago/0cdf57f5-95ab-4edf-b938-3a2478a9c165) in Chicago and the data behind the findings.

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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CIRCUIT CLERK
COOK COUNTY, IL
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EXHIBIT – 6

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2-32-180 Comptroller – Annual estimates of expenses.

The comptroller shall, on or before the first day of December of each year preceding the year for which the estimates are made, submit to the city council a report of the estimates of the funds necessary to defray the expenses of the city government during the fiscal year about to begin. He shall in such report classify the different objects and branches of the city expenditures, giving, as nearly as may be, the amount required for each. For this purpose, he is authorized to require of all City officers and heads of departments, their statements of the condition and expense of their respective departments and offices, with any proposed improvement and the probable expense thereof, of contracts already made and unfinished, and the amount of any unexpended appropriation of the preceding year.

He shall, in such report, show the aggregate income of the preceding fiscal year from all sources, the amount of liabilities outstanding upon which interest is to be paid, and of bonds and city debts payable during the coming year, when due and where payable, together with all such information as may be necessary to enable the city council to prepare and pass the annual appropriation ordinance in the manner prescribed by statute, and so that the city council may fully understand the money exigencies and demands of the city for the year for which appropriations are to be made.

(Prior code § 7-19)

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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CIRCUIT CLERK
COOK COUNTY, IL
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CITY OF CHICAGO

2022 BUDGET ORDINANCE

CHICAGO

MAYOR LORI E. LIGHTFOOT

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Summary A

COMPARATIVE STATEMENT OF CORPORATE FUND REVENUES BY MAJOR SOURCES FOR THE YEARS 2020, 2021 AND 2022

Sources	Revised 2020	Published 2021	Revised 2021	Estimated 2022
Local Tax				
Municipal Public Utility Tax	$416,114,000	$390,803,000	$390,803,000	$388,902,000
Chicago Sales Tax / Home Rule Retailers' Occupation Tax	74,043,000	63,639,000	63,639,000	73,055,000
Transaction Taxes	508,851,000	478,129,000	478,129,000	582,313,000
Transportation Taxes	383,586,000	308,693,000	308,693,000	336,087,000
Recreation Taxes	273,349,000	223,911,000	223,911,000	274,350,000
Business Taxes	134,400,000	66,122,000	66,122,000	112,744,000
Total - Local Tax	**$1,790,343,000**	**$1,531,297,000**	**$1,531,297,000**	**$1,767,451,000**
Proceeds and Transfers In				
Proceeds and Transfers In	$642,510,000	$612,179,000	$612,179,000	$1,048,933,000
Total - Proceeds and Transfers In	**$642,510,000**	**$612,179,000**	**$612,179,000**	**$1,048,933,000**
Intergovernmental Revenue				
State Income Tax	$269,780,000	$262,279,000	$262,279,000	$366,600,000
Personal Property Replacement Tax	157,223,000	147,000,000	147,000,000	163,683,000
Municipal Auto Rental Tax	4,150,000	3,332,000	3,332,000	3,960,000
Reimbursements for City Services	2,000,000	2,000,000	2,000,000	2,000,000
Total - Intergovernmental Revenue	**$433,153,000**	**$414,611,000**	**$414,611,000**	**$536,243,000**
Local Non-Tax Revenue				
Licenses, Permits, and Certificates	$128,300,000	$119,200,000	$119,200,000	$119,600,000
Fines, Forfeitures and Penalties	342,700,000	381,500,000	381,500,000	369,700,000
Charges for Services	460,200,000	277,900,000	277,900,000	340,400,000
Municipal Parking	7,600,000	7,600,000	7,600,000	7,600,000
Leases, Rentals and Sales	33,700,000	39,300,000	39,300,000	29,300,000
Interest Income	3,500,000	6,500,000	6,500,000	6,500,000
Internal Service Earnings	361,463,000	410,732,000	410,732,000	485,773,000
Other Revenue	134,745,000	125,820,000	125,820,000	124,522,000
Total - Local Non-Tax Revenue	**$1,472,208,000**	**$1,368,552,000**	**$1,368,552,000**	**$1,483,395,000**
Total - All Sources	**$4,338,214,000**	**$3,926,639,000**	**$3,926,639,000**	**$4,836,022,000**
Net Current Assets at January 1	81,000,000	111,000,000	111,000,000	51,400,000
Net Total - All Sources	**$4,419,214,000**	**$4,037,639,000**	**$4,037,639,000**	**$4,887,422,000**

D 0019171

Summary B

SUMMARY OF ESTIMATED RESOURCES FROM WHICH APPROPRIATIONS ARE MADE FOR YEAR 2022

Fund No.	Funds	Gross Tax Levy (Revenue)	Other Revenue	Total Revenue	Prior Year Surplus/Deficit	Total Appropriable
PROPERTY TAX SUPPORTED FUNDS						
0510	Bond Redemption and Interest Series Fund	$144,136,000	$444,404,000	$588,540,000		$588,540,000
0521	Library Note Redemption and Interest Tender Notes Series "B" Fund	119,356,000		119,356,000		119,356,000
0549	City Colleges Bond Redemption and Interest Fund	34,032,000		34,032,000		34,032,000
0681	Municipal Employees' Annuity and Benefit Fund	175,416,000	791,600,000	967,016,000		967,016,000
0682	Laborers' and Retirement Board Annuity and Benefit Fund	55,961,000	62,827,000	118,788,000		118,788,000
0683	Policemen's Annuity and Benefit Fund	813,518,000	18,470,000	831,988,000		831,988,000
0684	Firemen's Annuity and Benefit Fund	366,968,000	47,570,000	414,538,000		414,538,000
Total - PROPERTY TAX SUPPORTED FUNDS		**$1,709,387,000**	**$1,364,871,000**	**$3,074,258,000**		**$3,074,258,000**

D 0019172

Summary B

Summary of Estimated Resources from which Appropriations are made for Year 2022 - Continued

Fund No.	Funds	Gross Tax Levy (Revenue)	Other Revenue	Total Revenue	Prior Year Surplus/Deficit	Total Appropriable
NON-PROPERTY TAX FUNDS						
0100	Corporate Fund		$4,836,022,000	$4,836,022,000	$51,400,000	$4,887,422,000
0200	Water Fund		777,831,000	777,831,000	17,478,000	795,309,000
0300	Vehicle Tax Fund		230,790,000	230,790,000		230,790,000
0310	Motor Fuel Tax Fund		119,307,000	119,307,000	3,416,000	122,723,000
0314	Sewer Fund		376,266,000	376,266,000	1,486,000	377,752,000
0346	Library Fund		118,547,000	118,547,000	10,752,000	129,299,000
0353	Emergency Communication Fund		154,930,000	154,930,000	21,004,000	175,934,000
0355	Special Events and Municipal Hotel Operators' Occupation Tax Fund		44,635,000	44,635,000		44,635,000
0383	Motor Fuel Tax Debt Service Fund		7,005,000	7,005,000	11,716,000	18,721,000
0525	Emergency Communication Bond Redemption and Interest Fund		16,427,000	16,427,000		16,427,000
0610	Chicago Midway Airport Fund		349,682,000	349,682,000		349,682,000
0740	Chicago O'Hare Airport Fund		1,588,843,000	1,588,843,000		1,588,843,000
0994	Controlled Substances Fund		100,000	100,000		100,000
0996	Affordable Housing Opportunity Fund		14,146,000	14,146,000	9,477,000	23,623,000
0B09	CTA Real Property Transfer Tax Fund		63,000,000	63,000,000		63,000,000
0B21	Tax Increment Financing Administration Fund		17,108,000	17,108,000		17,108,000
0B25	Chicago Police CTA Detail Fund		10,754,000	10,754,000		10,754,000
0B26	Chicago Parking Meters Fund		6,500,000	6,500,000		6,500,000
0B32	Garbage Collection Fund		62,255,000	62,255,000		62,255,000
0B40	Houseshare Surcharge - Homeless Services Fund		4,500,000	4,500,000	2,036,000	6,536,000
0B41	Neighborhood Opportunity Fund		11,253,000	11,253,000	40,000,000	51,253,000
0B42	Foreign Fire Insurance Tax Fund		6,000,000	6,000,000	14,410,000	20,410,000
0B43	Houseshare Surcharge - Domestic Violence Fund		2,250,000	2,250,000	352,000	2,602,000
0B70	Cannabis Regulation Tax		4,271,000	4,271,000	2,754,000	7,025,000
Total - NON-PROPERTY TAX FUNDS			**$8,822,422,000**	**$8,822,422,000**	**$186,281,000**	**$9,008,703,000**
Total - All Funds		**$1,709,387,000**	**$10,187,293,000**	**$11,896,680,000**	**$186,281,000**	**$12,082,961,000**
Deduct Transfers between Funds						1,345,455,000
Total - All Funds						**$10,737,506,000**
Deduct Proceeds of Debt						114,582,000
Net Total - All Funds						**$10,622,924,000**

(For Further Details See Estimate Statements)

D 0019173

Summary C

SUMMARY OF APPROPRIATIONS FROM FUNDS BY MAJOR PURPOSES FOR YEAR 2022

Fund No.	General Expense	Capital Outlay	Debt Service	Pension Funds	Specific Levies for Loss in Collection of Taxes	Total Appropriation
Property Tax Supported Funds						
0510 - Bond Redemption and Interest Series Fund			$582,773,781		$5,766,219	$588,540,000
0521 - Library Note Redemption and Interest Tender Notes Series "B" Fund			114,582,000		4,774,000	119,356,000
0549 - City Colleges Bond Redemption and Interest Fund			32,670,001		1,361,999	34,032,000
0681 - Municipal Employees' Annuity and Benefit Fund				959,999,000	7,017,000	967,016,000
0682 - Laborers' and Retirement Board Annuity and Benefit Fund				116,550,000	2,238,000	118,788,000
0683 - Policemen's Annuity and Benefit Fund				799,447,000	32,541,000	831,988,000
0684 - Firemen's Annuity and Benefit Fund				399,860,000	14,678,000	414,538,000
Total - Property Tax Supported Funds			**$730,025,782**	**$2,275,856,000**	**$68,376,218**	**$3,074,258,000**

D 0019174

Summary C

Summary of Appropriations from Funds by Major Purposes for Year 2022 - Continued

Fund No.	General Expense	Capital Outlay	Debt Service	Pension Funds	Specific Levies for Loss in Collection of Taxes	Total Appropriation
Non-Property Tax Supported Funds						
0100 - Corporate Fund	$4,141,715,325	$1,562,415	$414,975,260	$329,169,000		$4,887,422,000
0200 - Water Fund	475,028,096	7,037,133	235,921,771	77,322,000		795,309,000
0300 - Vehicle Tax Fund	229,489,629	1,300,371				230,790,000
0310 - Motor Fuel Tax Fund	122,723,000					122,723,000
0314 - Sewer Fund	168,446,624	398,596	179,888,780	29,018,000		377,752,000
0346 - Library Fund	121,691,028	715,972	2,200,000	4,692,000		129,299,000
0353 - Emergency Communication Fund	148,241,875	77,125		27,615,000		175,934,000
0355 - Special Events and Municipal Hotel Operators' Occupation Tax Fund	44,635,000					44,635,000
0383 - Motor Fuel Tax Debt Service Fund	6,036,064		12,684,936			18,721,000
0525 - Emergency Communication Bond Redemption and Interest Fund			16,427,000			16,427,000
0610 - Chicago Midway Airport Fund	177,370,266	1,558,711	146,574,023	24,179,000		349,682,000
0740 - Chicago O'Hare Airport Fund	773,358,712	6,339,612	701,672,676	107,472,000		1,588,843,000
0994 - Controlled Substances Fund	100,000					100,000
0996 - Affordable Housing Opportunity Fund	23,623,000					23,623,000
0B09 - CTA Real Property Transfer Tax Fund	63,000,000					63,000,000
0B21 - Tax Increment Financing Administration Fund	17,090,300	17,700				17,108,000
0B25 - Chicago Police CTA Detail Fund	10,754,000					10,754,000
0B26 - Chicago Parking Meters Fund	6,500,000					6,500,000
0B32 - Garbage Collection Fund	62,255,000					62,255,000
0B40 - Houseshare Surcharge - Homeless Services Fund	6,536,000					6,536,000
0B41 - Neighborhood Opportunity Fund	51,252,000	1,000				51,253,000
0B42 - Foreign Fire Insurance Tax Fund	5,102,500	15,307,500				20,410,000
0B43 - Houseshare Surcharge - Domestic Violence Fund	2,602,000					2,602,000
0B70 - Cannabis Regulation Tax	7,025,000					7,025,000
Total - Non-Property Tax Supported Funds	**$6,664,575,419**	**$34,316,135**	**$1,710,344,446**	**$599,467,000**		**$9,008,703,000**
Total - All Funds	**$6,664,575,419**	**$34,316,135**	**$2,440,370,228**	**$2,875,323,000**	**$68,376,218**	**$12,082,961,000**
Deduct Transfers between Funds						1,345,455,000
Total - All Funds						**$10,737,506,000**
Deduct Proceeds of Debt						114,582,000
Net Total - All Funds						**$10,622,924,000**

D 0019175

Summary D

SUMMARY OF PROPOSED 2022 APPROPRIATIONS BY FUNDS, DEPARTMENTS, AND OBJECT CLASSIFICATIONS

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0100 - Corporate Fund								
001 - Office of the Mayor	$10,386,275	$401,695	$104,000	$30,000			$200,000	$11,121,970
003 - Office of Inspector General	6,643,141	4,278,424	46,846	453,528	138,477		99,060	11,659,476
005 - Office of Budget and Management	3,240,050	22,500	500	5,800				3,268,850
015 - City Council								
1005 - City Council	$17,252,667	$29,500		$7,000			$11,110,000	$28,399,167
1010 - City Council Committees	4,075,188	366,900	4,000	93,600	9,500		156,750	4,705,938
1012 - Council Office of Financial Analysis	276,732						32,644	309,376
2295 - Legislative Reference Bureau	379,058			16,000				395,058
Total - 015 - City Council	$21,983,645	$396,400	$4,000	$116,600	$9,500		$11,299,394	$33,809,539
021 - Department of Housing	1,692,906	1,830,859	9,000				6,717,700	10,250,465
025 - Office of City Clerk	2,621,841	1,695,273		74,595				4,391,709
027 - Department of Finance								
2011 - City Comptroller	$3,268,659	$56,070	$250	$7,100				$3,332,079
2012 - Accounting and Financial Reporting	4,218,317	751,125	3,000	6,600				4,979,042
2015 - Financial Strategy and Operations	6,430,793	1,003,331	13,000	29,540			400	7,477,064
2020 - Revenue Services and Operations	24,263,139	29,241,677	3,000	235,233	55,000		40,000	53,838,049
Total - 027 - Department of Finance	$38,180,908	$31,052,203	$19,250	$278,473	$55,000		$40,400	$69,626,234
028 - City Treasurer's Office	1,293,420	921,184	16,500	6,500			6,000	2,243,604
030 - Department of Administrative Hearings	3,084,530	5,097,429	1,750	28,122			21,850	8,233,681
031 - Department of Law	28,304,618	3,375,219	72,110	62,878			10,000	31,824,825
033 - Department of Human Resources	6,583,038	517,762	2,560	29,775			40,000	7,173,135
035 - Department of Procurement Services	6,708,077	1,042,695	490	19,294	2,009			7,772,565
038 - Department of Assets, Information, and Services								
2103 - Bureau of Finance and Administration	$3,544,284	$109,963		$43,250				$3,697,497
2126 - Bureau of Facility Management	34,926,462	39,381,628		4,487,599				78,795,689
2131 - Bureau of Asset Management	3,672,210	15,621,756		36,266,684			767,015	56,327,665
2140 - Bureau of Fleet Operations	39,916,113	22,500,347	10,000	23,211,787	35,000			85,673,247
2145 - Bureau of Information Technology	8,463,712	23,114,058		17,100				31,594,870
Total - 038 - Department of Assets, Information, and Services	$90,522,781	$100,727,752	$10,000	$64,026,420	$35,000		$767,015	$256,088,968
039 - Board of Election Commissioners	9,079,353	15,964,325	21,460	763,466				25,828,604
041 - Chicago Department of Public Health	22,361,893	24,992,133	19,650	930,000	256,015		15,510,000	64,069,691
045 - Chicago Commission on Human Relations	1,017,741	117,477	700	2,600	11,000		4,000	1,153,518
048 - Mayor's Office for People with Disabilities	1,683,694	701,501	7,201	13,586	52,495		15,000	2,473,477
050 - Department of Family and Support Services	9,267,014	2,200,194	8,300	25,899			88,041,230	99,542,637
051 - Office of Public Safety Administration	17,979,197	19,978,810		2,299,021	142,000		6,014,201	46,413,229
054 - Department of Planning and Development	9,337,458	3,819,142	1,070	20,576	47,500		30,000	13,255,746

D 0019176

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

0100 - Corporate Fund - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
055 - Chicago Police Board	292,708	283,875	1,800	1,225				579,608
057 - Chicago Police Department	1,573,198,277	5,771,143	158,342	6,862,689	78,300		113,360,594	1,699,429,345
058 - Office of Emergency Management and Communications	10,790,648	38,405	400	129,100	8,000		40,000	11,006,553
059 - Chicago Fire Department	642,823,339	8,252,530	47,275	3,314,431			19,397,000	673,834,575
060 - Civilian Office of Police Accountability	12,551,853	1,006,840		63,500			1,106,000	14,728,193
062 - Community Commission for Public Safety and Accountability	1,360,335	2,073,572						3,433,907
067 - Department of Buildings	20,358,549	1,743,961	175,000	60,000			60,000	22,397,510
070 - Department of Business Affairs and Consumer Protection	15,321,114	5,484,715	19,780	95,534		10,000	51,000	20,982,143
073 - Chicago Animal Care and Control	5,724,770	782,605		660,479			6,000	7,173,854
077 - License Appeal Commission	102,732	94,472		600				197,804
078 - Board of Ethics	855,336	55,601	5,167	3,810				919,914
081 - Department of Streets and Sanitation								
2005 - Commissioner's Office	$1,954,913	$15,100		$4,671	$9,000		$25,000	$2,008,684
2006 - Administrative Services Division	1,959,477	45,435		5,408				2,010,320
2020 - Bureau of Sanitation	41,950,660	82,725,726		230,158	34,017			124,940,561
2025 - Bureau of Rodent Control	9,835,296	3,401,859		147,517	7,397			13,392,069
2045 - Bureau of Street Operations	15,730,029	4,180,417		867,460				20,777,906
2060 - Bureau of Forestry	18,186,925	3,153,085	1,900	168,826	150,000			21,660,736
Total - 081 - Department of Streets and Sanitation	$89,617,300	$93,521,622	$1,900	$1,424,040	$200,414		$25,000	$184,790,276
084 - Chicago Department of Transportation								
2105 - Commissioner's Office	$2,601,816	$176,497	$2,620	$6,500			$10,000	$2,797,433
2115 - Division of Administration	5,000,543	93,115	100	14,200			10,000	5,117,958
2125 - Division of Engineering		1,008,642						1,008,642
2130 - Division of Traffic Safety	1,046,073	15,514,432	5,000	2,350	3,500			16,571,355
2140 - Division of Sign Management	568,637	26,040	19,200	46,700	78,035			738,612
2145 - Division of Project Development	2,965,514	460,409	4,350	34,116	25,000			3,489,389
2150 - Division of Electrical Operations	1,961,758	2,040,795	131,560	21,230	24,230		10,000	4,189,573
2155 - Division of In-House Construction	4,009,124	159,881		78,300	35,940		10,000	4,293,245
2160 - Citywide Services	995,624	1,389,375					260,000	2,644,999
Total - 084 - Chicago Department of Transportation	$19,149,089	$20,869,186	$162,830	$203,396	$166,705		$300,000	$40,851,206
099 - Finance General	398,947,111	127,823,902	300,000	935,500	350,000		968,538,676	1,496,895,189
Total - 0100 - Corporate Fund	**$3,083,064,741**	**$486,935,406**	**$1,217,881**	**$82,941,437**	**$1,552,415**	**$10,000**	**$1,231,700,120**	**$4,887,422,000**
Percent of Total	**63.08**	**9.96**	**.02**	**1.70**	**.03**	**.00**	**25.20**	**100.00**

D 0019177

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0200 - Water Fund								
003 - Office of Inspector General	$1,128,445	$86,428	$1,074	$4,628			$1,215	$1,221,790
005 - Office of Budget and Management	136,872							136,872
027 - Department of Finance								
2012 - Accounting and Financial Reporting	$292,001							$292,001
2015 - Financial Strategy and Operations	447,021	177,322						624,343
2020 - Revenue Services and Operations	2,532,053	6,990,784		23,400			15,000	9,561,237
Total - 027 - Department of Finance	$3,271,075	$7,168,106		$23,400			$15,000	$10,477,581
028 - City Treasurer's Office	329,005	152,243						481,248
031 - Department of Law	1,527,890	173,799	4,218	3,839			1,323	1,711,069
033 - Department of Human Resources	200,837	3,808		208				204,853
035 - Department of Procurement Services	325,839							325,839
038 - Department of Assets, Information, and Services								
2126 - Bureau of Facility Management		$488,853		$7,056				$495,909
2131 - Bureau of Asset Management		740,788		27,687,211				28,427,999
2140 - Bureau of Fleet Operations	5,010,086	878,164		1,879,511				7,767,761
2145 - Bureau of Information Technology		8,292,717						8,292,717
Total - 038 - Department of Assets, Information, and Services	$5,010,086	$10,400,522		$29,573,778				$44,984,386
067 - Department of Buildings	2,858,765		18,000					2,876,765
088 - Department of Water Management								
2005 - Commissioner's Office	$5,406,680	$5,932,753	$18,400	$329,100	$107,328			$11,794,261
2010 - Bureau of Administrative Support	4,235,025	576,655	2,500	38,026	96,716		82,500	5,031,422
2015 - Bureau of Engineering Services	7,474,650	2,426,400	14,500	54,250	3,500	1,000,000		10,973,300
2020 - Bureau of Water Supply	67,054,422	9,561,650	4,200	17,781,190	2,123,383		100,000	96,624,845
2025 - Bureau of Operations and Distribution	74,974,670	9,614,313		6,892,483	656,391	2,946,315	367,919	95,452,091
2035 - Bureau of Meter Services	9,943,235	500	8,500	153,500	103,500			10,209,235
Total - 088 - Department of Water Management	$169,088,682	$28,112,271	$48,100	$25,248,549	$3,090,818	$3,946,315	$550,419	$230,085,154
099 - Finance General	32,444,834	15,740,552					454,618,057	502,803,443
Total - 0200 - Water Fund	**$216,322,330**	**$61,837,729**	**$71,392**	**$54,854,402**	**$3,090,818**	**$3,946,315**	**$455,186,014**	**$795,309,000**

D 0019178

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0300 - Vehicle Tax Fund								
015 - City Council	$588,000	$15,000		$20,000				$623,000
025 - Office of City Clerk	4,321,558	2,563,617	18,000	547,850			30,000	7,481,025
027 - Department of Finance								
2015 - Financial Strategy and Operations	$440,624							$440,624
2020 - Revenue Services and Operations	441,316			250	1,177,575			1,619,141
Total - 027 - Department of Finance	$881,940			$250	$1,177,575			$2,059,765
031 - Department of Law	1,670,840	156,290	2,491	2,947			1,006	1,833,574
038 - Department of Assets, Information, and Services								
2126 - Bureau of Facility Management		$1,910,302		$341,989				$2,252,291
2131 - Bureau of Asset Management		8,411,421		10,791,846				19,203,267
2140 - Bureau of Fleet Operations		110,768						110,768
2145 - Bureau of Information Technology		517,880						517,880
Total - 038 - Department of Assets, Information, and Services		$10,950,371		$11,133,835				$22,084,206
067 - Department of Buildings	512,555							512,555
081 - Department of Streets and Sanitation								
2045 - Bureau of Street Operations	$15,763,054	$2,766,447		$209,247	$77,785		$5,000	$18,821,533
2070 - Bureau of Traffic Services	14,641,866	9,767,850		176,945			551,800	25,138,461
Total - 081 - Department of Streets and Sanitation	$30,404,920	$12,534,297		$386,192	$77,785		$556,800	$43,959,994
084 - Chicago Department of Transportation								
2125 - Division of Engineering	$8,915,259	$330,963	$49,878	$17,000	$22,302			$9,335,402
2135 - Division of Infrastructure Management	6,108,285	8,367,423	106,550	39,150	22,709		4,000	14,648,117
2155 - Division of In-House Construction	48,878,679	394,482	18,500	36,250			35,000	49,362,911
Total - 084 - Chicago Department of Transportation	$63,902,223	$9,092,868	$174,928	$92,400	$45,011		$39,000	$73,346,430
099 - Finance General	23,962,351	9,451,098					45,476,002	78,889,451
Total - 0300 - Vehicle Tax Fund	**$126,244,387**	**$44,763,541**	**$195,419**	**$12,183,474**	**$1,300,371**		**$46,102,808**	**$230,790,000**

D 0019179

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0310 - Motor Fuel Tax Fund								
038 - Department of Assets, Information, and Services				$13,904,155				$13,904,155
081 - Department of Streets and Sanitation				18,779,870				18,779,870
084 - Chicago Department of Transportation								
2125 - Division of Engineering		$900,000						$900,000
2140 - Division of Sign Management	3,393,431	2,700,000		1,662,263				7,755,694
2145 - Division of Project Development		1,200,000						1,200,000
2150 - Division of Electrical Operations	26,684,657	820,825		3,801,995				31,307,477
2155 - Division of In-House Construction	28,115,192	3,990,760		6,405,524				38,511,476
2160 - Citywide Services		7,358,953						7,358,953
Total - 084 - Chicago Department of Transportation	$58,193,280	$16,970,538		$11,869,782				$87,033,600
099 - Finance General	5,375						3,000,000	3,005,375
Total - 0310 - Motor Fuel Tax Fund	**$58,198,655**	**$16,970,538**		**$44,553,807**			**$3,000,000**	**$122,723,000**
0314 - Sewer Fund								
003 - Office of Inspector General	$701,520	$53,763	$502	$2,106			$1,725	$759,616
027 - Department of Finance								
2015 - Financial Strategy and Operations		$34,300						$34,300
2020 - Revenue Services and Operations		1,628,237						1,628,237
Total - 027 - Department of Finance		$1,662,537						$1,662,537
028 - City Treasurer's Office	140,142	84,925						225,067
031 - Department of Law	827,517	89,350	2,822	2,394			805	922,888
038 - Department of Assets, Information, and Services								
2131 - Bureau of Asset Management		$550,754		$925,425				$1,476,179
2140 - Bureau of Fleet Operations	3,144,017	1,141,854		927,543				5,213,414
2145 - Bureau of Information Technology		31,602						31,602
Total - 038 - Department of Assets, Information, and Services	$3,144,017	$1,724,210		$1,852,968				$6,721,195
067 - Department of Buildings	1,265,465	750,000	8,000					2,023,465
088 - Department of Water Management								
2015 - Bureau of Engineering Services	$2,395,138	$724,910		$6,500	$28,000			$3,154,548
2025 - Bureau of Operations and Distribution	55,919,849	5,502,861	79,390	4,098,500	370,596		13,046,202	79,017,398
Total - 088 - Department of Water Management	$58,314,987	$6,227,771	$79,390	$4,105,000	$398,596		$13,046,202	$82,171,946
099 - Finance General	13,267,801	5,458,534					264,538,951	283,265,286
Total - 0314 - Sewer Fund	**$77,661,449**	**$16,051,090**	**$90,714**	**$5,962,468**	**$398,596**		**$277,587,683**	**$377,752,000**

D 0019180

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0346 - Library Fund								
038 - Department of Assets, Information, and Services								
2126 - Bureau of Facility Management	$340,000	$10,946,867		$903,287				$12,190,154
2131 - Bureau of Asset Management		1,814,559		4,187,491				6,002,050
2140 - Bureau of Fleet Operations		11,964		23,312				35,276
2145 - Bureau of Information Technology	1,331,964	358,810						1,690,774
Total - 038 - Department of Assets, Information, and Services	$1,671,964	$13,132,200		$5,114,090				$19,918,254
091 - Chicago Public Library	66,144,244	4,828,420	17,880	675,811	555,972		10,015,000	82,237,327
099 - Finance General	9,597,562	506,857			160,000		16,879,000	27,143,419
Total - 0346 - Library Fund	**$77,413,770**	**$18,467,477**	**$17,880**	**$5,789,901**	**$715,972**		**$26,894,000**	**$129,299,000**
0353 - Emergency Communication Fund								
051 - Office of Public Safety Administration	$12,028,550	$57,037,003	$90,000	$905,099	$77,125		$664,500	$70,802,277
058 - Office of Emergency Management and Communications	56,223,308	3,816,680		65,950			19,040	60,124,978
099 - Finance General	8,168,435	1,905,881					34,932,429	45,006,745
Total - 0353 - Emergency Communication Fund	**$76,420,293**	**$62,759,564**	**$90,000**	**$971,049**	**$77,125**		**$35,615,969**	**$175,934,000**
0355 - Special Events and Municipal Hotel Operators' Occupation Tax Fund								
001 - Office of the Mayor	$454,296							$454,296
015 - City Council	171,140			3,720				174,860
023 - Department of Cultural Affairs and Special Events	6,495,275	5,170,176	10,500	60,000			17,443,169	29,179,120
038 - Department of Assets, Information, and Services								
2126 - Bureau of Facility Management							$8,400,000	$8,400,000
2145 - Bureau of Information Technology		111,720						111,720
Total - 038 - Department of Assets, Information, and Services		$111,720					$8,400,000	$8,511,720
099 - Finance General	981,984	268,630					5,064,390	6,315,004
Total - 0355 - Special Events and Municipal Hotel Operators' Occupation Tax Fund	**$8,102,695**	**$5,550,526**	**$10,500**	**$63,720**			**$30,907,559**	**$44,635,000**
0383 - Motor Fuel Tax Debt Service Fund								
099 - Finance General							$18,721,000	$18,721,000
Total - 0383 - Motor Fuel Tax Debt Service Fund							**$18,721,000**	**$18,721,000**
0510 - Bond Redemption and Interest Series Fund								
099 - Finance General							$588,540,000	$588,540,000
Total - 0510 - Bond Redemption and Interest Series Fund							**$588,540,000**	**$588,540,000**

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
0521 - Library Note Redemption and Interest Tender Notes Series "B" Fund								
099 - Finance General							$119,356,000	$119,356,000
Total - 0521 - Library Note Redemption and Interest Tender Notes Series "B" Fund							**$119,356,000**	**$119,356,000**
0525 - Emergency Communication Bond Redemption and Interest Fund								
099 - Finance General							$16,427,000	$16,427,000
Total - 0525 - Emergency Communication Bond Redemption and Interest Fund							**$16,427,000**	**$16,427,000**
0549 - City Colleges Bond Redemption and Interest Fund								
099 - Finance General							$34,032,000	$34,032,000
Total - 0549 - City Colleges Bond Redemption and Interest Fund							**$34,032,000**	**$34,032,000**
0610 - Chicago Midway Airport Fund								
003 - Office of Inspector General	$165,935	$27,136	$273	$920				$194,264
027 - Department of Finance								
2012 - Accounting and Financial Reporting	$177,933	$10,720	$420	$500				$189,573
2015 - Financial Strategy and Operations	208,112	32,938						241,050
Total - 027 - Department of Finance	$386,045	$43,658	$420	$500				$430,623
028 - City Treasurer's Office	241,599	122,443						364,042
031 - Department of Law	336,922	70,021	5,127	2,498			863	415,431
033 - Department of Human Resources	118,449							118,449
035 - Department of Procurement Services	437,818	11,000		200				449,018
038 - Department of Assets, Information, and Services								
2131 - Bureau of Asset Management		$20,533		$7,030,514				$7,051,047
2140 - Bureau of Fleet Operations	1,587,120	724,858		748,395	401,011			3,461,384
2145 - Bureau of Information Technology		4,073						4,073
Total - 038 - Department of Assets, Information, and Services	$1,587,120	$749,464		$7,778,909	$401,011			$10,516,504
051 - Office of Public Safety Administration		16,488		25,750				42,238
057 - Chicago Police Department	9,579,674						70,200	9,649,874
058 - Office of Emergency Management and Communications	1,990,901			75,060				2,065,961
059 - Chicago Fire Department	8,711,056	90,000					170,100	8,971,156
085 - Chicago Department of Aviation	27,169,058	86,306,200	12,400	4,046,200	1,157,700		35,000	118,726,558
099 - Finance General	6,268,636	7,946,828	5,000				183,517,418	197,737,882
Total - 0610 - Chicago Midway Airport Fund	**$56,993,213**	**$95,383,238**	**$23,220**	**$11,930,037**	**$1,558,711**		**$183,793,581**	**$349,682,000**

D 0019182

Summary D

Summary of Proposed 2022 Appropriations by Funds, Departments, and Object Classifications - Continued

	Personnel Services	Contractual Services	Travel	Commodities	Equipment	Permanent Improvement and Land	Specific Items and Contingencies	Totals
Pension Funds							**$2,332,330,000**	**$2,332,330,000**
0740 - Chicago O'Hare Airport Fund								
003 - Office of Inspector General	$1,079,458	$80,263	$942	$3,752				$1,164,415
027 - Department of Finance								
2012 - Accounting and Financial Reporting	$1,954,738	$88,075		$4,000				$2,046,813
2015 - Financial Strategy and Operations	363,301	160,009						523,310
Total - 027 - Department of Finance	$2,318,039	$248,084		$4,000				$2,570,123
028 - City Treasurer's Office	818,305	278,151						1,096,456
031 - Department of Law	2,131,537	128,663	7,082	4,944			1,725	2,273,951
033 - Department of Human Resources	308,825	6,245						315,070
035 - Department of Procurement Services	1,691,719	44,000	300	600				1,736,619
038 - Department of Assets, Information, and Services								
2131 - Bureau of Asset Management		$442,351		$32,227,011				$32,669,362
2140 - Bureau of Fleet Operations	9,839,892	2,933,366		3,984,515	35,612			16,793,385
2145 - Bureau of Information Technology		9,147						9,147
Total - 038 - Department of Assets, Information, and Services	$9,839,892	$3,384,864		$36,211,526	$35,612			$49,471,894
051 - Office of Public Safety Administration		16,488		15,750				32,238
057 - Chicago Police Department	27,386,220						172,800	27,559,020
058 - Office of Emergency Management and Communications	4,195,915			15,140				4,211,055
059 - Chicago Fire Department	31,883,695	353,600					267,300	32,504,595
085 - Chicago Department of Aviation	157,051,413	305,236,300	183,000	18,792,100	6,304,000		2,180,000	489,746,813
099 - Finance General	29,454,247	102,823,017					843,883,487	976,160,751
Total - 0740 - Chicago O'Hare Airport Fund	**$268,159,265**	**$412,599,675**	**$191,324**	**$55,047,812**	**$6,339,612**		**$846,505,312**	**$1,588,843,000**
0994 - Controlled Substances Fund								
057 - Chicago Police Department		$100,000						$100,000
Total - 0994 - Controlled Substances Fund		**$100,000**						**$100,000**
0996 - Affordable Housing Opportunity Fund								
021 - Department of Housing	$390,097	$539,000					$21,882,932	$22,812,029
099 - Finance General	136,313						674,658	810,971
Total - 0996 - Affordable Housing Opportunity Fund	**$526,410**	**$539,000**					**$22,557,590**	**$23,623,000**

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DETAIL OF REVENUE ESTIMATES FOR 2022

0200 - Water Fund

Estimates at January 1, 2022		
Current Assets		$859,024,000
Current Liabilities		841,546,000
Prior Year Available Resources		**$17,478,000**
Estimated Revenue for 2022		
Interest	$3,000,000	
Miscellaneous and Other	18,000,000	
Water Rates	746,831,000	
Capital Funding	10,000,000	
Total appropriable revenue		**777,831,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2022)		**$795,309,000**

0300 - Vehicle Tax Fund

Estimates at January 1, 2022		
Current Assets		$84,039,000
Current Liabilities		84,039,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2022		
Transfers In	$1,000,000	
Contracted Abandoned Auto Towing	15,000	
Impoundment Fees	8,500,000	
Other Reimbursements	63,705,000	
Other Revenue	11,200,000	
Pavement Cut Fees	15,870,000	
Sale of Impounded Automobiles	2,500,000	
Vehicle Tax	128,000,000	
Total appropriable revenue		**230,790,000**
Total appropriable for charges and expenditures		**$230,790,000**

0310 - Motor Fuel Tax Fund

Estimates at January 1, 2022		
Current Assets		$28,822,000
Current Liabilities		25,406,000
Prior Year Available Resources		**$3,416,000**
Estimated Revenue for 2022		
Transfers In	$6,036,000	
Other Revenue	4,300,000	
Distributive Share of State Motor Fuel Tax	108,971,000	
Total appropriable revenue		**119,307,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2022)		**$122,723,000**

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Detail of Revenue Estimates for 2022 - Continued

0314 - Sewer Fund

Estimates at January 1, 2022		
Current Assets		$548,532,000
Current Liabilities		547,046,000
Prior Year Available Resources		**$1,486,000**
Estimated Revenue for 2022		
Interest	$2,000,000	
Miscellaneous and Other	16,166,000	
Sewer Rates	354,000,000	
Capital Funding	4,100,000	
Total appropriable revenue		**376,266,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2022)		**$377,752,000**

0346 - Library Fund

Estimates at January 1, 2022		
Current Assets		$140,562,000
Current Liabilities		129,810,000
Prior Year Available Resources		**$10,752,000**
Estimated Revenue for 2022		
Other Revenue	$400,000	
Proceeds of Debt	114,582,000	
Corporate Fund Subsidy	3,300,000	
Fine Receipts	100,000	
Rental of Facilities	165,000	
Total appropriable revenue		**118,547,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2022)		**$129,299,000**

0353 - Emergency Communication Fund

Estimates at January 1, 2022		
Current Assets		$69,428,000
Current Liabilities		48,424,000
Prior Year Available Resources		**$21,004,000**
Estimated Revenue for 2022		
Transfers In	$11,700,000	
Telephone Surcharge	143,230,000	
Total appropriable revenue		**154,930,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2022)		**$175,934,000**

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0200 - Water Fund
003 - OFFICE OF INSPECTOR GENERAL

(003/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$1,116,345
0015	Schedule Salary Adjustments	12,100
0000 Personnel Services - Total*		**$1,128,445**
0100 Contractual Services		
0130	Postage	$309
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	1,268
0143	Court Reporting	9,808
0149	For Software Maintenance and Licensing	35,801
0157	Rental of Equipment and Services	7,307
0159	Lease Purchase Agreements for Equipment and Machinery	1,295
0162	Repair/Maintenance of Equipment	1,632
0166	Dues, Subscriptions and Memberships	2,390
0169	Technical Meeting Costs	14,867
0181	Mobile Communication Services	4,155
0189	Telephone - Non-Centrex Billings	7,596
0100 Contractual Services - Total*		**$86,428**
0200 Travel		
0245	Reimbursement to Travelers	$126
0270	Local Transportation	948
0200 Travel - Total*		**$1,074**
0300 Commodities and Materials		
0320	Gasoline	$386
0340	Material and Supplies	821
0348	Books and Related Material	288
0350	Stationery and Office Supplies	3,133
0300 Commodities and Materials - Total*		**$4,628**
0700	**Contingencies**	**1,215**
Appropriation Total*		**$1,221,790**

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Positions and Salaries

	Position	No	Rate
3010 - Operations			
1718	Chief Forensic Data Analyst	1	$115,560
06A4	Data Services Administrator-Excluded	1	91,944
0641	Forensic Data Analyst	1	94,428
	Schedule Salary Adjustments		1,166
Section Position Total		**3**	**$303,098**
3015 - Legal			
1368	Compliance Officer	1	$86,484
1262	Assistant Inspector General	1	110,412
1215	Chief Assistant Inspector General	1	117,984
	Schedule Salary Adjustments		2,567
Section Position Total		**3**	**$317,447**
3020 - Investigations			
1222	Investigator III - IG	1	$108,900
1222	Investigator III - IG	1	82,764
1221	Investigator II - IG	1	75,732
	Schedule Salary Adjustments		2,065
Section Position Total		**3**	**$269,461**
3027 - Audit and Program Review			
9659	Deputy Inspector General	1	$139,680
1125	Performance Analyst	2	75,732
	Schedule Salary Adjustments		6,302
Section Position Total		**3**	**$297,446**
Position Total		**12**	**$1,187,452**
	Turnover		**(59,007)**
Position Net Total		**12**	**$1,128,445**

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0200 - Water Fund
005 - OFFICE OF BUDGET AND MANAGEMENT

(005/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	136,872
0000 Personnel Services - Total*		**$136,872**
Appropriation Total*		**$136,872**

Positions and Salaries

	Position	No	Rate
3050 - Revenue and Expenditure Analysis			
9656	Deputy Budget Director	1	$136,872
Section Position Total		**1**	**$136,872**
Position Total		**1**	**$136,872**

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(027/1005/2012)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	292,001
0000 Personnel Services - Total*		**$292,001**
Appropriation Total*		**$292,001**

Positions and Salaries

	Position	No	Rate
3019 - Accounting and Financial Reporting			
4054 - Enterprise Auditing and Accounting			
0120	Supervisor of Accounting	1	$86,484
0111	Lead Accountant	1	111,816
0110	Accountant	1	102,732
Subsection Position Total		**3**	**$301,032**
Section Position Total		**3**	**$301,032**
Position Total		**3**	**$301,032**
	Turnover		**(9,031)**
Position Net Total		**3**	**$292,001**

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(027/1005/2015)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	447,021
0000 Personnel Services - Total*		**$447,021**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$146,250
0149	For Software Maintenance and Licensing	10,640
0154	For the Rental and Maintenance of Data Processing, Office Automation and Data Communications Hardware	20,000
0166	Dues, Subscriptions and Memberships	432
0100 Contractual Services - Total*		**$177,322**
Appropriation Total*		**$624,343**

Positions and Salaries

	Position	No	Rate
3016 - Financial Strategy			
4006 - Financial Policy			
0144	Fiscal Policy Analyst	1	$91,200
0139	Senior Fiscal Policy Analyst	1	91,920
Subsection Position Total		**2**	**$183,120**
Section Position Total		**2**	**$183,120**
3017 - Financial Operations			
4026 - Cash Management and Disbursements			
1501	Central Voucher Coordinator	1	$70,860
1501	Central Voucher Coordinator	1	48,420
0192	Auditor II	1	102,516
0109	Accounting Technician	1	53,088
Subsection Position Total		**4**	**$274,884**
Section Position Total		**4**	**$274,884**
Position Total		**6**	**$458,004**
	Turnover		**(10,983)**
Position Net Total		**6**	**$447,021**

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(027/1005/2020)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$2,527,688
0015	Schedule Salary Adjustments	4,365
0000 Personnel Services - Total*		**$2,532,053**
0100 Contractual Services		
0125	Office and Building Services	$750
0130	Postage	1,400,000
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	5,569,915
0156	Lock Box Rental	1,577
0159	Lease Purchase Agreements for Equipment and Machinery	18,542
0100 Contractual Services - Total*		**$6,990,784**
0300 Commodities and Materials		
0340	Material and Supplies	$3,400
0350	Stationery and Office Supplies	20,000
0300 Commodities and Materials - Total*		**$23,400**
9400 Transfers and Reimbursements		
9438	For Services Provided by the Department of Assets, Information, and Services	15,000
9400 Transfers and Reimbursements - Total		**$15,000**
Appropriation Total*		**$9,561,237**
Department Total		**$10,477,581**

Positions and Salaries

	Position	No	Rate
3154 - Payment Processing			
4641 - Cashiering			
0432	Supervising Clerk	1	$93,660
0432	Supervising Clerk	1	53,952
0235	Payment Services Representative	2	77,772
0235	Payment Services Representative	1	74,280
0235	Payment Services Representative	1	55,620
0235	Payment Services Representative	1	48,420
0235	Payment Services Representative	2	44,808
	Schedule Salary Adjustments		1,140
Subsection Position Total		**9**	**$572,232**

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3154 - Payment Processing - Continued

	Position	No	Rate
4642 - Reconciliation			
0111	Lead Accountant	1	$111,816
0110	Accountant	1	81,468
Subsection Position Total		**2**	**$193,284**
Section Position Total		**11**	**$765,516**
3220 - Accounts Receivable			
4202 - Advanced Collections			
0431	Clerk IV	1	$44,808
Subsection Position Total		**1**	**$44,808**
4205 - Billing Exceptions and Escalation			
9684	Deputy Director	1	$130,260
0431	Clerk IV	2	44,808
0325	Supervisor of Customer Accounts	1	107,700
0325	Supervisor of Customer Accounts	1	102,732
0320	Assistant to the Commissioner	1	91,944
0308	Staff Assistant	1	102,732
0308	Staff Assistant	1	93,660
0308	Staff Assistant	1	89,388
0306	Assistant Director	1	105,648
0216	Manager of Customer Services	1	105,648
0167	Manager of Revenue Collections	1	107,904
0167	Manager of Revenue Collections	1	98,556
0110	Accountant	1	70,152
0109	Accounting Technician	2	85,344
0109	Accounting Technician	1	77,772
0109	Accounting Technician	1	50,688
0109	Accounting Technician	3	49,176
0101	Accountant I	2	63,972
	Schedule Salary Adjustments		3,225
Subsection Position Total		**23**	**$1,873,785**
Section Position Total		**24**	**$1,918,593**
Position Total		**35**	**$2,684,109**
	Turnover		**(152,056)**
Position Net Total		**35**	**$2,532,053**
Department Position Total		**44**	**$3,443,145**
	Turnover		**(172,070)**
Department Position Net Total		**44**	**$3,271,075**

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0200 - Water Fund
028 - CITY TREASURER'S OFFICE
2005 - OFFICE OF CITY TREASURER

(028/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	329,005
0000 Personnel Services - Total*		**$329,005**
0100 Contractual Services		
0138	For Professional Services for Information Technology Maintenance	$86,954
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	65,289
0100 Contractual Services - Total*		**$152,243**
Appropriation Total*		**$481,248**

Positions and Salaries

	Position	No	Rate
3010 - Portfolio Management			
9676	Assistant City Treasurer	1	$131,508
9676	Assistant City Treasurer	1	84,000
Section Position Total		**2**	**$215,508**
3020 - Administration			
0340	Assistant to the City Treasurer	1	$63,060
Section Position Total		**1**	**$63,060**
3025 - Economic Development			
1430	Policy Analyst	1	$60,612
Section Position Total		**1**	**$60,612**
Position Total		**4**	**$339,180**
	Turnover		**(10,175)**
Position Net Total		**4**	**$329,005**

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(031/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$1,521,063
0015	Schedule Salary Adjustments	6,357
0020	Overtime	470
0000 Personnel Services - Total*		**$1,527,890**
0100 Contractual Services		
0130	Postage	$4,235
0138	For Professional Services for Information Technology Maintenance	15,700
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	50,517
0141	Appraisals	2,500
0143	Court Reporting	54,458
0145	Legal Expenses	12,813
0149	For Software Maintenance and Licensing	16,800
0150	Publications and Reproduction - Outside Services. To Be Expended with the Prior Approval of Graphics Services	1,000
0157	Rental of Equipment and Services	672
0159	Lease Purchase Agreements for Equipment and Machinery	8,832
0162	Repair/Maintenance of Equipment	1,202
0166	Dues, Subscriptions and Memberships	286
0169	Technical Meeting Costs	4,140
0178	Freight and Express Charges	644
0100 Contractual Services - Total*		**$173,799**
0200 Travel		
0229	Transportation and Expense Allowance	$230
0245	Reimbursement to Travelers	2,200
0270	Local Transportation	1,788
0200 Travel - Total*		**$4,218**
0300 Commodities and Materials		
0348	Books and Related Material	$150
0350	Stationery and Office Supplies	3,689
0300 Commodities and Materials - Total*		**$3,839**
9400 Transfers and Reimbursements		
9438	For Services Provided by the Department of Assets, Information, and Services	1,323
9400 Transfers and Reimbursements - Total		**$1,323**
Appropriation Total*		**$1,711,069**

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Positions and Salaries

	Position	No	Rate
3019 - Torts			
4002 - Water Torts			
1673	Assistant Corporation Counsel III	1	$94,188
1652	Chief Assistant Corporation Counsel	1	137,424
1641	Assistant Corporation Counsel Supervisor	2	136,524
Subsection Position Total		**4**	**$504,660**
Section Position Total		**4**	**$504,660**
3022 - Employment Litigation			
4007 - Water Employment Litigation			
1673	Assistant Corporation Counsel III	1	$71,304
Subsection Position Total		**1**	**$71,304**
Section Position Total		**1**	**$71,304**
3028 - Labor			
4012 - Water Labor			
1672	Assistant Corporation Counsel II	1	$85,836
1641	Assistant Corporation Counsel Supervisor	1	130,320
1611	Case Analyst - Law	1	100,896
	Schedule Salary Adjustments		2,720
Subsection Position Total		**3**	**$319,772**
Section Position Total		**3**	**$319,772**
3039 - Investigations and Prosecutions			
4039 - Legal Information			
1674	Assistant Corporation Counsel Senior	1	$118,776
1652	Chief Assistant Corporation Counsel	1	137,424
1643	Assistant Corporation Counsel I	1	85,836
	Schedule Salary Adjustments		3,637
Subsection Position Total		**3**	**$345,673**
Section Position Total		**3**	**$345,673**
3249 - Collections, Ownership and Administrative Litigation			
1650	Deputy Corporation Counsel	1	$151,176
1643	Assistant Corporation Counsel I	1	81,936
Section Position Total		**2**	**$233,112**
3644 - Finance and Economic Development			
1641	Assistant Corporation Counsel Supervisor	1	$136,524
Section Position Total		**1**	**$136,524**
Position Total		**14**	**$1,611,045**
	Turnover		**(83,625)**
Position Net Total		**14**	**$1,527,420**

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0200 - Water Fund
033 - DEPARTMENT OF HUMAN RESOURCES

(033/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	200,837
0000 Personnel Services - Total*		**$200,837**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	3,808
0100 Contractual Services - Total*		**$3,808**
0300 Commodities and Materials		
0350	Stationery and Office Supplies	208
0300 Commodities and Materials - Total*		**$208**
Appropriation Total*		**$204,853**

Positions and Salaries

	Position	No	Rate
3040 - Employment Services, Hiring and Compensation			
4045 - Hiring Classification			
1370	Testing Administrator	1	$84,936
Subsection Position Total		**1**	**$84,936**
Section Position Total		**1**	**$84,936**
3720 - Employment Services, Hiring and Compensation			
1380	Recruiter	1	$122,112
Section Position Total		**1**	**$122,112**
Position Total		**2**	**$207,048**
	Turnover		**(6,211)**
Position Net Total		**2**	**$200,837**

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0200 - Water Fund
035 - DEPARTMENT OF PROCUREMENT SERVICES

(035/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$320,157
0015	Schedule Salary Adjustments	5,682
0000 Personnel Services - Total*		**$325,839**
Appropriation Total*		**$325,839**

Positions and Salaries

	Position	No	Rate
3012 - Contract Management			
4120 - Construction			
1507	Procurement Specialist	1	$84,492
	Schedule Salary Adjustments		2,282
Subsection Position Total		**1**	**$86,774**
4126 - Commodities			
1507	Procurement Specialist	1	$84,492
1507	Procurement Specialist	1	76,992
	Schedule Salary Adjustments		1,630
Subsection Position Total		**2**	**$163,114**
Section Position Total		**3**	**$249,888**
3023 - Office of Contracting Equity			
1504	Certification / Compliance Officer	1	$84,084
	Schedule Salary Adjustments		1,770
Section Position Total		**1**	**$85,854**
Position Total		**4**	**$335,742**
	Turnover		**(9,903)**
Position Net Total		**4**	**$325,839**

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2126 - BUREAU OF FACILITY MANAGEMENT

(038/1005/2126)

	Appropriations	Amount
0100 Contractual Services		
0125	Office and Building Services	$395,852
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	93,001
0100 Contractual Services - Total*		**$488,853**
0300 Commodities and Materials		
0313	Cleaning and Sanitation Supplies	7,056
0300 Commodities and Materials - Total*		**$7,056**
Appropriation Total*		**$495,909**

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2131 - BUREAU OF ASSET MANAGEMENT

(038/1005/2131)

	Appropriations	Amount
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$171,104
0155	Rental of Property	569,684
0100 Contractual Services - Total*		**$740,788**
0300 Commodities and Materials		
0315	Motor Vehicle Diesel Fuel	$1,215,698
0320	Gasoline	323,481
0322	Natural Gas	10,759,722
0331	Electricity	15,388,310
0300 Commodities and Materials - Total*		**$27,687,211**
Appropriation Total*		**$28,427,999**

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2140 - BUREAU OF FLEET OPERATIONS

(038/1005/2140)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$4,477,430
0012	Contract Wage Increment - Prevailing Rate	43,699
0015	Schedule Salary Adjustments	1,320
0020	Overtime	487,637
0000 Personnel Services - Total*		**$5,010,086**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$419,033
0149	For Software Maintenance and Licensing	24,992
0162	Repair/Maintenance of Equipment	116,487
0176	Maintenance and Operation of City Owned Vehicles	317,652
0100 Contractual Services - Total*		**$878,164**
0300 Commodities and Materials		
0360	Repair Parts and Material	1,879,511
0300 Commodities and Materials - Total*		**$1,879,511**
Appropriation Total*		**$7,767,761**

Positions and Salaries

	Position	No	Rate
3222 - Fleet Operations - Water			
7638	Hoisting Engineer - Mechanic	11	$56.60H
7634	Foreman of Hoisting Engineer - Mechanics	1	56.10H
7186	Motor Truck Driver - Tire Repair	4	39.84H
7183	Motor Truck Driver	1	39.25H
7160	Fleet Services Assistant	5	26.69H
7136	Servicewriter	1	93,624
7136	Servicewriter	1	55,596
6679	Foreman of Machinists - Automotive	2	53.18H
6673	Machinist - Automotive	14	50.68H
6605	Blacksmith	2	50.10H
5034	Electrical Mechanic - Automotive	3	51.00H
0432	Supervising Clerk	1	53,952
0431	Clerk IV	2	77,772
	Schedule Salary Adjustments		1,320
Section Position Total		**48**	**$4,686,104**
Position Total		**48**	**$4,686,104**
	Turnover		**(207,354)**
Position Net Total		**48**	**$4,478,750**

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2145 - BUREAU OF INFORMATION TECHNOLOGY

(038/1005/2145)

	Appropriations	Amount
0100 Contractual Services		
0138	For Professional Services for Information Technology Maintenance	$1,342,880
0139	For Professional Services for Information Technology Development	838,000
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	4,758,135
0149	For Software Maintenance and Licensing	195,454
0181	Mobile Communication Services	228,700
0188	Vehicle Tracking Service	211,321
0189	Telephone - Non-Centrex Billings	26,200
0190	Telephone - Centrex Billings	201,447
0196	Data Circuits	450,000
0197	Telephone - Maintenance and Repair of Equipment and Voicemail	40,580
0100 Contractual Services - Total*		**$8,292,717**
Appropriation Total*		**$8,292,717**

Department Total		**$44,984,386**

Department Position Total	**48**	**$4,686,104**
Turnover		**(207,354)**
Department Position Net Total	**48**	**$4,478,750**

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0200 - Water Fund
067 - DEPARTMENT OF BUILDINGS

(067/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$2,787,929
0012	Contract Wage Increment - Prevailing Rate	28,876
0015	Schedule Salary Adjustments	1,960
0020	Overtime	40,000
0000 Personnel Services - Total*		**$2,858,765**
0200 Travel		
0229	Transportation and Expense Allowance	18,000
0200 Travel - Total*		**$18,000**
Appropriation Total*		**$2,876,765**

Positions and Salaries

	Position	No	Rate
3016 - Code Enforcement			
4272 - Strategic Task Force			
2231	Plumbing Inspector	3	$9,511.50M
Subsection Position Total		**3**	**$342,414**
Section Position Total		**3**	**$342,414**
3025 - Technical Inspections			
4110 - Plumbing Code Compliance Inspection			
2235	Assistant Chief Plumbing Inspector	1	$10,262.39M
2231	Plumbing Inspector	14	9,511.50M
0302	Administrative Assistant II	1	70,860
	Schedule Salary Adjustments		1,960
Subsection Position Total		**16**	**$1,793,901**
Section Position Total		**16**	**$1,793,901**
3035 - Plumbing Inspection			
2237	Chief Plumbing Inspector	1	$11,617.80M
Section Position Total		**1**	**$139,414**
3215 - Plan Review			
2231	Plumbing Inspector	6	$9,511.50M
Section Position Total		**6**	**$684,828**
Position Total		**26**	**$2,960,557**
	Turnover		**(170,668)**
Position Net Total		**26**	**$2,789,889**

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0200 - Water Fund
088 - DEPARTMENT OF WATER MANAGEMENT
2005 - COMMISSIONER'S OFFICE

(088/1005/2005)

The Department of Water Management ("DWM") is responsible for the delivery of water to Chicago residents and suburban communities. DWM also transmits waste water from homes and businesses along with storm water runoff from streets to the Water Reclamation system. Operations rely on a network of purification plants, tunnels, pumping stations, structures, and water and sewer mains.

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$5,252,284
0012	Contract Wage Increment - Prevailing Rate	25,366
0015	Schedule Salary Adjustments	15,786
0020	Overtime	113,244
0000 Personnel Services - Total*		**$5,406,680**
0100 Contractual Services		
0130	Postage	$240,000
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	4,351,678
0150	Publications and Reproduction - Outside Services. To Be Expended with the Prior Approval of Graphics Services	71,900
0161	Operation, Repair or Maintenance of Facilities	52,000
0162	Repair/Maintenance of Equipment	466,675
0166	Dues, Subscriptions and Memberships	583,000
0169	Technical Meeting Costs	167,500
0100 Contractual Services - Total*		**$5,932,753**
0200 Travel		
0245	Reimbursement to Travelers	18,400
0200 Travel - Total*		**$18,400**
0300 Commodities and Materials		
0340	Material and Supplies	$314,100
0348	Books and Related Material	500
0350	Stationery and Office Supplies	14,500
0300 Commodities and Materials - Total*		**$329,100**
0400 Equipment		
0424	Furniture and Furnishings	$7,500
0440	Machinery and Equipment	99,828
0400 Equipment - Total*		**$107,328**
Appropriation Total*		**$11,794,261**

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Positions and Salaries

	Position	No	Rate
3003 - Agency Management			
9988	Commissioner of Water Management	1	$183,852
9813	Managing Deputy Commissioner	1	160,476
9813	Managing Deputy Commissioner	1	152,772
9679	Deputy Commissioner	1	136,512
9660	First Deputy Commissioner	1	166,992
0313	Assistant Commissioner	1	101,532
Section Position Total		**6**	**$902,136**
3005 - Management Support			
5535	Water Research Specialist	1	$94,152
1694	Director of Legal Services	1	142,404
1430	Policy Analyst	1	79,176
0320	Assistant to the Commissioner	1	83,808
0304	Assistant to Commissioner	1	105,696
0155	Manager of Audit and Internal Controls	1	131,508
	Schedule Salary Adjustments		7,458
Section Position Total		**6**	**$644,202**
3010 - Public Relations			
9715	Director of News Affairs	1	$120,252
5630	Coordinating Engineer I		83,100
3076	Coordinator of Community Services	2	67,944
0729	Information Coordinator	1	67,944
0705	Director of Public Affairs	1	120,252
0310	Project Manager	1	104,604
0302	Administrative Assistant II	1	48,420
	Schedule Salary Adjustments		3,096
Section Position Total		**7**	**$600,456**
3015 - Cost Recovery			
1646	Attorney	1	$93,768
1645	Associate Staff Attorney	1	63,000
Section Position Total		**2**	**$156,768**

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	Position	No	Rate
3075 - Safety and Security			
9679	Deputy Commissioner	1	$128,916
6328	Watchman	12,480H	24.39H
6328	Watchman	40	24.39H
6304	Safety Specialist - Water Management	2	102,708
6304	Safety Specialist - Water Management		61,008
6304	Safety Specialist - Water Management	2	61,008
4218	Coordinator of Security Services	1	67,944
0313	Assistant Commissioner	1	112,872
0303	Administrative Assistant III	1	85,344
0303	Administrative Assistant III	1	53,952
0302	Administrative Assistant II	1	77,772
0289	Safety Administrator	1	101,532
	Schedule Salary Adjustments		5,232
Section Position Total		**51**	**$3,294,631**
Position Total		**72**	**$5,598,193**
	Turnover		**(330,123)**
Position Net Total		**72**	**$5,268,070**

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(088/1010/2010)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$3,825,407
0015	Schedule Salary Adjustments	9,618
0020	Overtime	400,000
0000 Personnel Services - Total*		**$4,235,025**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$57,950
0149	For Software Maintenance and Licensing	80,000
0154	For the Rental and Maintenance of Data Processing, Office Automation and Data Communications Hardware	90,000
0159	Lease Purchase Agreements for Equipment and Machinery	333,205
0168	Educational Development through Cooperative Education Program and Apprenticeship Program	10,500
0169	Technical Meeting Costs	5,000
0100 Contractual Services - Total*		**$576,655**
0200 Travel		
0245	Reimbursement to Travelers	2,500
0200 Travel - Total*		**$2,500**
0300 Commodities and Materials		
0312	Software Purchases	$6,426
0350	Stationery and Office Supplies	31,600
0300 Commodities and Materials - Total*		**$38,026**
0400 Equipment		
0446	For the Purchase of Data Processing, Office Automation and Data Communication Hardware	96,716
0400 Equipment - Total*		**$96,716**
9400 Transfers and Reimbursements		
9438	For Services Provided by the Department of Assets, Information, and Services	82,500
9400 Transfers and Reimbursements - Total		**$82,500**
Appropriation Total*		**$5,031,422**

Positions and Salaries

	Position	No	Rate
3048 - Agency Management			
0311	Projects Administrator	1	$92,832
Section Position Total		**1**	**$92,832**

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	Position	No	Rate
3060 - Purchasing			
9679	Deputy Commissioner	1	$128,916
1588	Procurement Control Officer	1	81,468
1572	Chief Contract Expediter	1	71,280
1191	Contracts Administrator	1	128,916
0345	Contracts Coordinator	1	80,652
Section Position Total		**5**	**$491,232**
3065 - Personnel/Payroll/Labor Relations			
9679	Deputy Commissioner	1	$139,620
1388	Labor Relations Specialist	1	55,536
1335	Associate Human Resources Business Partner-Excluded	3	87,804
1335	Associate Human Resources Business Partner-Excluded	1	61,920
1335	Associate Human Resources Business Partner-Excluded	1	56,424
1315	Human Resources Business Partner	1	105,696
0450	Clerk IV (Timekeeper)	5	85,344
0450	Clerk IV (Timekeeper)	2	81,468
0450	Clerk IV (Timekeeper)	2	49,176
0366	Staff Assistant - Excluded	1	79,968
0366	Staff Assistant - Excluded	1	76,380
0313	Assistant Commissioner	1	119,040
	Schedule Salary Adjustments		7,102
Section Position Total		**20**	**$1,653,106**
3071 - Information Technology			
1730	Program Analyst	1	$64,992
0625	Chief Programmer/Analyst	1	142,176
Section Position Total		**2**	**$207,168**
3072 - Finance			
9679	Deputy Commissioner	1	$139,620
0832	Personal Computer Operator II	1	70,860
0432	Supervising Clerk	1	93,660
0431	Clerk IV	1	44,808
0303	Administrative Assistant III	1	93,660
0302	Administrative Assistant II	2	77,772
0302	Administrative Assistant II	1	44,808
0187	Director of Accounting	1	98,616
0134	Financial Analyst	1	100,896
0126	Financial Officer	1	121,440
0120	Supervisor of Accounting	1	86,484
0118	Director of Finance	1	115,656
0117	Assistant Director of Finance	1	112,152
0111	Lead Accountant	1	106,044
0111	Lead Accountant	1	77,772
0109	Accounting Technician	1	93,660
0109	Accounting Technician	1	49,176
0103	Accountant III	1	70,428
	Schedule Salary Adjustments		2,516
Section Position Total		**19**	**$1,677,800**
Position Total		**47**	**$4,122,138**
	Turnover		**(287,113)**
Position Net Total		**47**	**$3,835,025**

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(088/1015/2015)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$7,398,837
0012	Contract Wage Increment - Prevailing Rate	35,806
0015	Schedule Salary Adjustments	165
0020	Overtime	39,842
0000 Personnel Services - Total*		**$7,474,650**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$2,410,500
0162	Repair/Maintenance of Equipment	2,400
0169	Technical Meeting Costs	13,500
0100 Contractual Services - Total*		**$2,426,400**
0200 Travel		
0229	Transportation and Expense Allowance	$5,000
0245	Reimbursement to Travelers	9,500
0200 Travel - Total*		**$14,500**
0300 Commodities and Materials		
0340	Material and Supplies	$30,000
0345	Apparatus and Instruments	4,000
0348	Books and Related Material	1,250
0350	Stationery and Office Supplies	19,000
0300 Commodities and Materials - Total*		**$54,250**
0400 Equipment		
0424	Furniture and Furnishings	3,500
0400 Equipment - Total*		**$3,500**
0500 Permanent Improvements		
0521	Maintenance and Construction	1,000,000
0500 Permanent Improvements - Total*		**$1,000,000**
Appropriation Total*		**$10,973,300**

Positions and Salaries

	Position	No	Rate
3103 - Agency Management			
9679	Deputy Commissioner	1	$139,620
0308	Staff Assistant	1	89,388
Section Position Total		**2**	**$229,008**

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	Position	No	Rate
3105 - Capital Planning			
6054	Mechanical Engineer IV	1	$122,112
5693	Chief Water Engineer	3	135,528
5632	Coordinating Engineer II	1	121,440
5630	Coordinating Engineer I	1	117,864
Section Position Total		**6**	**$768,000**
3110 - Engineering Services			
5693	Chief Water Engineer	2	$135,528
5630	Coordinating Engineer I	1	117,864
5615	Civil Engineer V	1	105,648
5615	Civil Engineer V	1	94,788
5611	Managing Engineer - Water Department	1	122,664
0303	Administrative Assistant III	1	85,344
	Schedule Salary Adjustments		165
Section Position Total		**7**	**$797,529**
3116 - Inspections Services			
4001 - Water Inspection Services			
2237	Chief Plumbing Inspector	1	$11,617.80M
2235	Assistant Chief Plumbing Inspector	1	10,262.39M
2233	Plumbing Inspector - in Charge	3	9,681.50M
2231	Plumbing Inspector	19	9,511.50M
0832	Personal Computer Operator II	1	70,860
0430	Clerk III	1	64,620
0303	Administrative Assistant III	1	93,660
Subsection Position Total		**27**	**$3,008,859**
Section Position Total		**27**	**$3,008,859**
3121 - Design and Construction Services			
4003 - Water Design and Construction Services			
6144	Engineering Technician V	1	$112,716
6143	Engineering Technician IV		59,184
5630	Coordinating Engineer I	5	117,864
5615	Civil Engineer V	14	94,788
5614	Civil Engineer IV	1	122,112
5613	Civil Engineer III	3	77,772
5612	Civil Engineer II	5	70,428
2233	Plumbing Inspector - in Charge	1	9,681.50M
2231	Plumbing Inspector	6	9,511.50M
Subsection Position Total		**36**	**$3,537,642**
Section Position Total		**36**	**$3,537,642**
Position Total		**78**	**$8,341,038**
	Turnover		**(942,036)**
Position Net Total		**78**	**$7,399,002**

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(088/1020/2020)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$56,214,529
0012	Contract Wage Increment - Prevailing Rate	557,733
0015	Schedule Salary Adjustments	43,669
0020	Overtime	10,238,491
0000 Personnel Services - Total*		**$67,054,422**
0100 Contractual Services		
0125	Office and Building Services	$307,000
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	115,000
0148	Testing and Inspecting	1,323,000
0157	Rental of Equipment and Services	191,000
0159	Lease Purchase Agreements for Equipment and Machinery	187,550
0160	Repair or Maintenance of Property	1,406,800
0162	Repair/Maintenance of Equipment	5,792,500
0169	Technical Meeting Costs	238,800
0100 Contractual Services - Total*		**$9,561,650**
0200 Travel		
0245	Reimbursement to Travelers	4,200
0200 Travel - Total*		**$4,200**
0300 Commodities and Materials		
0314	Fuel Oil	$690,000
0340	Material and Supplies	3,314,300
0342	Drugs, Medicine and Chemical Materials	11,922,203
0345	Apparatus and Instruments	313,000
0348	Books and Related Material	6,000
0350	Stationery and Office Supplies	70,000
0360	Repair Parts and Material	1,465,687
0300 Commodities and Materials - Total*		**$17,781,190**
0400 Equipment		
0401	Tools Less Than or Equal to $100/Unit	$15,000
0402	Tools Greater Than $100/Unit	18,700
0410	Equipment for Buildings	175,000
0424	Furniture and Furnishings	7,000
0440	Machinery and Equipment	1,187,803
0445	Technical and Scientific Equipment	336,000
0446	For the Purchase of Data Processing, Office Automation and Data Communication Hardware	143,880
0450	Vehicles	240,000
0400 Equipment - Total*		**$2,123,383**
9400 Transfers and Reimbursements		
9484	For Services Provided by the Chicago Department of Transportation	100,000
9400 Transfers and Reimbursements - Total		**$100,000**
Appropriation Total*		**$96,624,845**

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Positions and Salaries

	Position	No	Rate
3203 - Agency Management			
9679	Deputy Commissioner	1	$135,528
4634	Painter		49.30H
4223	Custodial Worker		15.80H
1912	Project Coordinator	1	61,920
0831	Personal Computer Operator III	1	77,772
0665	Senior Data Entry Operator	1	64,620
0431	Clerk IV	1	74,280
0310	Project Manager	1	104,604
0308	Staff Assistant	1	85,344
0308	Staff Assistant	1	66,984
0302	Administrative Assistant II	1	77,772
	Schedule Salary Adjustments		4,638
Section Position Total		**9**	**$753,462**
3205 - Water Quality			
5648	Water Quality Manager	1	$126,360
5647	Director of Water Quality Surveillance	1	122,664
5644	Sanitary Engineer IV		85,764
5644	Sanitary Engineer IV	2	85,764
5643	Sanitary Engineer III	1	92,844
5643	Sanitary Engineer III	3	84,084
5643	Sanitary Engineer III	1	77,772
5642	Sanitary Engineer II	1	84,084
5642	Sanitary Engineer II	1	80,172
5642	Sanitary Engineer II	1	76,344
5642	Sanitary Engineer II	5	72,624
5642	Sanitary Engineer II	7	70,428
5533	Water Chemist III	2	102,516
5533	Water Chemist III	1	84,084
5532	Water Chemist II	3	93,780
5532	Water Chemist II	2	72,624
5532	Water Chemist II	3	63,960
5529	Chief Water Chemist	1	133,488
5517	Chief Filtration Engineer	2	128,916
4754	Plumber	1	52.80H
3179	Microbiologist IV	1	111,816
3178	Microbiologist III	3	102,516
3177	Microbiologist II	1	93,780
3177	Microbiologist II	2	63,960
3154	Director of Water Purification Laboratories	1	125,100
3130	Laboratory Technician	1	85,344
3130	Laboratory Technician	1	49,176
3108	Chief Microbiologist	1	133,488
2317	Water Quality Inspector	1	70,860
2317	Water Quality Inspector		40,860
2317	Water Quality Inspector	1	40,860
	Schedule Salary Adjustments		20,501
Section Position Total		**52**	**$4,515,257**

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	Position	No	Rate
3210 - Water Pumping			
9593	Station Laborer	1	$4,131.86M
9532	Stores Laborer	1	45.90H
8305	Coordinator of Tugboat Operations	1	121,440
7775	Stationary Fireman		36.50H
7775	Stationary Fireman	15	36.50H
7747	Chief Operating Engineer	7	10,909.60M
7745	Assistant Chief Operating Engineer	32	57.70H
7743	Operating Engineer - Group A		52.45H
7743	Operating Engineer - Group A	32	52.45H
7741	Operating Engineer - Group C		49.83H
7741	Operating Engineer - Group C	47	49.83H
7398	Deck Hand		39.31H
7398	Deck Hand	2	39.31H
7357	Marine Pilot		56.38H
7357	Marine Pilot	1	56.38H
7353	Marine Engineer		56.38H
7353	Marine Engineer	1	56.38H
7183	Motor Truck Driver		39.84H
6676	Foreman of Machinists	1	53.18H
6674	Machinist	10	50.68H
6088	Engineer of Electric Pumping Stations	1	125,388
6087	Engineer of Water Pumping	1	135,528
6086	Assistant Engineer of Water Pumping	1	126,360
6055	Mechanical Engineer V	1	114,408
6053	Mechanical Engineer III	1	111,816
6052	Mechanical Engineer II	2	70,428
5814	Electrical Engineer IV	1	97,080
5040	Foreman of Electrical Mechanics	2	54.00H
5035	Electrical Mechanic	21	51.00H
4776	Foreman of Steamfitters	1	55.00H
4774	Steamfitter		52.00H
4774	Steamfitter	13	52.00H
4634	Painter	10,400H	49.30H
4634	Painter	2	49.30H
4223	Custodial Worker	2	22.85H
4223	Custodial Worker	1	19.20H
1860	Foreman of Pipe Yards	1	47.00H
1588	Procurement Control Officer	1	85,344
	Schedule Salary Adjustments		3,231
Section Position Total		**203**	**$21,950,864**
3215 - Water Treatment			
9593	Station Laborer	2	$4,173.49M
9593	Station Laborer	7	4,131.86M
9593	Station Laborer	3	25.08H
9592	Foreman of Station Laborers	2	4,912.16M
9532	Stores Laborer	2	45.90H
7775	Stationary Fireman	2,080H	36.50H
7775	Stationary Fireman	8	36.50H
7747	Chief Operating Engineer	2	10,909.60M
7745	Assistant Chief Operating Engineer	14	57.70H
7743	Operating Engineer - Group A	59	52.45H
7741	Operating Engineer - Group C	75	49.83H

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3215 - Water Treatment - Continued

	Position	No	Rate
6676	Foreman of Machinists	2	53.18H
6674	Machinist	9	50.68H
5566	Engineer of Water Purification	1	130,896
5534	Water Chemist IV	3	111,816
5533	Water Chemist III	1	84,084
5533	Water Chemist III	1	70,428
5532	Water Chemist II	4	93,780
5532	Water Chemist II	3	80,172
5532	Water Chemist II	1	72,624
5532	Water Chemist II	7	63,960
5528	Filtration Engineer II	1	102,516
5528	Filtration Engineer II	2	76,344
5528	Filtration Engineer II	11	70,428
5520	Filtration Engineer V	7	133,488
5520	Filtration Engineer V	1	94,152
5519	Filtration Engineer IV	3	122,112
5519	Filtration Engineer IV	2	110,688
5519	Filtration Engineer IV	1	106,044
5519	Filtration Engineer IV	2	92,844
5519	Filtration Engineer IV	1	85,764
5518	Filtration Engineer III	2	111,816
5518	Filtration Engineer III	3	84,084
5518	Filtration Engineer III	3	77,772
5042	General Foreman of Electrical Mechanics	3	9,880M
5040	Foreman of Electrical Mechanics	2	54.00H
5035	Electrical Mechanic	37	51.00H
4776	Foreman of Steamfitters	2	55.00H
4774	Steamfitter	13	52.00H
4636	Foreman of Painters	1	55.46H
4634	Painter	4	49.30H
4304	General Foreman of Carpenters	1	9,682.40M
4303	Foreman of Carpenters	1	53.36H
4301	Carpenter	4	50.86H
4225	Foreman of Custodial Workers	1	27.71H
4225	Foreman of Custodial Workers	1	19.60H
4223	Custodial Worker	5	22.85H
4223	Custodial Worker	1	20.80H
4223	Custodial Worker	2	19.20H
1860	Foreman of Pipe Yards	2	47.00H
1817	Head Storekeeper	1	77,772
0302	Administrative Assistant II	2	44,808
	Schedule Salary Adjustments		15,299
Section Position Total		**328**	**$32,561,150**
Position Total		**592**	**$59,780,733**
	Turnover		**(3,522,535)**
Position Net Total		**592**	**$56,258,198**

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(088/1025/2025)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$64,300,506
0012	Contract Wage Increment - Prevailing Rate	725,612
0015	Schedule Salary Adjustments	2,156
0020	Overtime	9,946,396
0000 Personnel Services - Total*		**$74,974,670**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	$3,341,543
0157	Rental of Equipment and Services	2,879,760
0160	Repair or Maintenance of Property	323,800
0162	Repair/Maintenance of Equipment	100,000
0169	Technical Meeting Costs	1,500
0185	Waste Disposal Services	2,967,710
0100 Contractual Services - Total*		**$9,614,313**
0300 Commodities and Materials		
0316	Gas - Bottled and Propane	$161,400
0340	Material and Supplies	812,600
0350	Stationery and Office Supplies	56,930
0360	Repair Parts and Material	5,861,553
0300 Commodities and Materials - Total*		**$6,892,483**
0400 Equipment		
0401	Tools Less Than or Equal to $100/Unit	$3,000
0423	Communication Devices	1,000
0424	Furniture and Furnishings	3,000
0440	Machinery and Equipment	549,391
0446	For the Purchase of Data Processing, Office Automation and Data Communication Hardware	100,000
0400 Equipment - Total*		**$656,391**
0500 Permanent Improvements		
0521	Maintenance and Construction	2,946,315
0500 Permanent Improvements - Total*		**$2,946,315**
9400 Transfers and Reimbursements		
9481	For Services Provided by the Department of Streets and Sanitation	367,919
9400 Transfers and Reimbursements - Total		**$367,919**
Appropriation Total*		**$95,452,091**

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Positions and Salaries

	Position	No	Rate
3249 - Agency Management			
4005 - Water Agency Management			
9679	Deputy Commissioner	1	$139,620
5985	General Superintendent of Water Management	1	126,360
0803	Executive Administrative Assistant I - Excluded	1	61,920
0664	Data Entry Operator	1	37,224
0417	District Clerk	1	74,232
0321	Assistant to the Commissioner	1	80,784
0313	Assistant Commissioner	1	123,624
0313	Assistant Commissioner	1	116,700
0311	Projects Administrator	1	104,604
0302	Administrative Assistant II	1	55,620
0302	Administrative Assistant II	1	44,808
0159	Supervisor of Cost Control	1	102,732
0109	Accounting Technician	1	85,344
	Schedule Salary Adjustments		1,064
Subsection Position Total		**13**	**$1,154,636**
Section Position Total		**13**	**$1,154,636**
3256 - Equipment Coordination/Warehouse and Stores			
4007 - Water Equipment Coordination			
6674	Machinist	2	$50.68H
1860	Foreman of Pipe Yards	3	47.00H
1805	Stockhandler		31,224
0664	Data Entry Operator	1	64,620
0313	Assistant Commissioner	2	101,532
0311	Projects Administrator	1	91,920
Subsection Position Total		**9**	**$863,713**
Section Position Total		**9**	**$863,713**
3257 - Communications			
4009 - Water Communications			
9408	Laborer as Estimator	2	$45.90H
8246	Foreman of Construction Laborers	1	47.00H
7125	Assistant Chief Dispatcher	1	97,980
7101	Emergency Crew Dispatcher	9	45.90H
5985	General Superintendent of Water Management	1	126,360
1912	Project Coordinator	1	73,788
Subsection Position Total		**15**	**$1,446,080**
Section Position Total		**15**	**$1,446,080**
3259 - Evaluations			
6145	Engineering Technician VI	1	$112,716
6144	Engineering Technician V	2	112,716
Section Position Total		**3**	**$338,148**

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	Position	No	Rate
3261 - System Installation and Maintenance			
4011 - Water System Installation and Maintenance			
9411	Construction Laborer	72,800H	$45.90H
9411	Construction Laborer	164	45.90H
9410	Laborer - Apprentice	120,600H	27.54H
8394	Foreman of Water Pipe Construction	18	55.95H
8373	District Superintendent of Water Distribution	1	112,668
8352	Assistant District Superintendent		10,044.67M
8352	Assistant District Superintendent	11	10,044.67M
8301	Caulker	6	52.80H
8301	Caulker	1	47.52H
8301	Caulker	1	44.88H
8246	Foreman of Construction Laborers	4	47.00H
7636	General Foreman of Hoisting Engineers	1	10,114M
7635	Foreman of Hoisting Engineers	2	57.60H
7633	Hoisting Engineer	73,730H	53.60H
7633	Hoisting Engineer	34	53.60H
7185	Foreman of Motor Truck Drivers	2,080H	41.41H
7185	Foreman of Motor Truck Drivers	3	41.41H
7184	Pool Motor Truck Driver	6	39.25H
7184	Pool Motor Truck Driver	68,640H	31.40H
7183	Motor Truck Driver	106	39.25H
7126	Chief Dispatcher	1	102,696
7124	Equipment Dispatcher	1	39.94H
7101	Emergency Crew Dispatcher	10	45.90H
5985	General Superintendent of Water Management	1	126,360
5985	General Superintendent of Water Management	1	125,976
4754	Plumber	145,600H	52.80H
4754	Plumber	23	52.80H
4566	General Foreman of Construction Laborers	1	50.29H
4435	Cement Finisher	4	47.50H
4405	Foreman of Bricklayers	1	53.42H
4403	Sewer Bricklayer	6,240H	48.56H
Subsection Position Total		**401**	**$59,363,161**
Section Position Total		**401**	**$59,363,161**
3263 - Systems Installations			
9411	Construction Laborer	15	$45.90H
8394	Foreman of Water Pipe Construction	5	55.95H
8352	Assistant District Superintendent	2	10,044.67M
8301	Caulker	2	52.80H
4754	Plumber	4	52.80H
0417	District Clerk	1	46,176
	Schedule Salary Adjustments		1,092
Section Position Total		**29**	**$2,961,244**

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	Position	No	Rate
3265 - Reimbursable Personnel			
9411	Construction Laborer		$45.90H
9410	Laborer - Apprentice		27.54H
8394	Foreman of Water Pipe Construction		55.95H
8373	District Superintendent of Water Distribution		88,440
8325	Pipe Locating Machine Operator		55.95H
8301	Caulker		52.80H
7635	Foreman of Hoisting Engineers		57.60H
7633	Hoisting Engineer		53.60H
7184	Pool Motor Truck Driver		31.40H
7183	Motor Truck Driver		39.25H
6681	Machinist - Apprentice	12,480H	25.34H
6674	Machinist		50.68H
5848	Superintendent of Construction and Maintenance		118,080
4754	Plumber		52.80H
4634	Painter		49.30H
4435	Cement Finisher		47.50H
4301	Carpenter		50.86H
2231	Plumbing Inspector		9,511.50M
Section Position Total			**$316,243**
Position Total		**470**	**$66,443,225**
	Turnover		**(2,140,563)**
Position Net Total		**470**	**$64,302,662**

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(088/1035/2035)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$9,519,950
0012	Contract Wage Increment - Prevailing Rate	74,410
0015	Schedule Salary Adjustments	28,875
0020	Overtime	320,000
0000 Personnel Services - Total*		**$9,943,235**
0100 Contractual Services		
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	500
0100 Contractual Services - Total*		**$500**
0200 Travel		
0229	Transportation and Expense Allowance	8,500
0200 Travel - Total*		**$8,500**
0300 Commodities and Materials		
0340	Material and Supplies	$36,500
0350	Stationery and Office Supplies	12,500
0360	Repair Parts and Material	104,500
0300 Commodities and Materials - Total*		**$153,500**
0400 Equipment		
0424	Furniture and Furnishings	$5,000
0446	For the Purchase of Data Processing, Office Automation and Data Communication Hardware	23,000
0450	Vehicles	75,500
0400 Equipment - Total*		**$103,500**
Appropriation Total*		**$10,209,235**
Department Total		**$230,085,154**

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Positions and Salaries

	Position	No	Rate
3340 - Agency Management			
0366	Staff Assistant - Excluded	1	$51,408
0313	Assistant Commissioner	1	101,532
0304	Assistant to Commissioner	1	110,688
	Schedule Salary Adjustments		1,600
Section Position Total		**3**	**$265,228**
3345 - Meter Services			
6672	Water Meter Machinist		$46.40H
6671	Water Meter Machinist - Trainee		35.25H
6556	Superintendent of Water Meters	1	120,252
4756	Foreman of Plumbers	1	55.95H
2231	Plumbing Inspector	1	9,511.50M
1063	Supervisor of Water Rate Takers	2	112,668
1062	Water Meter Assessor	2	70,104
1062	Water Meter Assessor	1	66,972
1062	Water Meter Assessor	1	63,936
1062	Water Meter Assessor		61,008
1062	Water Meter Assessor	3	61,008
1061	Water Rate Taker	4	102,696
1061	Water Rate Taker	4	97,980
1061	Water Rate Taker	2	93,624
1061	Water Rate Taker	1	73,464
1061	Water Rate Taker	5	70,104
1061	Water Rate Taker	4	61,008
0664	Data Entry Operator	1	61,632
0664	Data Entry Operator	1	58,872
0417	District Clerk	2	46,176
	Schedule Salary Adjustments		26,001
Section Position Total		**36**	**$2,927,067**

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	Position	No	Rate
3350 - Water Meter Installation and Repair			
9411	Construction Laborer	6,240H	$45.90H
9411	Construction Laborer	12	45.90H
8325	Pipe Locating Machine Operator	2	55.95H
8246	Foreman of Construction Laborers	1	47.00H
7183	Motor Truck Driver	6,240H	39.25H
7183	Motor Truck Driver	5	39.25H
6676	Foreman of Machinists	3	53.18H
6674	Machinist	2	50.68H
6672	Water Meter Machinist	15	46.40H
6555	Assistant Superintendent of Water Meters	1	104,604
4756	Foreman of Plumbers	2	55.95H
4754	Plumber	9	52.80H
2233	Plumbing Inspector - in Charge	1	9,681.50M
2231	Plumbing Inspector	7	9,511.50M
1860	Foreman of Pipe Yards	1	47.00H
0430	Clerk III	1	37,224
0417	District Clerk	1	50,664
0417	District Clerk		46,176
0311	Projects Administrator	1	95,652
	Schedule Salary Adjustments		1,274
Section Position Total		**64**	**$6,929,554**
Position Total		**103**	**$10,121,849**
	Turnover		**(573,024)**
Position Net Total		**103**	**$9,548,825**
Department Position Total		**1,362**	**$154,407,176**
	Turnover		**(7,795,394)**
Department Position Net Total		**1,362**	**$146,611,782**

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(099/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0003	Scheduled Wage Adjustments	$237,209
0029	For Health Maintenance Organization Premiums (HMO) Provided to Eligible Employees and Their Families	5,096,457
0042	For the Costs of Claims and Administration for Hospital and Medical Care Provided to Eligible Employees, Provided However, That All Payments to the Independent Utilization Reviewer Shall Be Subject to the Approval of the Chairman of the Committee on the Budget and Government Operations	12,795,108
0045	For the Cost of Claims and Administration or Premiums for Term Life Insurance	145,613
0049	Claims and Costs of Administration Pursuant to the Workers' Compensation Act	12,460,000
0051	Claims Under Unemployment Insurance Act	483,710
0052	Costs of Claims and Administration for Hospital and Medical Care to Eligible Annuitants and Their Eligible Dependents	290,996
0056	For the Cost of Claims and Administration or Premiums for a Co-Insured Dental Plan for Employees	675,115
0070	Tuition Reimbursement and Educational Programs	40,000
0085	City Deferred Compensation Contributions for Union Members	220,626
0000 Personnel Services - Total*		**$32,444,834**
0100 Contractual Services		
0128	Investigation Costs. To Be Expended at the Direction of the Comptroller	$602,550
0130	Postage	247,754
0138	For Professional Services for Information Technology Maintenance	4,838,709
0139	For Professional Services for Information Technology Development	2,419,307
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	5,492,957
0142	Accounting and Auditing	442,500
0149	For Software Maintenance and Licensing	25,025
0172	For the Cost of Insurance Premiums and Expenses	1,671,750
0100 Contractual Services - Total*		**$15,740,552**
0900 Financial Purposes as Specified		
0902	For Interest on Bonds	$96,369,807
0905	For Payment to Metropolitan Sanitary District for Wastewater Services	6,800,000
0912	For Payment of Bonds	82,150,000
0931	For the Payment of Tort and Non-Tort Judgments, Outside Counsel Expenses and Expert Costs, as Approved by the Corporation Counsel	6,805,986
0934	Claims for Damages and Liabilities Against the City When Ordered Paid by the City Council	15,000
0943	For Interest on Loans	19,391,229
0944	For Payment on Loans	37,863,635
0958	For Payment of Water Pipe Extension Certificates	100,000
0959	For Bond Fees and Costs	47,100
0900 Financial Purposes as Specified - Total		**$249,542,757**
9000 Purposes as Specified		
9027	For the City Contribution to Social Security Tax	$37,191
9067	For Physical Exams	28,584
9076	City's Contribution to Medicare Tax	1,574,224
9097	For Capital Construction	31,100,000
9000 Purposes as Specified - Total		**$32,739,999**

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	Appropriations	Amount
9600 Transfers and Reimbursements		
9611	To Reimburse the Corporate Fund for Indirect Costs Chargeable to Fund	$69,335,000
9645	To Reimburse the Corporate Fund for Indirect Pension Costs Chargeable to Fund	23,258,000
9600 Transfers and Reimbursements - Total		**$92,593,000**
9700 Transfers and Reimbursements		
9765	Transfer for Contractual Services	$625,000
9773	Transfer for Services Provided by the Department of Police	1,470,301
9774	Transfer for Services Provided by the Office of Emergency Management and Communication	325,000
9700 Transfers and Reimbursements - Total		**$2,420,301**
9900 Pension Purposes as Specified		
9980	Municipal Fund Pension Allocation	$59,725,000
9981	Laborers' Fund Pension Allocation	17,597,000
9900 Pension Purposes as Specified - Total		**$77,322,000**
Appropriation Total*		**$502,803,443**
Fund Total		**$795,309,000**

Fund Position Total	**1,517**	**$169,314,321**
Turnover		**(8,514,407)**
Fund Position Net Total	**1,517**	**$160,799,914**

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

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EXHIBIT – 8

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City of Chicago
Department of Water Management
Water Fund

Annual Comprehensive Financial Report
For the Year Ended December 31, 2022



Brandon Johnson, Mayor
Jill Jaworski, Chief Financial Officer
Reshma Soni, City Comptroller
Andrea R.H. Cheng, Ph.D., Commissioner

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Water Fund

An Enterprise Fund of
The City of Chicago

Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

Prepared By:
The Department of Water Management
Bureau of Administrative Support

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2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT OF THE CHICAGO WATER FUND

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PART I

INTRODUCTORY SECTION

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CITY OF CHICAGO

DEPARTMENT OF WATER MANAGEMENT

June 30, 2023

To the Honorable Mayor Brandon Johnson
Members of the City Council and Residents of the City of Chicago:

I am pleased to submit to you the Annual Comprehensive Financial Report (ACFR) for the City of Chicago Department of Water Management (DWM) Water Fund for the year ended December 31, 2022. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with DWM management. The purpose of the ACFR is to provide complete and accurate information in compliance with the requirements of the Municipal Code of the City of Chicago.

The ACFR is presented in three sections: Introductory, Financial, and Statistical. The financial section includes Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

REPORTING ENTITY

The DWM Water Fund is a separate enterprise fund of the City of Chicago (City) which funds operations and maintenance of the City's water system. On January 1, 2003, the Water Department merged with the Sewer Department to form the Department of Water Management. The water system purifies and distributes water to the City's residential and commercial businesses, and suburban customers. The water system provides water intake, filtration and treatment. Water is then distributed through over 4,245 miles of mains which covers a service area of roughly 806 square miles and is inhabited by approximately 5.3 million people or 44% of the state of Illinois.

ECONOMIC CONDITION AND OUTLOOK

The Water Fund's primary source of revenue is a water service charge which is set by City ordinance. The water service charge covers the costs of operations, maintenance and debt service.

As of January 1, 2023, the metered water rate is set at $32.33 per 1,000 cubic feet or $4.33 per 1,000 gallons. The metered rate is also applicable to the system's suburban customers. It is not expected that there will be a significant change in the population, either industrial or suburban that would lead to a significant change in revenues. Effective June 1, 2023, the rate increased to $33.95 per 1,000 cubic feet or $4.55 per 1,000 gallons.

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MAJOR INITIATIVES

Five-Year Capital Improvement Program - DWM's, Water Division's Five-Year Capital Improvement Program (CIP) for the years 2023 – 2027 is forecasted to be approximately $3.3 billion. The CIP addresses the renewal and replacement of the water system's infrastructure and continues to focus on three major areas: purification plants, pumping stations, and water distribution system.

The primary capital expenditures are for the annual water main replacement program that now include lead service line replacements and meters. The department is planning to continue water main installation; however, the department is currently evaluating the mileage of water mains to be replaced in 2023 based on the changing nature of the program.

There are approximately 400,000 lead water service lines within the City of Chicago and affect many different programs within the CIP. In addition to the water main replacement program, DWM has multiple other programs to replace lead service lines. Voluntary programs include the Homeowner-Initiated Program, the Equity Program, and the Daycare Program. Required programs include the Breaks and Leaks Program.

The CIP includes work for the rehabilitation and upgrade of the two purification plants. At the Sawyer Water Purification Plant, the work will include replacement of the phosphate feed system and outdated boiler systems; filter underdrain replacement; and filter building roof replacement. At the Jardine Water Purification Plant work includes the replacement of the phosphate feed system; installation of sediment force main; HVAC improvements; and the upgrade of existing filter consoles.

The Five-year CIP also includes design and construction work on three of the department's steam powered pumping stations to convert them to electric power. During this period, construction will continue on the Central Park Pumping Station project while the Western Avenue Pumping Station and Mayfair Pumping Station projects will begin the design phase. Additionally, the 5-year CIP includes work for upgrades of pumps and motors at various existing electric powered stations.

DWM may revise the list of specific improvements and revise cost allocations among improvements, as well as make substitutions to meet current needs and to provide for the most efficient operation of the water system. The Five-Year CIP is reevaluated on an ongoing basis and updated annually in coordination with the Office of Budget and Management to ensure that areas of the City with the greatest need are given priority.

Utility Billing Relief - During the summer of 2020, the City launched the Utility Billing Relief Program (UBR) to provide low-income Chicago residents with a reduced rate on their water, sewer and water-sewer tax. The program allows a 50% reduced rate on water, sewer and water-sewer tax; no late payment penalties or debt collection activity including water shut-off and debt forgiveness after successfully completing one year with no past due balance for those who meet the eligibility requirements. The UBR program is part of a series of reforms pursued by the City of Chicago to address regressive fines, fees and billing practices that have disproportionately created hardships for vulnerable residents.

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PROPRIETARY OPERATIONS

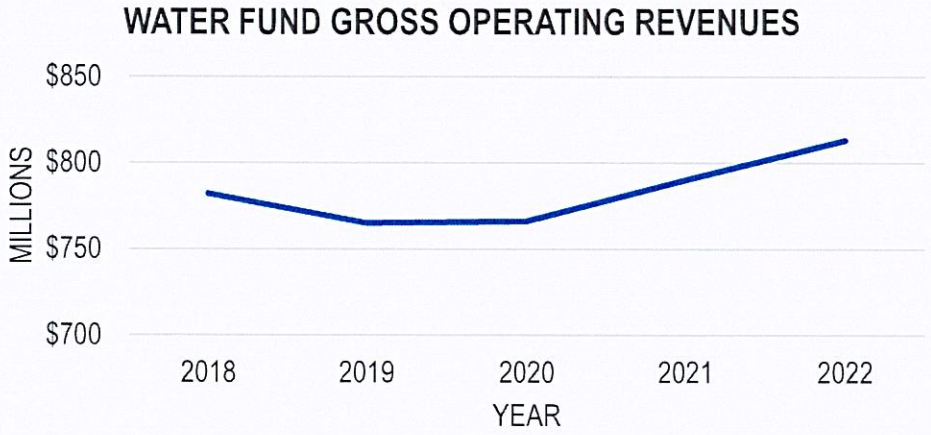
The DWM Water Fund is responsible for implementing and maintaining an internal control structure to ensure the integrity of the Water Fund's operations and to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, rather than absolute assurance that the assets, resources and operations of the DWM Water Fund are handled in a manner that protects against waste, theft or neglect that may hinder or impair the financial operations of the Water Fund and are free from any material misstatements. This objective is being met by adequate supervision of employees, segregation of duties and multiple approval and budgetary controls over all expenditures.

The Water Fund's budget is developed and implemented along with the City's annual budget based upon an analysis of its historical operations and maintenance costs. The DWM Commissioner recommends the final proposed budget to the City's Budget Director. After approval by the Budget Director, the proposed budget is recommended to the Mayor for submission to the City Council for its approval following public hearings.

The budget process is designed to ensure that the DWM Water Fund will have adequate funding to meet its operational objectives. By law the Water Fund cannot exceed the level of funding as established by the City Council's approved budget. The City's Budget Director uses an allotment system to manage each department's expenditures against its respective annual appropriation. Through the allotment system, the City's Budget Director has the authority to institute economic measures for the DWM Water Fund, to ensure that its expenditures do not exceed its revenue collections. The Water Fund uses encumbrances to control expenditures by preventing appropriated dollars from being used for any purpose other than that which they have been legally appropriated.

OPERATING REVENUES

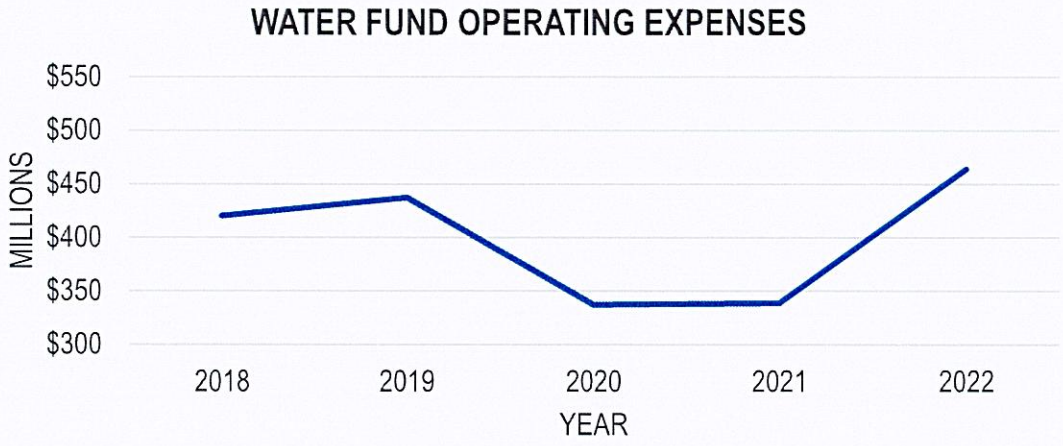
Gross operating revenue for 2022 increased by $22.0 million (2.8%) compared to 2021 operating revenues. This increase is primarily due to increases in water fees from a water rate increase of 5% effective June 1, 2022, and a slight increase in water pumpage, and other operating revenues. Below is a graph representing gross operating revenues for the years 2018 through 2022.



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OPERATING EXPENSES

Operating expenses before depreciation and amortization for 2022 increased by $125.3 million (37.0%) compared to 2021 mainly due to an increase in pension benefit resulting from current year net inflow and outflow, pension activities due to the changes in actuarial assumptions, and an increase in provision for doubtful accounts. During this ongoing period of inflation, the Water Fund expenses have increased. Below is a graph representing operating expenses for the years 2018 through 2022.



DEBT ADMINISTRATION

The DWM Water Fund issues bonds to finance its capital improvements program. The City has covenanted to establish, maintain and collect at all times the fees, charges and rates sufficient to produce net revenues available for bonds, as adjusted, at least equal the greater of (A) 120 percent of the aggregate current annual debt service on the senior lien revenue bonds, or (B) the sum of the aggregate current annual debt service on the senior lien revenue bonds plus 110 percent of the aggregate current annual second lien revenue bonds debt service, and that the City management maintain all covenant reserve account balances at specified amounts. The City conducts an annual review of the water service charge to ensure revenue is being generated to comply with the covenant. The ordinances authorizing the issuances of revenue bonds provide for the creation of separate accounts into which net revenues, as defined, or bond proceeds are to be credited, as appropriate.

Any net revenues remaining after providing sufficient funds for all required deposits into bond accounts may be transferred to the Water Rate Stabilization Fund to be used for any lawful purpose of the Water Fund. The DWM Water Fund has provided certain annual financial information disclosure for its revenue bonds in the Statistical Section of this report.

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LONG TERM FINANCIAL PLANNING

The DWM Water Fund's capital activities are funded through Water Fund revenue bonds and Water fund revenue. The DWM Water Fund has realized savings through advance refunding as interest rates have changed.

INDEPENDENT AUDIT

City ordinances require the DWM Water Fund financial statements to be audited by independent certified accountants. The audit was conducted by Deloitte & Touche, LLP and a consortium of Chicago-based minority and women-owned certified public accounting firms. An unmodified audit opinion, rendered by Deloitte & Touche, LLP, is included in the financial section of this report.

AWARD

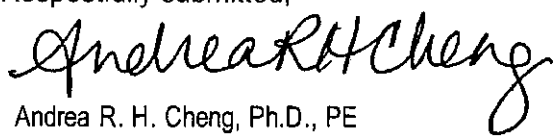
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Water Fund, an Enterprise Fund of the City of Chicago, for its ACFR, for the fiscal year ended December 31, 2021. This was the twenty-third year that the government unit has achieved this prestigious award, which is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another ceftificate.

ACKNOWLEDGMENTS

This report could not have been prepared without the dedication and effective assistance of the entire staff of Department of Water Management and Department of Finance. I wish to express my appreciation to them, and particularly those who contributed directly to the preparation of the report.

Respectfully submitted,



Andrea R. H. Cheng, Ph.D., PE
Commissioner

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Water Fund, an Enterprise Fund of the City of Chicago Illinois

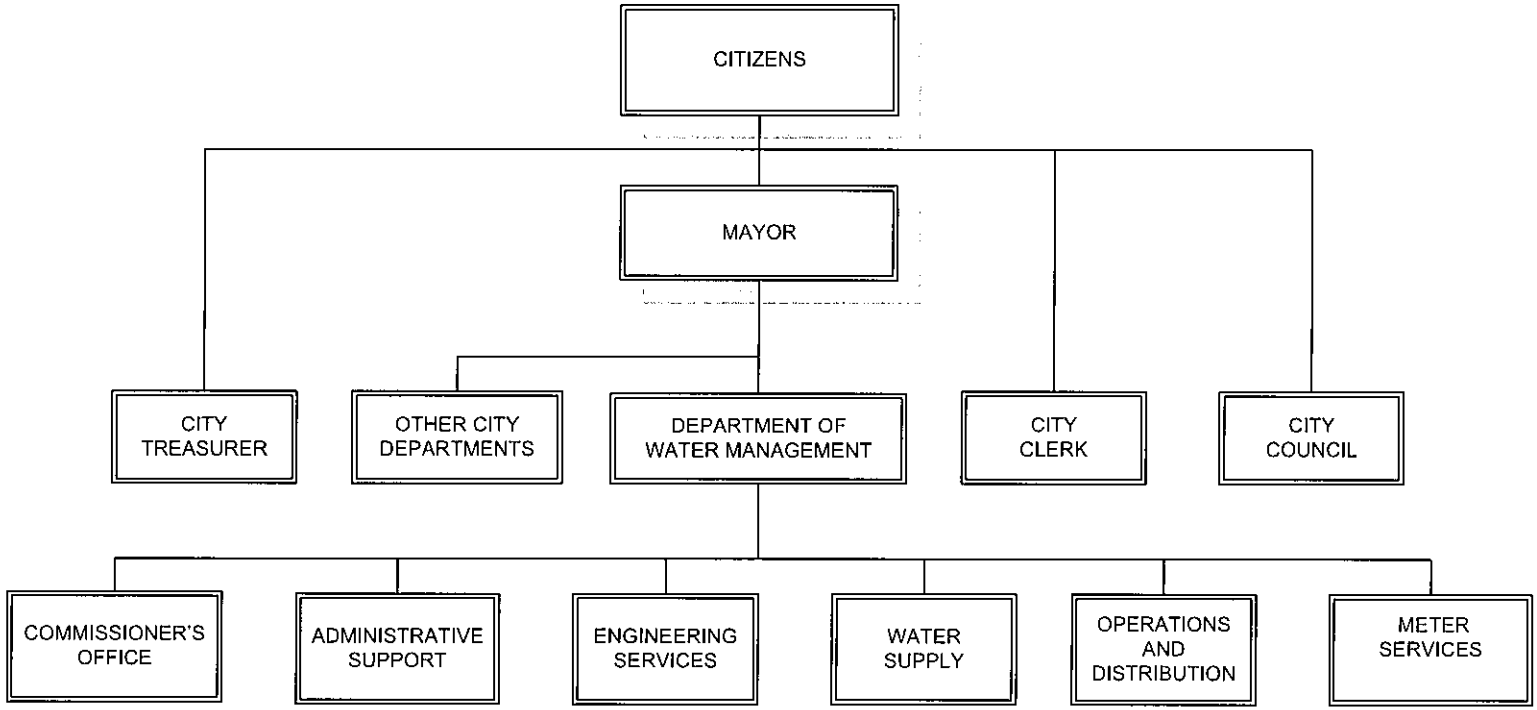
For its Annual Comprehensive Financial Report For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

CITY OF CHICAGO
DEPARTMENT OF WATER MANAGEMENT
As of 12/31/22



List of Principal Officials

Brandon Johnson	Mayor
Andrea Cheng	Commissioner

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PART II

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Brandon Johnson, Mayor
and Members of the City Council
City of Chicago, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Water Fund ("Water Fund"), an enterprise fund of the City of Chicago, Illinois (the "City"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Water Fund's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Water Fund of the City of Chicago, as of December 31, 2022, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Water Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matters

As discussed in Note 1, the basic financial statements present only the Water Fund, an enterprise fund of the City, and do not purport to, and do not, present fairly the financial position of the City as of December 31, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 1, the Water Fund presented its financial statements to reflect the effects of the adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*, on January 1, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Water Fund's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedule of Changes in the Net Pension Liability and Related Ratios, and the Schedule of Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Water Fund's basic financial statements. The additional supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records

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used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Deloitte & Touche LLP

June 30, 2023

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CITY OF CHICAGO, ILLINOIS
WATER FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the City of Chicago, Illinois (the "City"), Water Fund's ("Water Fund") financial performance provides an introduction and overview of the Water Fund's financial activities for the year ended December 31, 2022. Please read this discussion in conjunction with the Water Fund's basic financial statements and the notes to basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- Gross operating revenues for 2022 increased by $22.0 million compared to 2021 gross operating revenues. This increase is primarily due to increases in water fees of $21.5 million resulting from a water rate increase of 5% effective June 1, 2022, offset by the conversion of non-metered to metered accounts which reduced billing for customers and other operating revenues of $0.4 million.

- Operating expenses before depreciation and amortization for 2022 increased by $107.4 million compared to 2021 mainly due to pension activities due to the changes in actuarial assumptions, and an increase central service reimbursements and purification costs due to an overall increase in prices globally, offset by a decrease in accounting and customer service accounts from prior year implementation costs of updated technology and programs.

- The Water Fund's net position at December 31, 2022, was $2,081.9 million. This is an increase of $80.4 million over net position at December 31, 2021.

- Utility plant additions in 2022 were $176.3 million due to the continuing capital improvement program upgrades.

- In 2022, the Water Fund implemented GASB Statement No. 87, *Leases* ("GASB 87"). Due to this implementation the Water Fund had a right to use asset of $97.8 million and a lease liability of $97.0 million as of December 31, 2022. The Water Fund does not have any lessor agreements.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Water Fund's basic financial statements. The Water Fund's basic financial statements comprise the financial statements and the notes to basic financial statements. In addition to the basic financial statements, this report also presents additional information after the notes to basic financial statements.

The statement of net position presents all of the Water Fund's assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting. The difference between assets, deferred outflows, liabilities, and deferred inflows is reported as net position. The increase or decrease in net position may serve as an indicator, over time, as to whether the Water Fund's financial position is improving or deteriorating.

The statement of revenues, expenses, and changes in net position presents all current-year revenues and expenses, regardless of when cash is received or paid, and the ensuing change in net position.

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The statement of cash flows reports how cash and cash equivalents are provided and used by the Water Fund's operating, capital financing, and investing activities. This statement presents the cash received and disbursed, the net increase or decrease in cash and cash equivalents for the year, and the cash and cash equivalents balance at year-end.

The notes to basic financial statements are an integral part of the basic financial statements; accordingly, such disclosures are essential for a full understanding of the information provided in the basic financial statements.

The required supplementary information section presents the schedule of changes in the net pension liability and related ratios and the schedule of contributions.

In addition to the basic financial statements, this report includes the additional supplementary and statistical data. The additional supplementary information section presents the schedule of utility plan and the statistical data section presents unaudited debt service coverage calculation and includes certain information related to the Water Fund's historical financial and nonfinancial operating results and capital activities.

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FINANCIAL ANALYSIS

At December 31, 2022, the Water Fund's financial position continued to be strong with total assets and deferred outflows of $6,411.0 million, total liabilities and deferred inflows of $4,329.1 million, and net position of $2,081.9 million. A comparative condensed summary of the Water Fund's net position at December 31, 2022 and 2021, is as follows (in thousands):

	Net Position	
	2022	2021
Current assets	$1,032,089	$ 905,470
Restricted and other assets—noncurrent	99,862	2,268
Utility plant—net	5,202,711	5,128,500
Total assets	6,334,662	6,036,238
Deferred outflows	76,385	44,315
Total assets and deferred outflows	$6,411,047	$6,080,553
Current liabilities	$ 673,554	$ 444,355
Long-term liabilities	3,560,118	3,518,421
Total liabilities	4,233,672	3,962,776
Deferred inflows	95,429	116,259
Total liabilities and deferred inflows	$4,329,101	$4,079,035
Net position:		
Net investment in capital assets	$2,849,430	$2,746,413
Restricted for capital projects	22	3
Unrestricted	(767,506)	(744,898)
Total net position	$2,081,946	$2,001,518

Current assets of $1,032.1 million at December 31, 2022, increased by $126.6 million (14.0%) over 2021 due to increases in unrestricted investments of $63.7 million (13.7%), resulting from the transfer of cash to unrestricted investments to obtain higher long term investment earnings, net accounts receivable of $22.7 million (11.5%), and due from other city funds of $15.8 million (30.7%).

The increase in current liabilities of $229.2 million (51.6%) during 2022 is due to increases in due to other City funds of $208.9 million (404.8%) related to timing differences in cash used for payments, current portion of long-term debt of $6.3 million (5.7%) due to the planned increases in debt service payments related to the capital program, and the addition of the current portion of the lease liability of $23.8 million.

Deferred outflows increased by $32.1 million (72.4%) and deferred inflows decreased by $20.8 million (17.9%) during 2022 due to the change in pension actuarial assumptions.

At December 31, 2022, net position was $2,081.9 million, an increase of $80.4 million (4.0%) over 2021.

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The primary sources of the Water Fund's operating revenues are water usage charges. These revenues fund all Water Fund operating expenses, fund deposits, capital construction, and debt service requirements. A comparative condensed summary of the Water Fund's revenues, expenses, and changes in net position for the years ended December 31, 2022 and 2021 is as follows (in thousands):

	Revenues, Expenses, and Changes in Net Position	
	2022	2021
Operating revenues:		
Water sales—net	$ 752,235	$ 748,590
Other operating revenues	27,579	27,135
Total operating revenues	779,814	775,725
Operating expenses	430,484	323,105
Depreciation and amortization	110,978	86,877
Total operating expenses	541,462	409,982
Net operating income	238,352	365,743
Nonoperating revenues (loss)	(64,537)	3,771
Nonoperating expenses	(90,967)	(93,990)
Net non operating revenue (loss)	(155,504)	(90,219)
Transfers out	(2,420)	(2,420)
Change in net position	80,428	273,104
Net position—beginning of year	2,001,518	1,728,414
Net position—end of year	$2,081,946	$2,001,518

Water sales—net and other operating revenues comprise the Water Fund's $779.8 million operating revenues. The increase in 2022 total operating revenues of $4.1 million (0.5%) from 2021 was primarily due to an increase in water sales—net of $3.6 million (0.5%) resulting from a 5% increase in water rate effective June 1, 2022, offset by the increase in provision for doubtful accounts of about $17.9 million (117.5%). This increase was due to greater number of receivables were more than one year aged; the Water Fund estimates that 100% of outstanding receivables over 365 days old are uncollectible.

In 2022, net non-operating loss of $155.5 million was composed of net interest income/loss, interest expense, online convenience fees for water fees payments and net revenue that relates to constructions done by Department of Water Management for other City departments and private companies. The increase in net non-operating loss of $65.3 million is mainly due to investment losses due to the impacts of the global market volatility.

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A comparative summary of the Water Fund's operating expenses, as classified in the basic financial statements, for the years ended December 31, 2022 and 2021, is as follows (in thousands):

	Operating Expenses	
	2022	2021
Source of supply	$ 213	$ 102
Power and pumping	45,319	45,167
Purification	73,519	62,334
Transmission and distribution	61,766	74,791
Customer accounting and collection	22,886	26,521
Administrative and general	14,197	14,933
Central services and general fund reimbursements	145,162	133,128
Pension expense	67,422	(33,871)
Operating expenses before depreciation and amortization	430,484	323,105
Depreciation and amortization	110,978	86,877
Total operating expenses	$541,462	$409,982

Operating expenses before depreciation and amortization for the year ended 2022 increased by $107.4 million from the year ended 2021 primarily due to increases in combined pension expenses of $101.3 million due to changes in pension assumptions and investment losses due to the global market volatility and purification of $11.2 million, central services and general fund reimbursement of $12.0 million all due to the global market impact on commodity and labor costs. Depreciation and amortization increased by $24.1 million due to the impact of the implementation of GASB 87, which reclassed lessee activity.

A comparative summary of the Water Fund's cash flows for the years ended December 31, 2022 and 2021, is as follows (in thousands of dollars):

	Cash Flows	
	2022	2021
Cash from activities:		
Operating	$ 539,568	$ 394,110
Capital and related financing	(387,591)	(367,406)
Investing	(120,414)	(56,280)
Net change in cash and cash equivalents	31,563	(29,576)
Cash and cash equivalents:		
Beginning of year	65,222	94,798
End of year	$ 96,785	$ 65,222

As of December 31, 2022, the Water Fund's cash and cash equivalents of $96.8 million increased by $31.6 million from December 31, 2021, mainly due to the timing difference in payments to vendors; offset by cash outflows of $120.4 million from investing activities and $387.6 million from capital and related financing activities mainly used in acquisition and construction of capital assets. Cash of $17.0 million was

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provided by issuance of Illinois Environmental Protection Agency (IEPA) loans during 2022. Total cash and cash equivalents at December 31, 2022, are composed of unrestricted and restricted cash and cash equivalents of $14.6 million and $82.2 million, respectively.

UTILITY PLANT AND DEBT ADMINISTRATION

At the end of 2022 and 2021, the Water Fund had $5,202.7 million and $5,128.5 million, respectively, invested in utility plant, net of accumulated depreciation. During 2022, the Water Fund expended $176.3 million on capital activities. This included $0.3 million for structures and improvements, $96.9 million for distribution plant, $6.2 million for equipment, and $72.9 million for construction in progress.

During 2022, net completed projects totaling $71.1 million were transferred from construction in progress to applicable capital accounts. The major completed project was installation and replacements of water mains ($57.8 million) and meter save projects ($8.5 million).

The Water Fund's utility plant at December 31, 2022 and 2021, is summarized as follows (in thousands):

	Net Utility Plant at Year-End	
	2022	2021
Utility plant not depreciated:		
Land and land rights	$ 16,483	$ 16,483
Construction in progress	450,246	451,161
Total utility plant not depreciated	466,729	467,644
Utility plant being depreciated:		
Structures and improvements	610,422	609,850
Distribution plant	4,793,914	4,645,293
Equipment	869,567	860,777
Total utility plant being depreciated	6,273,903	6,115,920
Less accumulated depreciation:		
Structures and improvements	(272,461)	(263,848)
Distribution plant	(767,052)	(712,242)
Equipment	(498,408)	(478,974)
Total accumulated depreciation	(1,537,921)	(1,455,064)
Total utility plant being depreciated—net	4,735,982	4,660,856
Total utility plant—net	$ 5,202,711	$ 5,128,500

The Water Fund's capital activities are funded through Water Fund revenue bonds, Illinois Environmental Protection Agency (IEPA) loans and Water Fund revenue. Additional information on the Water Fund's capital assets is presented in Note 5 of the notes to basic financial statements.

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The Water Fund's long-term liabilities at December 31, 2022 and 2021, are summarized as follows (in thousands):

	Long-Term Liabilities at Year-End	
	2022	2021
Revenue bonds and notes payable	$ 2,286,957	$ 2,341,421
Add:		
Bond discount/premium	116,304	132,072
Total revenue bonds/notes payable—net	2,403,261	2,473,493
Less current bonds/notes payable	(116,655)	(110,324)
Total long-term revenue bonds/ notes payable—net	2,286,606	2,363,169
Water pipe extension certificates	1,577	1,577
Total long-term liabilities	$ 2,288,183	$ 2,364,746

Additional information on the Water Fund's long-term debt is presented in Note 4 of the notes to basic financial statements.

The Water Fund's revenue bonds at December 31, 2022, have underlying credit ratings with each of the four major rating agencies as follows:

	Moody's	Standard & Poor's	Fitch Ratings	Kroll
Second Lien Water Revenue Bonds	Baa1	A	A	AA

In November 2022, Moody's upgraded the Second Lien Water Revenue Bonds to Baa1 from Baa2.

At December 31, 2022, the Water Fund was in compliance with the debt covenants as stated within the bond ordinances. Additional information on certain of the Water Fund's debt covenants is presented in Note 4 of the notes to the basic financial statements.

Requests for Information

This financial report is designed to provide the reader with a general overview of the Water Fund's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the City of Chicago Department of Finance.

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BASIC FINANCIAL STATEMENTS

CITY OF CHICAGO, ILLINOIS
WATER FUND

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2022
(In thousands)

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents (Note 2)	$ 14,587
Investments (Note 2)	527,213
Accounts receivable—net of allowance for doubtful accounts of approximately $243,200 in 2022	220,606
Interest receivable	4,563
Due from other City funds	67,226
Inventories	25,142
Cash and cash equivalents—restricted	82,198
Investments—restricted	90,532
Interest receivable—restricted	22
Total current assets	1,032,089
NONCURRENT ASSETS:	
Right to use asset (Note 10)	97,768
Other assets	2,094
Utility plant (Note 5):	
Land and land rights	16,483
Structures and improvements	610,422
Distribution plant	4,793,914
Equipment	869,567
Construction in progress	450,246
Total utility plant	6,740,632
Less accumulated depreciation	(1,537,921)
Utility plant—net	5,202,711
Total noncurrent assets	5,302,573
DEFERRED OUTFLOWS (Note 9)	76,385
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 6,411,047

LIABILITIES	
CURRENT LIABILITIES:	
Accounts payable	$ 27,428
Due to other City funds	260,519
Accrued liabilities	189,086
Lease liability - currrent	23,769
Liabilities payable from restricted assets:	
Accounts payable	38,385
Interest payable	17,712
Current portion of long-term debt (Note 4)	116,655
Total current liabilities	673,554
NONCURRENT LIABILITIES:	
Long-term debt—net of current maturities (Note 4)	2,286,606
Net pension liability (Note 6)	1,198,672
Lease liability (Note 10)	73,263
Water pipe extension certificates	1,577
Total noncurrent liabilities	3,560,118
Total liabilities	4,233,672
DEFERRED INFLOWS (Note 9)	95,429
NET POSITION (Note 1):	
Net investment in capital assets	2,849,430
Restricted for capital projects	22
Unrestricted	(767,506)
Total net position	2,081,946
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$6,411,047

See notes to basic financial statements.

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CITY OF CHICAGO, ILLINOIS
WATER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022
(In thousands)

OPERATING REVENUES:	
Water sales:	
Water sales	$ 785,327
Less provision for doubtful accounts	(33,092)
Water sales—net	752,235
Other operating revenues	27,579
Total operating revenues	779,814
OPERATING EXPENSES:	
Source of supply	213
Power and pumping	45,319
Purification	73,519
Transmission and distribution	61,766
Customer accounting and collection	22,886
Administrative and general	14,197
Central services and general fund reimbursements	145,162
Pension expense (Note 6)	67,422
Total operating expenses before depreciation and amortization	430,484
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION	349,330
DEPRECIATION AND AMORTIZATION	110,978
OPERATING INCOME	238,352
NONOPERATING REVENUES (EXPENSES):	
Interest income (loss)	(66,924)
Interest expense	(90,967)
Other	2,387
Total nonoperating expenses—net	(155,504)
TRANSFERS OUT	(2,420)
CHANGE IN NET POSITION	80,428
TOTAL NET POSITION—Beginning of year	2,001,518
TOTAL NET POSITION—End of year	$ 2,081,946

See notes to basic financial statements.

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CITY OF CHICAGO, ILLINOIS
WATER FUND

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022
(In thousands)

CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from customers	$ 757,128
Transactions with other City funds	20,753
Payments to vendors	(77,049)
Payments to employees	(161,264)
Net cash provided by operating activities	539,568
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition and construction of capital assets	(164,007)
Interest paid	(107,580)
Proceeds from issuance of bonds and IEPA loans	17,036
Principal paid on leases	(25,101)
Principal paid on bonds	(110,326)
Construction reimbursements	2,387
Net cash used in capital and related financing activities	(387,591)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Sales and purchases of investments—net	(134,781)
Investment interest	14,367
Net cash (Used in) provided by investing activities	(120,414)
NET CHANGE IN CASH AND CASH EQUIVALENTS	31,563
CASH AND CASH EQUIVALENTS—Beginning of year	65,222
CASH AND CASH EQUIVALENTS—End of year	$ 96,785
RECONCILIATION OF CASH AND CASH EQUIVALENTS REPORTED IN THE STATEMENTS OF NET POSITION:	
Unrestricted	$ 14,587
Restricted	82,198
TOTAL	$ 96,785

(Continued)

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CITY OF CHICAGO, ILLINOIS
WATER FUND

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022
(In thousands)

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	$ 238,352
Adjustments to reconcile:	
Depreciation and amortization	86,612
Amortization of right-of-use asset	24,366
Provision for doubtful accounts	33,092
Changes in assets, deferred outflows, liabilities, and deferred inflows:	
Accounts receivable	(55,778)
Inventories	(3,086)
Due from other City funds	(18,214)
Unrestricted accounts payable	(2,240)
Due to other City funds	208,915
Accrued liabilities	35,452
Deferred inflows	(7,903)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 539,568

SUPPLEMENTAL DISCLOSURE OF NONCASH ITEMS:
Property additions in 2022 of $38,385 are in accounts payable.

The fair value adjustment (loss)/gain to investments for 2022 was ($84.1 million).

See notes to basic financial statements. (Concluded)

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
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EXHIBIT – 9

Run Date: 21-Apr-2022
Period: ADJ-21

Report ID: FMPS GL018

City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E01	E010	220000	BUDGETS / 015 PERSONAL SERVICES	0200	52,752.01
50	**22**	**E01**	**E010**	**220000**	**Account Code Subtotal**		**52,752.01**
50	22	E01	E010	220003	POTENTIAL POL/FIR SAL & BEN	0200	0.00
50	**22**	**E01**	**E010**	**220003**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220005	SALARY AND WAGES	0200	150,588,092.95
50	**22**	**E01**	**E010**	**220005**	**Account Code Subtotal**		**150,588,092.95**
50	22	E01	E010	220008	PAYMENT OF RETRO SALARIES	0200	21,350.10
50	**22**	**E01**	**E010**	**220008**	**Account Code Subtotal**		**21,350.10**
50	22	E01	E010	220011	CONTRACT WAGE INCREMENT-SAL	0200	0.00
50	**22**	**E01**	**E010**	**220011**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220012	CONTRACT WAGE INCREMENT-PR	0200	0.00
50	**22**	**E01**	**E010**	**220012**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220016	PROJECTED CONTRACT INCREASES	0200	0.00
50	**22**	**E01**	**E010**	**220016**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220020	OVERTIME	0200	28,209,824.79
50	**22**	**E01**	**E010**	**220020**	**Account Code Subtotal**		**28,209,824.79**
50	22	E01	E010	220021	VACATION BUY BACK	0200	0.00
50	**22**	**E01**	**E010**	**220021**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220022	CONTRACT COST	0200	0.00
50	**22**	**E01**	**E010**	**220022**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220024	POLICE COMP TIME BUY BACK	0200	0.00
50	**22**	**E01**	**E010**	**220024**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220025	VACATION RELIEF	0200	0.00
50	**22**	**E01**	**E010**	**220025**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220038	WORK STUDY/CO-OP EDUCATION	0200	0.00
50	**22**	**E01**	**E010**	**220038**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220039	STUDENT TRAINEES	0200	0.00
50	**22**	**E01**	**E010**	**220039**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	220050	STIPENDS	0200	0.00
50	**22**	**E01**	**E010**	**220050**	**Account Code Subtotal**		**0.00**
50	22	E01	E010	229052	SPECIAL EVENTS- PRIOR APPR REQ	0200	0.00
50	**22**	**E01**	**E010**	**229052**	**Account Code Subtotal**		**0.00**

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E01**	**E010**		**Account Class E010 Subtotal**		**178,872,019.85**
50	22	E01	E020	220014	SCHEDULE SALARY ADJUSTMENTS	0200	0.00
50	**22**	**E01**	**E020**	**220014**	**Account Code Subtotal**		**0.00**
50	22	E01	E020	220015	ADJUSTMENTS SALARY - SCHEDULE	0200	0.00
50	**22**	**E01**	**E020**	**220015**	**Account Code Subtotal**		**0.00**
50	22	E01	E020	220035	ADJMT SALARY - TRANS & REINSTA	0200	0.00
50	**22**	**E01**	**E020**	**220035**	**Account Code Subtotal**		**0.00**
50	**22**	**E01**	**E020**		**Account Class E020 Subtotal**		**0.00**
50	22	E01	E050	220029	FOR HEALTH MAINTENANCE ORGN	0200	5,516,771.00
50	**22**	**E01**	**E050**	**220029**	**Account Code Subtotal**		**5,516,771.00**
50	22	E01	E050	220042	MEDICAL CARE PREMIUMS	0200	10,434,361.00
50	**22**	**E01**	**E050**	**220042**	**Account Code Subtotal**		**10,434,361.00**
50	22	E01	E050	220044	FRINGE BENEFITS	0200	0.00
50	**22**	**E01**	**E050**	**220044**	**Account Code Subtotal**		**0.00**
50	22	E01	E050	220045	TERM LIFE INSURANCE	0200	156,213.00
50	**22**	**E01**	**E050**	**220045**	**Account Code Subtotal**		**156,213.00**
50	22	E01	E050	220049	WORKMAN'S COMPENSATION	0200	11,672,580.71
50	**22**	**E01**	**E050**	**220049**	**Account Code Subtotal**		**11,672,580.71**
50	22	E01	E050	220051	UNEMPLOYMENT INSURANCE CLAIMS	0200	483,710.00
50	**22**	**E01**	**E050**	**220051**	**Account Code Subtotal**		**483,710.00**
50	22	E01	E050	220052	COST OF CLAIMS & ADMINISTRATE	0200	573,381.80
50	**22**	**E01**	**E050**	**220052**	**Account Code Subtotal**		**573,381.80**
50	22	E01	E050	220056	DENTAL PLAN	0200	756,289.00
50	**22**	**E01**	**E050**	**220056**	**Account Code Subtotal**		**756,289.00**
50	22	E01	E050	220057	OPTICAL COVERAGE PREMIUMS	0200	0.00
50	**22**	**E01**	**E050**	**220057**	**Account Code Subtotal**		**0.00**
50	22	E01	E050	220059	MEDICARE	0200	1,574,224.00
50	**22**	**E01**	**E050**	**220059**	**Account Code Subtotal**		**1,574,224.00**
50	22	E01	E050	220060	SOCIAL SECURITY	0200	37,191.00
50	**22**	**E01**	**E050**	**220060**	**Account Code Subtotal**		**37,191.00**
50	22	E01	E050	220070	TUITION REIMBURSMENT	0200	0.00
50	**22**	**E01**	**E050**	**220070**	**Account Code Subtotal**		**0.00**

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E01	E050	220091	UNIFORM ALLOWANCE	0200	0.00
50	**22**	**E01**	**E050**	**220091**	**Account Code Subtotal**		**0.00**
50	22	E01	E050	220097	PENSION CONTRIBUTIONS	0200	0.00
50	**22**	**E01**	**E050**	**220097**	**Account Code Subtotal**		**0.00**
50	**22**	**E01**	**E050**		**Account Class E050 Subtotal**		**31,204,721.51**
50	22	E01	E801	220803	ADMINISTRATIVE SALARIES	0200	0.00
50	**22**	**E01**	**E801**	**220803**	**Account Code Subtotal**		**0.00**
50	22	E01	E801	220804	FIRE DEPARTMENT	0200	0.00
50	**22**	**E01**	**E801**	**220804**	**Account Code Subtotal**		**0.00**
50	22	E01	E801	220808	DIRECT CAPITALIZATION ADMIN	0200	0.00
50	**22**	**E01**	**E801**	**220808**	**Account Code Subtotal**		**0.00**
50	22	E01	E801	220814	POLICE DEPARTMENT-W	0200	0.00
50	**22**	**E01**	**E801**	**220814**	**Account Code Subtotal**		**0.00**
50	22	E01	E801	220816	INDIR. ADMIN. & GEN.-OTHER	0200	0.00
50	**22**	**E01**	**E801**	**220816**	**Account Code Subtotal**		**0.00**
50	**22**	**E01**	**E801**		**Account Class E801 Subtotal**		**0.00**
50	**22**	**E01**			**Account Category E01 Subtotal**		**210,076,741.36**
50	22	E10	E100	220120	INSTITUTIONAL CARE	0200	0.00
50	**22**	**E10**	**E100**	**220120**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220121	INVESTIGATION COSTS-FIN COMM	0200	0.00
50	**22**	**E10**	**E100**	**220121**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220125	OFFICE AND BUILDING SERVICES	0200	296,106.72
50	**22**	**E10**	**E100**	**220125**	**Account Code Subtotal**		**296,106.72**
50	22	E10	E100	220126	OFFICES CONVENIENCES	0200	0.00
50	**22**	**E10**	**E100**	**220126**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220135	ARBITRAGE REBATE	0200	6,000.00
50	**22**	**E10**	**E100**	**220135**	**Account Code Subtotal**		**6,000.00**
50	22	E10	E100	220138	PROF & TECH SERV-COMPUTER REL	0200	4,856,707.05
50	**22**	**E10**	**E100**	**220138**	**Account Code Subtotal**		**4,856,707.05**
50	22	E10	E100	220139	COUNSEL-CONTRACT NEGOTIATION	0200	702,233.32
50	**22**	**E10**	**E100**	**220139**	**Account Code Subtotal**		**702,233.32**
50	22	E10	E100	220140	PROF AND TECHNICAL SERVICES	0200	20,144,908.37

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E10**	**E100**	**220140**	**Account Code Subtotal**		**20,144,908.37**
50	22	E10	E100	220141	APPRAISALS	0200	14,916.25
50	**22**	**E10**	**E100**	**220141**	**Account Code Subtotal**		**14,916.25**
50	22	E10	E100	220142	ACCOUNTING AND AUDITING	0200	392,455.95
50	**22**	**E10**	**E100**	**220142**	**Account Code Subtotal**		**392,455.95**
50	22	E10	E100	220143	COURT REPORTING	0200	58,488.62
50	**22**	**E10**	**E100**	**220143**	**Account Code Subtotal**		**58,488.62**
50	22	E10	E100	220144	ENGINEERING AND ARCHITECTURE	0200	0.00
50	**22**	**E10**	**E100**	**220144**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220145	LEGAL EXPENSES	0200	0.00
50	**22**	**E10**	**E100**	**220145**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220146	STATISTICAL STUDIES	0200	0.00
50	**22**	**E10**	**E100**	**220146**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220147	SURVEYS	0200	0.00
50	**22**	**E10**	**E100**	**220147**	**Account Code Subtotal**		**0.00**
50	22	E10	E100	220148	TESTING AND INSPECTING	0200	1,049,795.90
50	**22**	**E10**	**E100**	**220148**	**Account Code Subtotal**		**1,049,795.90**
50	22	E10	E100	220149	PURCH, LICENSE, MAINT SOFTWARE	0200	253,259.09
50	**22**	**E10**	**E100**	**220149**	**Account Code Subtotal**		**253,259.09**
50	**22**	**E10**	**E100**		**Account Class E100 Subtotal**		**27,774,871.27**
50	22	E10	E130	220150	PUBLICATIONS OUTSIDE AGENCIES	0200	133.52
50	**22**	**E10**	**E130**	**220150**	**Account Code Subtotal**		**133.52**
50	22	E10	E130	220151	PUBLICATIONS IN-HOUSE SERVICES	0200	0.00
50	**22**	**E10**	**E130**	**220151**	**Account Code Subtotal**		**0.00**
50	22	E10	E130	220164	BOOKBINDING	0200	0.00
50	**22**	**E10**	**E130**	**220164**	**Account Code Subtotal**		**0.00**
50	22	E10	E130	220167	REPRODUCTION	0200	0.00
50	**22**	**E10**	**E130**	**220167**	**Account Code Subtotal**		**0.00**
50	**22**	**E10**	**E130**		**Account Class E130 Subtotal**		**133.52**
50	22	E10	E140	220170	SURETY BOND PREMIUMS	0200	0.00
50	**22**	**E10**	**E140**	**220170**	**Account Code Subtotal**		**0.00**
50	22	E10	E140	220172	INSUR PREM SERVICE & CLAIM EXP	0200	1,116,714.00

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E10**	**E140**	**220172**	**Account Code Subtotal**		**1,116,714.00**
50	**22**	**E10**	**E140**		**Account Class E140 Subtotal**		**1,116,714.00**
50	22	E10	E150	220154	RENT/MAINT - COMPUTER HARDWARE	0200	18,700.80
50	**22**	**E10**	**E150**	**220154**	**Account Code Subtotal**		**18,700.80**
50	22	E10	E150	220155	RENTAL OF PROPERTY	0200	601,281.55
50	**22**	**E10**	**E150**	**220155**	**Account Code Subtotal**		**601,281.55**
50	22	E10	E150	220156	LOCK BOX RENTAL	0200	0.00
50	**22**	**E10**	**E150**	**220156**	**Account Code Subtotal**		**0.00**
50	22	E10	E150	220157	RENTAL OF EQUIPMENT & SERVICES	0200	2,757,148.52
50	**22**	**E10**	**E150**	**220157**	**Account Code Subtotal**		**2,757,148.52**
50	22	E10	E150	220158	RENTAL OF EQUIP & SERVS - CITY	0200	0.00
50	**22**	**E10**	**E150**	**220158**	**Account Code Subtotal**		**0.00**
50	22	E10	E150	220159	LEASE PURCHASE OF EQUIPMENT	0200	262,839.12
50	**22**	**E10**	**E150**	**220159**	**Account Code Subtotal**		**262,839.12**
50	**22**	**E10**	**E150**		**Account Class E150 Subtotal**		**3,639,969.99**
50	22	E10	E160	220181	TELEPHONE - MOBILE & PORTABLE	0200	233,904.84
50	**22**	**E10**	**E160**	**220181**	**Account Code Subtotal**		**233,904.84**
50	22	E10	E160	220182	GAS	0200	0.00
50	**22**	**E10**	**E160**	**220182**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220183	WATER	0200	0.00
50	**22**	**E10**	**E160**	**220183**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220184	ELECTRICITY	0200	0.00
50	**22**	**E10**	**E160**	**220184**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220185	WASTE DISPOSAL SERVICES	0200	2,740,053.64
50	**22**	**E10**	**E160**	**220185**	**Account Code Subtotal**		**2,740,053.64**
50	22	E10	E160	220186	TELEPHONE - EQUIP & LEASE	0200	0.00
50	**22**	**E10**	**E160**	**220186**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220187	STEAM	0200	0.00
50	**22**	**E10**	**E160**	**220187**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220188	TELEGRAPH	0200	211,321.00
50	**22**	**E10**	**E160**	**220188**	**Account Code Subtotal**		**211,321.00**
50	22	E10	E160	220189	TELEPHONE - NON-CENTREX	0200	31,566.01

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E10**	**E160**	**220189**	**Account Code Subtotal**		**31,566.01**
50	22	E10	E160	220190	TELEPHONE - CENTREX	0200	312,153.77
50	**22**	**E10**	**E160**	**220190**	**Account Code Subtotal**		**312,153.77**
50	22	E10	E160	220191	TELEPHONE - RELOCATION	0200	0.00
50	**22**	**E10**	**E160**	**220191**	**Account Code Subtotal**		**0.00**
50	22	E10	E160	220196	TELEPHONE - CIRCUITS	0200	528,633.93
50	**22**	**E10**	**E160**	**220196**	**Account Code Subtotal**		**528,633.93**
50	22	E10	E160	220197	TELEPHONE - EQUIPMENT MAINT	0200	26,157.44
50	**22**	**E10**	**E160**	**220197**	**Account Code Subtotal**		**26,157.44**
50	22	E10	E160	220322	NATURAL GAS	0200	8,653,579.03
50	**22**	**E10**	**E160**	**220322**	**Account Code Subtotal**		**8,653,579.03**
50	22	E10	E160	220331	ELECTRICITY ACCOUNT	0200	12,325,952.00
50	**22**	**E10**	**E160**	**220331**	**Account Code Subtotal**		**12,325,952.00**
50	**22**	**E10**	**E160**		**Account Class E160 Subtotal**		**25,063,321.66**
50	22	E10	E170	220160	REPAIR OR MAINTENANCE OF PROP	0200	1,166,173.00
50	**22**	**E10**	**E170**	**220160**	**Account Code Subtotal**		**1,166,173.00**
50	22	E10	E170	220161	OPERATION, REPAIR, MAINT FACIL	0200	43,467.50
50	**22**	**E10**	**E170**	**220161**	**Account Code Subtotal**		**43,467.50**
50	22	E10	E170	220162	REPAIR OR MAINTENANCE OF EQUIP	0200	4,926,252.91
50	**22**	**E10**	**E170**	**220162**	**Account Code Subtotal**		**4,926,252.91**
50	22	E10	E170	220163	REPAIR/MAINTENANCE OF STREETS	0200	0.00
50	**22**	**E10**	**E170**	**220163**	**Account Code Subtotal**		**0.00**
50	22	E10	E170	220176	MAINT/OPER CITY OWNED VEHICLES	0200	162,794.26
50	**22**	**E10**	**E170**	**220176**	**Account Code Subtotal**		**162,794.26**
50	**22**	**E10**	**E170**		**Account Class E170 Subtotal**		**6,298,687.67**
50	22	E10	E180	220166	DUES, SUBSCRIPT, MEMBERSHIPS	0200	564,592.24
50	**22**	**E10**	**E180**	**220166**	**Account Code Subtotal**		**564,592.24**
50	22	E10	E180	220168	APPRENTICESHIP & TRAINING	0200	0.00
50	**22**	**E10**	**E180**	**220168**	**Account Code Subtotal**		**0.00**
50	22	E10	E180	220169	TECHNICAL MEETINGS COSTS	0200	18,570.00
50	**22**	**E10**	**E180**	**220169**	**Account Code Subtotal**		**18,570.00**
50	**22**	**E10**	**E180**		**Account Class E180 Subtotal**		**583,162.24**

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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E10	E190	220130	POSTAGE	0200	1,814,431.11
50	**22**	**E10**	**E190**	**220130**	**Account Code Subtotal**		**1,814,431.11**
50	22	E10	E190	220152	ADVERTISING	0200	0.00
50	**22**	**E10**	**E190**	**220152**	**Account Code Subtotal**		**0.00**
50	22	E10	E190	220173	PURCHASE OF EQUIPMENT	0200	0.00
50	**22**	**E10**	**E190**	**220173**	**Account Code Subtotal**		**0.00**
50	22	E10	E190	220178	FREIGHT AND EXPRESS CHARGES	0200	0.00
50	**22**	**E10**	**E190**	**220178**	**Account Code Subtotal**		**0.00**
50	22	E10	E190	220179	MESSENGER SERVICE	0200	0.00
50	**22**	**E10**	**E190**	**220179**	**Account Code Subtotal**		**0.00**
50	22	E10	E190	220192	EXP IN CASH COLLECT IRREGULAR	0200	0.00
50	**22**	**E10**	**E190**	**220192**	**Account Code Subtotal**		**0.00**
50	**22**	**E10**	**E190**		**Account Class E190 Subtotal**		**1,814,431.11**
50	**22**	**E10**			**Account Category E10 Subtotal**		**66,291,291.46**
50	22	E20	E200	220200	TRAVEL - PRIOR APPROVAL REQD	0200	0.00
50	**22**	**E20**	**E200**	**220200**	**Account Code Subtotal**		**0.00**
50	22	E20	E200	220229	MILEAGE REIMBURSMENT	0200	27,426.30
50	**22**	**E20**	**E200**	**220229**	**Account Code Subtotal**		**27,426.30**
50	22	E20	E200	220240	DIR PAY-PRIVATE AGENCY'S TRANS	0200	0.00
50	**22**	**E20**	**E200**	**220240**	**Account Code Subtotal**		**0.00**
50	22	E20	E200	220242	REIMBURSEMENT OUT-OF-STATE AUD	0200	0.00
50	**22**	**E20**	**E200**	**220242**	**Account Code Subtotal**		**0.00**
50	22	E20	E200	220245	REIMBURSEMENT TO TRAVELERS	0200	0.00
50	**22**	**E20**	**E200**	**220245**	**Account Code Subtotal**		**0.00**
50	22	E20	E200	220270	LOCAL TRANSPORTATION	0200	932.00
50	**22**	**E20**	**E200**	**220270**	**Account Code Subtotal**		**932.00**
50	**22**	**E20**	**E200**		**Account Class E200 Subtotal**		**28,358.30**
50	**22**	**E20**			**Account Category E20 Subtotal**		**28,358.30**
50	22	E30	E300	220312	COAL	0200	0.00
50	**22**	**E30**	**E300**	**220312**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220313	CLEANING AND SANITATION SUPPLY	0200	6,822.11
50	**22**	**E30**	**E300**	**220313**	**Account Code Subtotal**		**6,822.11**

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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E30	E300	220314	FUEL OIL	0200	595,349.86
50	**22**	**E30**	**E300**	**220314**	**Account Code Subtotal**		**595,349.86**
50	22	E30	E300	220315	MOTOR VEHICLE DIESEL FUEL	0200	1,067,977.00
50	**22**	**E30**	**E300**	**220315**	**Account Code Subtotal**		**1,067,977.00**
50	22	E30	E300	220316	GAS-BOTTLED AND PROPANE	0200	62,329.35
50	**22**	**E30**	**E300**	**220316**	**Account Code Subtotal**		**62,329.35**
50	22	E30	E300	220318	OTHER FUEL	0200	0.00
50	**22**	**E30**	**E300**	**220318**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220320	GASOLINE	0200	203,399.09
50	**22**	**E30**	**E300**	**220320**	**Account Code Subtotal**		**203,399.09**
50	22	E30	E300	220330	FOOD	0200	0.00
50	**22**	**E30**	**E300**	**220330**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220338	LICENSE,STICKERS,TAGS & PLATES	0200	0.00
50	**22**	**E30**	**E300**	**220338**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220340	MATERIALS AND SUPPLIES	0200	4,515,667.80
50	**22**	**E30**	**E300**	**220340**	**Account Code Subtotal**		**4,515,667.80**
50	22	E30	E300	220341	CHEMICALS	0200	0.00
50	**22**	**E30**	**E300**	**220341**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220342	DRUG, MED & CHEM MAT & SUPPLY	0200	9,755,012.87
50	**22**	**E30**	**E300**	**220342**	**Account Code Subtotal**		**9,755,012.87**
50	22	E30	E300	220343	X-RAYS SUPPLIES	0200	0.00
50	**22**	**E30**	**E300**	**220343**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220345	APPARATUS AND INSTRUMENTS	0200	89,843.94
50	**22**	**E30**	**E300**	**220345**	**Account Code Subtotal**		**89,843.94**
50	22	E30	E300	220348	BOOKS AND RELATED MATERIALS	0200	0.00
50	**22**	**E30**	**E300**	**220348**	**Account Code Subtotal**		**0.00**
50	22	E30	E300	220350	STATIONERY & OFFICE SUPPLIES	0200	137,875.19
50	**22**	**E30**	**E300**	**220350**	**Account Code Subtotal**		**137,875.19**
50	**22**	**E30**	**E300**		**Account Class E300 Subtotal**		**16,434,277.21**
50	22	E30	E320	220360	REPAIR PARTS AND MATERIALS	0200	8,676,591.73
50	**22**	**E30**	**E320**	**220360**	**Account Code Subtotal**		**8,676,591.73**
50	22	E30	E320	220361	BUILDING MATERIALS AND SUPPLY	0200	0.00

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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E30**	**E320**	**220361**	**Account Code Subtotal**		**0.00**
50	22	E30	E320	220362	PAINTS AND PAINTING SUPPLIES	0200	0.00
50	**22**	**E30**	**E320**	**220362**	**Account Code Subtotal**		**0.00**
50	22	E30	E320	220365	ELECTRICAL SUPPLIES	0200	0.00
50	**22**	**E30**	**E320**	**220365**	**Account Code Subtotal**		**0.00**
50	22	E30	E320	220366	MOTOR VEHICLE REPAIR MATERIALS	0200	0.00
50	**22**	**E30**	**E320**	**220366**	**Account Code Subtotal**		**0.00**
50	**22**	**E30**	**E320**		**Account Class E320 Subtotal**		**8,676,591.73**
50	**22**	**E30**			**Account Category E30 Subtotal**		**25,110,868.94**
50	22	E40	E420	220400	EQUIPMENT	0200	0.00
50	**22**	**E40**	**E420**	**220400**	**Account Code Subtotal**		**0.00**
50	22	E40	E420	220401	TOOLS < $100.00 / UNIT	0200	4,426.25
50	**22**	**E40**	**E420**	**220401**	**Account Code Subtotal**		**4,426.25**
50	22	E40	E420	220402	TOOLS > $100.00 / UNIT	0200	13,157.56
50	**22**	**E40**	**E420**	**220402**	**Account Code Subtotal**		**13,157.56**
50	22	E40	E420	220410	EQUIPMENT FOR BUILDINGS	0200	791.12
50	**22**	**E40**	**E420**	**220410**	**Account Code Subtotal**		**791.12**
50	22	E40	E420	220420	FIXTURES	0200	0.00
50	**22**	**E40**	**E420**	**220420**	**Account Code Subtotal**		**0.00**
50	22	E40	E420	220422	OFFICE MACHINES	0200	0.00
50	**22**	**E40**	**E420**	**220422**	**Account Code Subtotal**		**0.00**
50	22	E40	E420	220423	COMMUNICATION DEVICES	0200	0.00
50	**22**	**E40**	**E420**	**220423**	**Account Code Subtotal**		**0.00**
50	22	E40	E420	220424	FURNITURE AND FURNISHINGS	0200	4,596.17
50	**22**	**E40**	**E420**	**220424**	**Account Code Subtotal**		**4,596.17**
50	22	E40	E420	220440	MACHINERY AND EQUIPMENT	0200	1,196,489.57
50	**22**	**E40**	**E420**	**220440**	**Account Code Subtotal**		**1,196,489.57**
50	22	E40	E420	220445	TECHNICAL & SCIENTIFIC EQUIP	0200	18,203.54
50	**22**	**E40**	**E420**	**220445**	**Account Code Subtotal**		**18,203.54**
50	22	E40	E420	220446	PURCHASE COMPUTER HARDWARE	0200	60,433.62
50	**22**	**E40**	**E420**	**220446**	**Account Code Subtotal**		**60,433.62**
50	22	E40	E420	220450	VEHICLES	0200	51,030.68

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Fund Class : 50							
50	**22**	**E40**	**E420**	**220450**	**Account Code Subtotal**		**51,030.68**
50	22	E40	E420	220457	POLICE - AUTOMATION EQUIP	0200	0.00
50	**22**	**E40**	**E420**	**220457**	**Account Code Subtotal**		**0.00**
50	**22**	**E40**	**E420**		**Account Class E420 Subtotal**		**1,349,128.51**
50	22	E40	E450	220430	LIVESTOCK	0200	0.00
50	**22**	**E40**	**E450**	**220430**	**Account Code Subtotal**		**0.00**
50	**22**	**E40**	**E450**		**Account Class E450 Subtotal**		**0.00**
50	**22**	**E40**			**Account Category E40 Subtotal**		**1,349,128.51**
50	22	E45	E540	220530	DEPRECIATION EXPENSE	0200	0.00
50	**22**	**E45**	**E540**	**220530**	**Account Code Subtotal**		**0.00**
50	**22**	**E45**	**E540**		**Account Class E540 Subtotal**		**0.00**
50	**22**	**E45**			**Account Category E45 Subtotal**		**0.00**
50	22	E50	E500	220500	PERMANENT IMPROVEMENTS	0200	0.00
50	**22**	**E50**	**E500**	**220500**	**Account Code Subtotal**		**0.00**
50	22	E50	E500	220521	MAINTENANCE & CONSTRUCTION	0200	2,144,714.44
50	**22**	**E50**	**E500**	**220521**	**Account Code Subtotal**		**2,144,714.44**
50	22	E50	E500	220526	IMPROVEMENT TO EXISTING BUILDINGS	0200	0.00
50	**22**	**E50**	**E500**	**220526**	**Account Code Subtotal**		**0.00**
50	22	E50	E500	220540	CONSTR'N BLDG & OTHER STRUCT	0200	1,879,938.42
50	**22**	**E50**	**E500**	**220540**	**Account Code Subtotal**		**1,879,938.42**
50	**22**	**E50**	**E500**		**Account Class E500 Subtotal**		**4,024,652.86**
50	22	E50	E520	220550	WATER IMPROVEMENTS	0200	0.00
50	**22**	**E50**	**E520**	**220550**	**Account Code Subtotal**		**0.00**
50	22	E50	E520	220551	SEWER IMPROVEMENTS	0200	0.00
50	**22**	**E50**	**E520**	**220551**	**Account Code Subtotal**		**0.00**
50	**22**	**E50**	**E520**		**Account Class E520 Subtotal**		**0.00**
50	**22**	**E50**			**Account Category E50 Subtotal**		**4,024,652.86**
50	22	E60	E600	220600	LAND	0200	0.00
50	**22**	**E60**	**E600**	**220600**	**Account Code Subtotal**		**0.00**
50	22	E60	E600	220610	LAND ACQUISTION	0200	0.00
50	**22**	**E60**	**E600**	**220610**	**Account Code Subtotal**		**0.00**

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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E60**	**E600**		**Account Class E600 Subtotal**		**0.00**
50	**22**	**E60**			**Account Category E60 Subtotal**		**0.00**
50	22	E70	E700	220700	CONTINGENCIES - PRIOR APPR REQ	0200	1,215.00
50	**22**	**E70**	**E700**	**220700**	**Account Code Subtotal**		**1,215.00**
50	**22**	**E70**	**E700**		**Account Class E700 Subtotal**		**1,215.00**
50	**22**	**E70**			**Account Category E70 Subtotal**		**1,215.00**
50	22	E75	E900	220952	MISCELLANEOUS CLAIMS	0200	-138,271.34
50	**22**	**E75**	**E900**	**220952**	**Account Code Subtotal**		**-138,271.34**
50	22	E75	E900	220953	CLAIMS AGAINST SEWER FUND	0200	0.00
50	**22**	**E75**	**E900**	**220953**	**Account Code Subtotal**		**0.00**
50	**22**	**E75**	**E900**		**Account Class E900 Subtotal**		**-138,271.34**
50	22	E75	E990	220880	MUNICIPAL PENSION	0200	36,954,000.00
50	**22**	**E75**	**E990**	**220880**	**Account Code Subtotal**		**36,954,000.00**
50	22	E75	E990	220881	LABORERS' PENSION	0200	13,335,000.00
50	**22**	**E75**	**E990**	**220881**	**Account Code Subtotal**		**13,335,000.00**
50	**22**	**E75**	**E990**		**Account Class E990 Subtotal**		**50,289,000.00**
50	**22**	**E75**			**Account Category E75 Subtotal**		**50,150,728.66**
50	22	E81	E801	220801	INDIRECT COSTS	0200	67,883,768.00
50	**22**	**E81**	**E801**	**220801**	**Account Code Subtotal**		**67,883,768.00**
50	22	E81	E801	220805	POLICE DEPARTMENT	0200	0.00
50	**22**	**E81**	**E801**	**220805**	**Account Code Subtotal**		**0.00**
50	22	E81	E801	220810	REIMB. INDIRECT PENSION COSTS	0200	20,824,630.00
50	**22**	**E81**	**E801**	**220810**	**Account Code Subtotal**		**20,824,630.00**
50	**22**	**E81**	**E801**		**Account Class E801 Subtotal**		**88,708,398.00**
50	**22**	**E81**			**Account Category E81 Subtotal**		**88,708,398.00**
50	22	E90	E900	220931	COURT SETTLEMENT	0200	871,846.96
50	**22**	**E90**	**E900**	**220931**	**Account Code Subtotal**		**871,846.96**
50	**22**	**E90**	**E900**		**Account Class E900 Subtotal**		**871,846.96**
50	22	E90	E920	220965	REVOLVING CREDIT INTEREST	0200	0.00
50	**22**	**E90**	**E920**	**220965**	**Account Code Subtotal**		**0.00**
50	**22**	**E90**	**E920**		**Account Class E920 Subtotal**		**0.00**

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SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E90	E990	220943	TASTE OF CHGO TICKET RETURNS	0200	0.00
50	**22**	**E90**	**E990**	**220943**	**Account Code Subtotal**		**0.00**
50	22	E90	E990	220944	TASTE OF CHICAGO SALES TAX	0200	0.00
50	**22**	**E90**	**E990**	**220944**	**Account Code Subtotal**		**0.00**
50	**22**	**E90**	**E990**		**Account Class E990 Subtotal**		**0.00**
50	**22**	**E90**			**Account Category E90 Subtotal**		**871,846.96**
50	22	E91	E920	220902	INTEREST ON BONDS	0200	109,596,505.84
50	**22**	**E91**	**E920**	**220902**	**Account Code Subtotal**		**109,596,505.84**
50	22	E91	E920	220903	INTEREST WASTEWATER TRANS REV	0200	0.00
50	**22**	**E91**	**E920**	**220903**	**Account Code Subtotal**		**0.00**
50	22	E91	E920	220908	BOND REDEMPT & CERT OF INDEBT	0200	105,238,893.27
50	**22**	**E91**	**E920**	**220908**	**Account Code Subtotal**		**105,238,893.27**
50	22	E91	E920	220957	EXP INCIDENTIAL TO BOND SALE	0200	0.00
50	**22**	**E91**	**E920**	**220957**	**Account Code Subtotal**		**0.00**
50	22	E91	E920	220962	TERM NOTES INTEREST	0200	0.00
50	**22**	**E91**	**E920**	**220962**	**Account Code Subtotal**		**0.00**
50	22	E91	E920	221015	ARBITRAGE EXP 93A	0200	0.00
50	**22**	**E91**	**E920**	**221015**	**Account Code Subtotal**		**0.00**
50	22	E91	E920	221059	INT EXP MIDWAY 2004A JR	0200	0.00
50	**22**	**E91**	**E920**	**221059**	**Account Code Subtotal**		**0.00**
50	22	E91	E920	221144	INTEREST - PROG FEES WATER	0200	26,500.00
50	**22**	**E91**	**E920**	**221144**	**Account Code Subtotal**		**26,500.00**
50	**22**	**E91**	**E920**		**Account Class E920 Subtotal**		**214,861,899.11**
50	**22**	**E91**			**Account Category E91 Subtotal**		**214,861,899.11**
50	22	E92	E920	220912	PAYMENT OF BONDS-PRINCIPAL	0200	0.00
50	**22**	**E92**	**E920**	**220912**	**Account Code Subtotal**		**0.00**
50	22	E92	E920	220961	TERM NOTES PAYMENT	0200	0.00
50	**22**	**E92**	**E920**	**220961**	**Account Code Subtotal**		**0.00**
50	**22**	**E92**	**E920**		**Account Class E920 Subtotal**		**0.00**
50	**22**	**E92**			**Account Category E92 Subtotal**		**0.00**
50	22	E96	E960	221020	TRANSFERS OUT	0200	54,507,476.00
50	**22**	**E96**	**E960**	**221020**	**Account Code Subtotal**		**54,507,476.00**

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	**22**	**E96**	**E960**		**Account Class E960 Subtotal**		**54,507,476.00**
50	**22**	**E96**			**Account Category E96 Subtotal**		**54,507,476.00**
50	22	E99	E520	220802	50/50 SIDEWALK	0200	0.00
50	**22**	**E99**	**E520**	**220802**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E520**		**Account Class E520 Subtotal**		**0.00**
50	22	E99	E801	220815	INDIR. ADMIN. & GEN.-AVIATION	0200	0.00
50	**22**	**E99**	**E801**	**220815**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E801**		**Account Class E801 Subtotal**		**0.00**
50	22	E99	E900	220689	PARKING TICKETS REFUNDS AND EMS REFUNDS	0200	0.00
50	**22**	**E99**	**E900**	**220689**	**Account Code Subtotal**		**0.00**
50	22	E99	E900	220901	INTEREST ON JUDGMENTS	0200	0.00
50	**22**	**E99**	**E900**	**220901**	**Account Code Subtotal**		**0.00**
50	22	E99	E900	220904	PAYMENTS OF JUDGMENTS	0200	0.00
50	**22**	**E99**	**E900**	**220904**	**Account Code Subtotal**		**0.00**
50	22	E99	E900	220934	CLAIMS FOR DAMAGE & LIABILITY	0200	236.10
50	**22**	**E99**	**E900**	**220934**	**Account Code Subtotal**		**236.10**
50	22	E99	E900	220937	CLAIMS NOT UNDER WORKMEN COMP	0200	0.00
50	**22**	**E99**	**E900**	**220937**	**Account Code Subtotal**		**0.00**
50	22	E99	E900	220989	CLAIMS - PAYMENTS & REFUNDS	0200	2,210.00
50	**22**	**E99**	**E900**	**220989**	**Account Code Subtotal**		**2,210.00**
50	**22**	**E99**	**E900**		**Account Class E900 Subtotal**		**2,446.10**
50	22	E99	E920	220909	DEBT SERVICE RESERVE	0200	0.00
50	**22**	**E99**	**E920**	**220909**	**Account Code Subtotal**		**0.00**
50	22	E99	E920	220914	AMORTIZATION BOND ISSUE COST	0200	0.00
50	**22**	**E99**	**E920**	**220914**	**Account Code Subtotal**		**0.00**
50	22	E99	E920	220958	PAYMENT OF CERTIFICATES	0200	0.00
50	**22**	**E99**	**E920**	**220958**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E920**		**Account Class E920 Subtotal**		**0.00**
50	22	E99	E950	220959	DAILY TENDER NOTE INTEREST	0200	0.00
50	**22**	**E99**	**E950**	**220959**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E950**		**Account Class E950 Subtotal**		**0.00**

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 50							
50	22	E99	E970	221040	UNRECORDED EXPENSE	0200	0.00
50	**22**	**E99**	**E970**	**221040**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E970**		**Account Class E970 Subtotal**		**0.00**
50	22	E99	E990	220905	MSD USER CHARGES	0200	8,042,435.63
50	**22**	**E99**	**E990**	**220905**	**Account Code Subtotal**		**8,042,435.63**
50	22	E99	E990	220915	FOR PAYMENT OF LEASES	0200	0.00
50	**22**	**E99**	**E990**	**220915**	**Account Code Subtotal**		**0.00**
50	**22**	**E99**	**E990**		**Account Class E990 Subtotal**		**8,042,435.63**
50	**22**	**E99**			**Account Category E99 Subtotal**		**8,044,881.73**
50	**22**				**Expense Subtotal**		**724,027,486.89**

End of Fund Class : 50

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

EXHIBIT – 10

Run Date: 04/20/2022

Period: ADJ-21

City of Chicago

SUMMARY GENERAL LEDGER BY FUND CLASS

F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E01	E010	220000	BUDGETS / 015 PERSONAL SERVICES	0314	$0.00
55	**22**	**E01**	**E010**	**220000**	**Account Code Subtotal**		**$0.00**
				220003	POTENTIAL POL/FIR SAL & BEN	0314	$0.00
55	**22**	**E01**	**E010**	**220003**	**Account Code Subtotal**		**$0.00**
				220005	SALARY AND WAGES	0314	$48,007,444.15
55	**22**	**E01**	**E010**	**220005**	**Account Code Subtotal**		**$48,007,444.15**
				220008	PAYMENT OF RETRO SALARIES	0314	$0.00
55	**22**	**E01**	**E010**	**220008**	**Account Code Subtotal**		**$0.00**
				220011	CONTRACT WAGE INCREMENT-SAL	0314	$0.00
55	**22**	**E01**	**E010**	**220011**	**Account Code Subtotal**		**$0.00**
				220020	OVERTIME	0314	$8,118,849.80
55	**22**	**E01**	**E010**	**220020**	**Account Code Subtotal**		**$8,118,849.80**
				220025	VACATION RELIEF	0314	$0.00
55	**22**	**E01**	**E010**	**220025**	**Account Code Subtotal**		**$0.00**
				220039	STUDENT TRAINEES	0314	$0.00
55	**22**	**E01**	**E010**	**220039**	**Account Code Subtotal**		**$0.00**
55	**22**	**E01**			**Account Class E010 Subtotal**		**$56,126,293.95**
			E020	220015	ADJUSTMENTS SALARY - SCHEDULE	0314	$0.00
55	**22**	**E01**	**E020**	**220015**	**Account Code Subtotal**		**$0.00**
				220040	ADJMT TO PREVAIL RATES-PERDIEM	0314	$0.00
55	**22**	**E01**	**E020**	**220040**	**Account Code Subtotal**		**$0.00**
55	**22**	**E01**			**Account Class E020 Subtotal**		**$0.00**
			E050	220029	FOR HEALTH MAINTENANCE ORGN	0314	$1,838,422.00
55	**22**	**E01**	**E050**	**220029**	**Account Code Subtotal**		**$1,838,422.00**
				220042	MEDICAL CARE PREMIUMS	0314	$3,514,570.00

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E01	E050	**220042**	**Account Code Subtotal**		**$3,514,570.00**
				220045	TERM LIFE INSURANCE	0314	$52,057.00
55	22	E01	E050	**220045**	**Account Code Subtotal**		**$52,057.00**
				220049	WORKMAN'S COMPENSATION	0314	$6,442,397.71
55	22	E01	E050	**220049**	**Account Code Subtotal**		**$6,442,397.71**
				220051	UNEMPLOYMENT INSURANCE CLAIMS	0314	$174,278.00
55	22	E01	E050	**220051**	**Account Code Subtotal**		**$174,278.00**
				220052	COST OF CLAIMS & ADMINISTRATE	0314	$99,768.00
55	22	E01	E050	**220052**	**Account Code Subtotal**		**$99,768.00**
				220056	DENTAL PLAN	0314	$252,028.00
55	22	E01	E050	**220056**	**Account Code Subtotal**		**$252,028.00**
				220057	OPTICAL COVERAGE PREMIUMS	0314	$0.00
55	22	E01	E050	**220057**	**Account Code Subtotal**		**$0.00**
				220059	MEDICARE	0314	$553,951.00
55	22	E01	E050	**220059**	**Account Code Subtotal**		**$553,951.00**
				220060	SOCIAL SECURITY	0314	$13,087.00
55	22	E01	E050	**220060**	**Account Code Subtotal**		**$13,087.00**
				220070	TUITION REIMBURSMENT	0314	$0.00
55	22	E01	E050	**220070**	**Account Code Subtotal**		**$0.00**
				220091	UNIFORM ALLOWANCE	0314	$0.00
55	22	E01	E050	**220091**	**Account Code Subtotal**		**$0.00**
				220094	FURLOUGH DAY SAVINGS	0314	$0.00
55	22	E01	E050	**220094**	**Account Code Subtotal**		**$0.00**
				220097	PENSION CONTRIBUTIONS	0314	$0.00
55	22	E01	E050	**220097**	**Account Code Subtotal**		**$0.00**
55	22	E01			**Account Class E050 Subtotal**		**$12,940,558.71**
55	22				**Account Category E01 Subtotal**		**$69,066,852.66**

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
		E10	E100	220121	INVESTIGATION COSTS-FIN COMM	0314	$0.00
55	**22**	**E10**	**E100**	**220121**	**Account Code Subtotal**		**$0.00**
				220125	OFFICE AND BUILDING SERVICES	0314	$0.00
55	**22**	**E10**	**E100**	**220125**	**Account Code Subtotal**		**$0.00**
				220135	ARBITRAGE REBATE	0314	$0.00
55	**22**	**E10**	**E100**	**220135**	**Account Code Subtotal**		**$0.00**
				220138	PROF & TECH SERV-COMPUTER REL	0314	$1,593,928.86
55	**22**	**E10**	**E100**	**220138**	**Account Code Subtotal**		**$1,593,928.86**
				220139	COUNSEL-CONTRACT NEGOTIATION	0314	$36,672.96
55	**22**	**E10**	**E100**	**220139**	**Account Code Subtotal**		**$36,672.96**
				220140	PROF AND TECHNICAL SERVICES	0314	$3,407,313.74
55	**22**	**E10**	**E100**	**220140**	**Account Code Subtotal**		**$3,407,313.74**
				220141	APPRAISALS	0314	$228.00
55	**22**	**E10**	**E100**	**220141**	**Account Code Subtotal**		**$228.00**
				220142	ACCOUNTING AND AUDITING	0314	$117,430.00
55	**22**	**E10**	**E100**	**220142**	**Account Code Subtotal**		**$117,430.00**
				220143	COURT REPORTING	0314	$31,339.47
55	**22**	**E10**	**E100**	**220143**	**Account Code Subtotal**		**$31,339.47**
				220144	ENGINEERING AND ARCHITECTURE	0314	$0.00
55	**22**	**E10**	**E100**	**220144**	**Account Code Subtotal**		**$0.00**
				220145	LEGAL EXPENSES	0314	$0.00
55	**22**	**E10**	**E100**	**220145**	**Account Code Subtotal**		**$0.00**
				220148	TESTING AND INSPECTING	0314	$0.00
55	**22**	**E10**	**E100**	**220148**	**Account Code Subtotal**		**$0.00**
				220149	PURCH, LICENSE, MAINT SOFTWARE	0314	$42,301.26

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

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Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E10	E100	220149	Account Code Subtotal		$42,301.26
55	22	E10			Account Class E100 Subtotal		$5,229,214.29
			E130	220150	PUBLICATIONS OUTSIDE AGENCIES	0314	$69.00
55	22	E10	E130	220150	Account Code Subtotal		$69.00
				220151	PUBLICATIONS IN-HOUSE SERVICES	0314	$0.00
55	22	E10	E130	220151	Account Code Subtotal		$0.00
55	22	E10			Account Class E130 Subtotal		$69.00
			E150	220154	RENT/MAINT - COMPUTER HARDWARE	0314	$0.00
55	22	E10	E150	220154	Account Code Subtotal		$0.00
				220155	RENTAL OF PROPERTY	0314	$420,546.00
55	22	E10	E150	220155	Account Code Subtotal		$420,546.00
				220157	RENTAL OF EQUIPMENT & SERVICES	0314	$1,307,519.16
55	22	E10	E150	220157	Account Code Subtotal		$1,307,519.16
				220158	RENTAL OF EQUIP & SERVS - CITY	0314	$0.00
55	22	E10	E150	220158	Account Code Subtotal		$0.00
				220159	LEASE PURCHASE OF EQUIPMENT	0314	$2,883.28
55	22	E10	E150	220159	Account Code Subtotal		$2,883.28
55	22	E10			Account Class E150 Subtotal		$1,730,948.44
			E160	220181	TELEPHONE - MOBILE & PORTABLE	0314	$11,535.61
55	22	E10	E160	220181	Account Code Subtotal		$11,535.61
				220182	GAS	0314	$0.00
55	22	E10	E160	220182	Account Code Subtotal		$0.00
				220184	ELECTRICITY	0314	$0.00
55	22	E10	E160	220184	Account Code Subtotal		$0.00
				220185	WASTE DISPOSAL SERVICES	0314	$8,998,832.12

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SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E10	E160	220185	Account Code Subtotal		$8,998,832.12
				220186	TELEPHONE - EQUIP & LEASE	0314	$0.00
55	22	E10	E160	220186	Account Code Subtotal		$0.00
				220189	TELEPHONE - NON-CENTREX	0314	$3,297.00
55	22	E10	E160	220189	Account Code Subtotal		$3,297.00
				220190	TELEPHONE - CENTREX	0314	$44,466.91
55	22	E10	E160	220190	Account Code Subtotal		$44,466.91
				220191	TELEPHONE - RELOCATION	0314	$0.00
55	22	E10	E160	220191	Account Code Subtotal		$0.00
				220196	TELEPHONE - CIRCUITS	0314	$0.00
55	22	E10	E160	220196	Account Code Subtotal		$0.00
				220197	TELEPHONE - EQUIPMENT MAINT	0314	$0.00
55	22	E10	E160	220197	Account Code Subtotal		$0.00
				220322	NATURAL GAS	0314	$0.00
55	22	E10	E160	220322	Account Code Subtotal		$0.00
				220331	ELECTRICITY ACCOUNT	0314	$0.00
55	22	E10	E160	220331	Account Code Subtotal		$0.00
55	22	E10			Account Class E160 Subtotal		$9,058,131.64
			E170	220160	REPAIR OR MAINTENANCE OF PROP	0314	$0.00
55	22	E10	E170	220160	Account Code Subtotal		$0.00
				220161	OPERATION, REPAIR, MAINT FACIL	0314	$0.00
55	22	E10	E170	220161	Account Code Subtotal		$0.00
				220162	REPAIR OR MAINTENANCE OF EQUIP	0314	$5,862,731.84
55	22	E10	E170	220162	Account Code Subtotal		$5,862,731.84
				220176	MAINT/OPER CITY OWNED VEHICLES	0314	$650,294.14
55	22	E10	E170	220176	Account Code Subtotal		$650,294.14

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E10			**Account Class E170 Subtotal**		**$6,513,025.98**
			E180	220166	DUES, SUBSCRIPT, MEMBERSHIPS	0314	$773.00
55	22	E10	E180	**220166**	**Account Code Subtotal**		**$773.00**
				220168	APPRENTICESHIP & TRAINING	0314	$0.00
55	22	E10	E180	**220168**	**Account Code Subtotal**		**$0.00**
				220169	TECHNICAL MEETINGS COSTS	0314	$7,622.00
55	22	E10	E180	**220169**	**Account Code Subtotal**		**$7,622.00**
55	22	E10			**Account Class E180 Subtotal**		**$8,395.00**
			E190	220130	POSTAGE	0314	$2,797.00
55	22	E10	E190	**220130**	**Account Code Subtotal**		**$2,797.00**
				220152	ADVERTISING	0314	$0.00
55	22	E10	E190	**220152**	**Account Code Subtotal**		**$0.00**
				220178	FREIGHT AND EXPRESS CHARGES	0314	$0.00
55	22	E10	E190	**220178**	**Account Code Subtotal**		**$0.00**
55	22	E10			**Account Class E190 Subtotal**		**$2,797.00**
55	22				**Account Category E10 Subtotal**		**$22,542,581.35**
		E20	E200	220229	MILEAGE REIMBURSMENT	0314	$66,327.14
55	22	E20	E200	**220229**	**Account Code Subtotal**		**$66,327.14**
				220245	REIMBURSEMENT TO TRAVELERS	0314	$0.00
55	22	E20	E200	**220245**	**Account Code Subtotal**		**$0.00**
				220270	LOCAL TRANSPORTATION	0314	$393.00
55	22	E20	E200	**220270**	**Account Code Subtotal**		**$393.00**
55	22	E20			**Account Class E200 Subtotal**		**$66,720.14**
55	22				**Account Category E20 Subtotal**		**$66,720.14**
		E30	E300	220314	FUEL OIL	0314	$0.00
55	22	E30	E300	**220314**	**Account Code Subtotal**		**$0.00**
				220315	MOTOR VEHICLE DIESEL FUEL	0314	$526,018.00

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City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E30	E300	220315	**Account Code Subtotal**		**$526,018.00**
				220316	GAS-BOTTLED AND PROPANE	0314	$0.00
55	22	E30	E300	220316	**Account Code Subtotal**		**$0.00**
				220318	OTHER FUEL	0314	$0.00
55	22	E30	E300	220318	**Account Code Subtotal**		**$0.00**
				220319	CLOTHING	0314	$0.00
55	22	E30	E300	220319	**Account Code Subtotal**		**$0.00**
				220320	GASOLINE	0314	$231,491.00
55	22	E30	E300	220320	**Account Code Subtotal**		**$231,491.00**
				220325	ALTERNATIVE FUEL	0314	$12,625.97
55	22	E30	E300	220325	**Account Code Subtotal**		**$12,625.97**
				220338	LICENSE,STICKERS,TAGS & PLATES	0314	$0.00
55	22	E30	E300	220338	**Account Code Subtotal**		**$0.00**
				220340	MATERIALS AND SUPPLIES	0314	$3,187,606.52
55	22	E30	E300	220340	**Account Code Subtotal**		**$3,187,606.52**
				220345	APPARATUS AND INSTRUMENTS	0314	$0.00
55	22	E30	E300	220345	**Account Code Subtotal**		**$0.00**
				220348	BOOKS AND RELATED MATERIALS	0314	$62.59
55	22	E30	E300	220348	**Account Code Subtotal**		**$62.59**
				220350	STATIONERY & OFFICE SUPPLIES	0314	$2,957.15
55	22	E30	E300	220350	**Account Code Subtotal**		**$2,957.15**
55	22	E30			**Account Class E300 Subtotal**		**$3,960,761.23**
			E320	220360	REPAIR PARTS AND MATERIALS	0314	$898,632.92
55	22	E30	E320	220360	**Account Code Subtotal**		**$898,632.92**
				220370	TOOLS < $10.00 / UNIT	0314	$0.00
55	22	E30	E320	220370	**Account Code Subtotal**		**$0.00**
55	22	E30			**Account Class E320 Subtotal**		**$898,632.92**

Run Date: 04/20/2022
Period: ADJ-21

City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22				**Account Category E30 Subtotal**		**$4,859,394.15**
		E40	E420	220401	TOOLS < $100.00 / UNIT	0314	$16,241.00
55	22	E40	E420	**220401**	**Account Code Subtotal**		**$16,241.00**
				220402	TOOLS > $100.00 / UNIT	0314	$57,166.57
55	22	E40	E420	**220402**	**Account Code Subtotal**		**$57,166.57**
				220410	EQUIPMENT FOR BUILDINGS	0314	$180.52
55	22	E40	E420	**220410**	**Account Code Subtotal**		**$180.52**
				220422	OFFICE MACHINES	0314	$0.00
55	22	E40	E420	**220422**	**Account Code Subtotal**		**$0.00**
				220423	COMMUNICATION DEVICES	0314	$0.00
55	22	E40	E420	**220423**	**Account Code Subtotal**		**$0.00**
				220424	FURNITURE AND FURNISHINGS	0314	$0.00
55	22	E40	E420	**220424**	**Account Code Subtotal**		**$0.00**
				220440	MACHINERY AND EQUIPMENT	0314	$160,123.58
55	22	E40	E420	**220440**	**Account Code Subtotal**		**$160,123.58**
				220445	TECHNICAL & SCIENTIFIC EQUIP	0314	$0.00
55	22	E40	E420	**220445**	**Account Code Subtotal**		**$0.00**
				220446	PURCHASE COMPUTER HARDWARE	0314	$0.00
55	22	E40	E420	**220446**	**Account Code Subtotal**		**$0.00**
				220450	VEHICLES	0314	$0.00
55	22	E40	E420	**220450**	**Account Code Subtotal**		**$0.00**
55	22	E40			**Account Class E420 Subtotal**		**$233,711.67**
			E450	220430	LIVESTOCK	0314	$0.00
55	22	E40	E450	**220430**	**Account Code Subtotal**		**$0.00**
55	22	E40			**Account Class E450 Subtotal**		**$0.00**
55	22				**Account Category E40 Subtotal**		**$233,711.67**
		E50	E500	220521	MAINTENANCE & CONSTRUCTION	0314	$0.00

Run Time: 16:21:44

Run Date: 04/20/2022
Period: ADJ-21

City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E50	E500	220521	Account Code Subtotal		$0.00
				220522	ACQUISITION OF BLDG/ STRUCTURES	0314	$0.00
55	22	E50	E500	220522	Account Code Subtotal		$0.00
				220540	CONSTR'N BLDG & OTHER STRUCT	0314	$881,352.97
55	22	E50	E500	220540	Account Code Subtotal		$881,352.97
55	22	E50			Account Class E500 Subtotal		$881,352.97
			E520	220550	WATER IMPROVEMENTS	0314	$0.00
55	22	E50	E520	220550	Account Code Subtotal		$0.00
				220551	SEWER IMPROVEMENTS	0314	$0.00
55	22	E50	E520	220551	Account Code Subtotal		$0.00
55	22	E50			Account Class E520 Subtotal		$0.00
55	22				Account Category E50 Subtotal		$881,352.97
		E70	E700	220700	CONTINGENCIES - PRIOR APPR REQ	0314	$1,725.00
55	22	E70	E700	220700	Account Code Subtotal		$1,725.00
55	22	E70			Account Class E700 Subtotal		$1,725.00
55	22				Account Category E70 Subtotal		$1,725.00
		E75	E900	220938	SENIOR CITIZEN SEWER REBATE	0314	($50.00)
55	22	E75	E900	220938	Account Code Subtotal		($50.00)
				220952	MISCELLANEOUS CLAIMS	0314	$0.00
55	22	E75	E900	220952	Account Code Subtotal		$0.00
				220953	CLAIMS AGAINST SEWER FUND	0314	$0.00
55	22	E75	E900	220953	Account Code Subtotal		$0.00
55	22	E75			Account Class E900 Subtotal		($50.00)
			E990	220880	MUNICIPAL PENSION	0314	$10,303,000.00
55	22	E75	E990	220880	Account Code Subtotal		$10,303,000.00
				220881	LABORERS' PENSION	0314	$9,635,000.00

Run Time: 16:21:44

Run Date: 04/20/2022
Period: ADJ-21

City of Chicago
SUMMARY GENERAL LEDGER BY FUND CLASS
F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	**22**	**E75**	**E990**	**220881**	**Account Code Subtotal**		**$9,635,000.00**
55	**22**	**E75**			**Account Class E990 Subtotal**		**$19,938,000.00**
55	**22**				**Account Category E75 Subtotal**		**$19,937,950.00**
		E81	E801	220801	INDIRECT COSTS	0314	$37,322,309.00
55	**22**	**E81**	**E801**	**220801**	**Account Code Subtotal**		**$37,322,309.00**
				220810	REIMB. INDIRECT PENSION COSTS	0314	$13,543,190.00
55	**22**	**E81**	**E801**	**220810**	**Account Code Subtotal**		**$13,543,190.00**
55	**22**	**E81**			**Account Class E801 Subtotal**		**$50,865,499.00**
55	**22**				**Account Category E81 Subtotal**		**$50,865,499.00**
		E90	E900	220931	COURT SETTLEMENT	0314	$0.00
55	**22**	**E90**	**E900**	**220931**	**Account Code Subtotal**		**$0.00**
55	**22**	**E90**			**Account Class E900 Subtotal**		**$0.00**
			E920	220910	REDEMPT WASTEWATER TRANS REV B	0314	$70,008,053.13
55	**22**	**E90**	**E920**	**220910**	**Account Code Subtotal**		**$70,008,053.13**
55	**22**	**E90**			**Account Class E920 Subtotal**		**$70,008,053.13**
			E990	220943	TASTE OF CHGO TICKET RETURNS	0314	$0.00
55	**22**	**E90**	**E990**	**220943**	**Account Code Subtotal**		**$0.00**
				220944	TASTE OF CHICAGO SALES TAX	0314	$0.00
55	**22**	**E90**	**E990**	**220944**	**Account Code Subtotal**		**$0.00**
55	**22**	**E90**			**Account Class E990 Subtotal**		**$0.00**
55	**22**				**Account Category E90 Subtotal**		**$70,008,053.13**
		E91	E920	220902	INTEREST ON BONDS	0314	$0.00
55	**22**	**E91**	**E920**	**220902**	**Account Code Subtotal**		**$0.00**
				220903	INTEREST WASTEWATER TRANS REV	0314	$88,192,793.66
55	**22**	**E91**	**E920**	**220903**	**Account Code Subtotal**		**$88,192,793.66**
				220957	EXP INCIDENTIAL TO BOND SALE	0314	$0.00

Run Time: 16:21:44

Run Date: 04/20/2022

Period: ADJ-21

City of Chicago

SUMMARY GENERAL LEDGER BY FUND CLASS

F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E91	E920	220957	Account Code Subtotal		$0.00
				221082	INT EXP 2004D 3RD LIEN	0314	$0.00
55	22	E91	E920	221082	Account Code Subtotal		$0.00
				221145	INTEREST - PROG FEES SEWER	0314	$28,699.00
55	22	E91	E920	221145	Account Code Subtotal		$28,699.00
55	22	E91			Account Class E920 Subtotal		$88,221,492.66
55	22				Account Category E91 Subtotal		$88,221,492.66
		E96	E960	221020	TRANSFERS OUT	0314	$27,265,407.00
55	22	E96	E960	221020	Account Code Subtotal		$27,265,407.00
55	22	E96			Account Class E960 Subtotal		$27,265,407.00
55	22				Account Category E96 Subtotal		$27,265,407.00
		E97	E965	221049	ADVANCE REFUNDINGS	0314	$0.00
55	22	E97	E965	221049	Account Code Subtotal		$0.00
55	22	E97			Account Class E965 Subtotal		$0.00
55	22				Account Category E97 Subtotal		$0.00
		E99	E900	220904	PAYMENTS OF JUDGMENTS	0314	$0.00
55	22	E99	E900	220904	Account Code Subtotal		$0.00
				220934	CLAIMS FOR DAMAGE & LIABILITY	0314	$13,089.84
55	22	E99	E900	220934	Account Code Subtotal		$13,089.84
				220989	CLAIMS - PAYMENTS & REFUNDS	0314	$0.00
55	22	E99	E900	220989	Account Code Subtotal		$0.00
55	22	E99			Account Class E900 Subtotal		$13,089.84
			E970	221040	UNRECORDED EXPENSE	0314	$0.00
55	22	E99	E970	221040	Account Code Subtotal		$0.00
55	22	E99			Account Class E970 Subtotal		$0.00
			E990	220991	MATCHING & SUPPLEMENTARY FUND	0314	$0.00
55	22	E99	E990	220991	Account Code Subtotal		$0.00

Run Time: 16:21:44

Run Date: 04/20/2022

Period: ADJ-21

City of Chicago

SUMMARY GENERAL LEDGER BY FUND CLASS

F200 REPORT

Report ID: FMPS GL01E

Fund Class Code	Account Type Code	Account Category Code	Account Class Code	Account Code	Account Desc	Fund Code	Actual YTD Activity
Fund Class : 55							
55	22	E99			Account Class E990 Subtotal		$0.00
55	22				Account Category E99 Subtotal		$13,089.84
55					Expense Subtotal		$353,963,829.57

End of Fund Class : 55

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

EXHIBIT – 11

22-Jan-18

City of Chicago, Dept of Water
Rate Analysis Reduction Report
From 01-JAN-2017 Through 01-JAN-2018

Rate	Description/Exemption Amounts	Metered Non-Metered	# of Accounts Charged	WT Charge	WT Reduction	Total Water Charge 2017	SW Charge	SW Reduction	Total Sewer Charge 2017
CH	Charitable	Metered	88	$ 475,635.20	$ (475,635.20)	$ 641,131,325.59	$ 512,526.60	$ (33,213.58)	$ 277,810,553.10
	100% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 475,635.20**	**$ (475,635.20)**		**$ 512,526.60**	**$ (33,213.58)**	
NP	Not for Profit	Metered	3,434	$ 7,860,870.99	$ (4,900,737.96)	$ 641,131,325.59	$ 7,984,401.41	$ (1,583,607.24)	$ 277,810,553.10
	100% between <$1M /$1,000 Annual Sewer Credit								
	60% between $1M and $10M/$1,000 Annual Sewer Credit								
	25% between $10M and $250M/$1,000 Annual Sewer Credit								
Total				**$ 7,860,870.99**	**$ (4,900,737.96)**		**$ 7,984,401.41**	**$ (1,583,607.24)**	
NT	Not for Profit	Metered	45	$ 480,971.57	$ (96,191.89)	$ 641,131,325.59	$ 476,657.56	$ (19,994.33)	$ 277,810,553.10
	20% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 480,971.57**	**$ (96,191.89)**		**$ 476,657.56**	**$ (19,994.33)**	
PK	Park	Metered	765	$ 7,642,486.89	$ (7,600,389.57)	$ 641,131,325.59	$ 7,599,820.99		$ 277,810,553.10
	100% Water Exemption / No Sewer Credit								
Total				**$ 7,642,486.89**	**$ (7,600,389.57)**		**$ 7,599,820.99**		
PU	Public	Metered	2,504	$ 6,716,918.29	$ (6,716,918.29)	$ 641,131,325.59	$ 6,715,139.97	$ (6,715,139.97)	$ 277,810,553.10
	100% Water Exemption / 100% Sewer Exemption	Non-Metered	8		$ -	$ 109,761,645.72	$ -	$ -	$ 91,118,315.28
Total				**$ 6,716,918.29**	**$ (6,716,918.29)**		**$ 6,715,139.97**	**$ (6,715,139.97)**	**$ 368,928,868.38**
SN	Senior Exemption	Both	66,995	$ 25,919,114.83	$ -	$ 750,892,971.31	$ 25,919,114.83	$ (25,919,114.83)	$ 277,810,553.10
	No Water Exemption/100% SW Exemption								$ 91,118,315.28
Total		***using a blended water rate 5:7**		**$ 25,919,114.83**	**$ -**	**$ 750,892,971.31**	**$ 25,919,114.83**	**$ (25,919,114.83)**	**$ 368,928,868.38**
Total				**$ 49,095,997.77**	**$ (19,789,872.91)**	**$ 750,892,971.31**	**$ 49,207,661.36**	**$ (34,271,069.95)**	**$ 368,928,868.38**

17-Jan-19

City of Chicago, Dept of Water
Rate Analysis Reduction Report
From 01-JAN-2018 Through 01-JAN-2019

Rate	Description/Exemption Amounts	Metered Non-Metered	# of Accounts Charged	WT Charge	WT Reduction	Total Water Charge 2018	SW Charge	SW Reduction	Total Sewer Charge 2018
CH	Charitable	Metered	84	$ 338,463.34	$ (338,463.34)	$ 658,677,238.81	$ 338,910.52	$ (31,482.65)	
	100% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 338,463.34**	**$ (338,463.34)**		**$ 338,910.52**	**$ (31,482.65)**	**$ 287,354,099.99**
NP	Not for Profit	Metered	3,391	$ 7,950,313.25	$ (5,015,799.26)	$ 658,677,238.81	$ 7,951,985.22	$ (1,578,365.63)	
	100% between <$1M /$1,000 Annual Sewer Credit								
	60% between $1M and $10M/$1,000 Annual Sewer Credit								
	25% between $10M and $250M/$1,000 Annual Sewer Credit								
Total				**$ 7,950,313.25**	**$ (5,015,799.26)**		**$ 7,951,985.22**	**$ (1,578,365.63)**	**$ 287,354,099.99**
NT	Not for Profit	Metered	42	$ 446,816.92	$ (89,393.91)	$ 658,677,238.81	$ 442,794.41	$ (18,995.60)	
	20% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 446,816.92**	**$ (89,393.91)**		**$ 442,794.41**	**$ (18,995.60)**	**$ 287,354,099.99**
PK	Park	Metered	765	$ 6,922,459.99	$ (6,922,473.83)	$ 658,677,238.81	$ 6,922,469.88		
	100% Water Exemption / No Sewer Credit								
Total				**$ 6,922,459.99**	**$ (6,922,473.83)**		**$ 6,922,469.88**		**$ 287,354,099.99**
PU	Public	Metered	2,517	$ 6,774,197.74	$ (6,774,954.10)	$ 658,677,238.81	$ 6,771,175.02	$ (6,772,114.53)	$ 287,354,099.99
	100% Water Exemption / 100% Sewer Exemption	Non-Metered	6		$ -	$ 101,760,258.52	$ -	$ -	$ 83,996,484.51
Total				**$ 6,774,197.74**	**$ (6,774,954.10)**	**$ 760,437,497.33**	**$ 6,771,175.02**	**$ (6,772,114.53)**	**$ 371,350,584.50**
SN	Senior Exemption	Both	66,982	$ 25,604,216.19	$ -	$ 658,677,238.81	$ 25,604,216.19	$ (25,604,216.19)	
	No Water Exemption/100% SW Exemption								
Total		***using a blended water rate 5:7**		**$ 25,604,216.19**	**$ -**	**$ 760,437,497.33**	**$ 25,604,216.19**	**$ (25,604,216.19)**	**$ 371,350,584.50**
Total				**$ 48,036,467.43**	**$ (19,141,084.44)**	**$ 760,437,497.33**	**$ 48,031,551.24**	**$ (34,005,174.60)**	**$ 371,350,584.50**

31-Jan-20

City of Chicago, Dept of Water
Rate Analysis Reduction Report
From 01-JAN-2019 Through 01-JAN-2020

Rate	Description/Exemption Amounts	Metered Non-Metered	# of Accounts Charged	WT Charge	WT Reduction	Total Water Charge 2019	SW Charge	SW Reduction	Total Sewer Charge 2019
CH	Charitable	Metered	86	$ 1,422,174.79	$ (1,422,174.79)	$ 645,901,931.97	$ 1,176,732.30	$ (30,662.25)	$ 283,416,498.64
	100% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 1,422,174.79**	**$ (1,422,174.79)**		**$ 1,176,732.30**	**$ (30,662.25)**	**$ 283,416,498.64**
NP	Not for Profit	Metered	3,385	$ 7,295,746.94	$ (4,471,086.68)	$ 645,901,931.97	$ 7,257,368.02	$ (1,540,010.06)	$ 283,416,498.64
	100% between <$1M /$1,000 Annual Sewer Credit								
	60% between $1M and $10M/$1,000 Annual Sewer Credit								
	25% between $10M and $250M/$1,000 Annual Sewer Credit								
Total				**$ 7,295,746.94**	**$ (4,471,086.68)**		**$ 7,257,368.02**	**$ (1,540,010.06)**	**$ 283,416,498.64**
NT	Not for Profit	Metered	42	$ 426,544.01	$ (85,357.54)	$ 645,901,931.97	$ 422,106.59	$ (18,700.26)	$ 283,416,498.64
	20% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 426,544.01**	**$ (85,357.54)**		**$ 422,106.59**	**$ (18,700.26)**	**$ 283,416,498.64**
PK	Park	Metered	757	$ 6,750,991.97	$ (6,642,873.77)	$ 645,901,931.97	$ 6,617,402.23		$ 283,416,498.64
	100% Water Exemption / No Sewer Credit								
Total				**$ 6,750,991.97**	**$ (6,642,873.77)**		**$ 6,617,402.23**		**$ 283,416,498.64**
PU	Public	Metered	2,513	$ 6,475,187.91	$ (6,475,187.91)	$ 645,901,931.97	$ 6,474,471.72	$ (6,474,176.03)	$ 283,416,498.64
	100% Water Exemption / 100% Sewer Exemption	Non-Metered	7		$ -	$ 99,190,429.74	$ -	$ -	$ 81,726,742.84
Total				**$ 6,475,187.91**	**$ (6,475,187.91)**		**$ 6,474,471.72**	**$ (6,474,176.03)**	**$ 365,143,241.48**
SN	Senior Exemption	Both	66,889	$ 17,057,171.22	$ -	$ 745,092,361.71	$ 17,057,171.22	$ (17,057,171.22)	**$ 365,143,241.48**
	No Water Exemption/100% SW Exemption								
Total		***using a blended water rate 5:7**		**$ 17,057,171.22**		**$ 745,092,361.71**	**$ 17,057,171.22**	**$ (17,057,171.22)**	**$ 365,143,241.48**
Total				**$ 39,427,816.84**	**$ (19,096,680.69)**	**$ 745,092,361.71**	**$ 39,005,252.08**	**$ (25,120,719.82)**	**$ 365,143,241.48**

15-Jan-21

City of Chicago, Dept of Water
Rate Analysis Reduction Report
From 01-JAN-2020 Through 01-JAN-2021

Rate	Description/Exemption Amounts	Metered Non-Metered	# of Accounts Charged	WT Charge	WT Reduction	Total Water Charges 2020	SW Charge	SW Reduction	Total Sewer Charges 2020
CH	Charitable	Metered	84	$ 598,278.32	$ (598,278.32)	$ 647,924,849.96	$ 598,421.70	$ (30,241.79)	$ 269,532,145.67
	100% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 598,278.32**	**$ (598,278.32)**		**$ 598,421.70**	**$ (30,241.79)**	**$ 269,532,145.67**
NP	Not for Profit	Metered	3,526	$ 7,094,532.25	$ (4,251,879.32)	$ 647,924,849.96	$ 7,098,649.63	$ (1,359,023.06)	$ 269,532,145.67
	100% between <$1M /$1,000 Annual Sewer Credit								
	60% between $1M and $10M/$1,000 Annual Sewer Credit								
	25% between $10M and $250M/$1,000 Annual Sewer Credit								
Total				**$ 7,094,532.25**	**$ (4,251,879.32)**	$ 647,924,849.96	**$ 7,098,649.63**	**$ (1,359,023.06)**	**$ 269,532,145.67**
NT	Not for Profit	Metered	42	$ 392,444.22	$ (78,496.69)		$ 387,526.07	$ (16,168.57)	$ 269,532,145.67
	20% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 392,444.22**	**$ (78,496.69)**		**$ 387,526.07**	**$ (16,168.57)**	**$ 269,532,145.67**
PK	Park	Metered	759	$ 4,082,492.42	$ (4,082,492.42)		$ 4,082,492.42		$ 269,532,145.67
	100% Water Exemption / No Sewer Credit								
Total				**$ 4,082,492.42**	**$ (4,082,492.42)**		**$ 4,082,492.42**		**$ 269,532,145.67**
PU	Public	Metered	2,504	$ 5,942,852.63	$ (5,943,576.23)	$ 647,924,849.96	$ 5,942,340.51	$ (5,943,229.69)	$ 269,532,145.67
	100% Water Exemption / 100% Sewer Exemption	Non-Metered	7		$ -	$ 84,186,227.29	$ -	$ -	$ 70,046,669.07
Total				**$ 5,942,852.63**	**$ (5,943,576.23)**	**$ 732,111,077.25**	**$ 5,942,340.51**	**$ (5,943,229.69)**	**$ 339,578,814.74**
UB	Utility Billing Relief	Metered	3,564	$ 478,280.71	$ (239,191.62)	$ 647,924,849.96	$ 478,280.71	$ (239,191.62)	$ 269,532,145.67
	50% Water Reduction/50% SW Reduction	Non-Metered	4,713	$ 943,696.63	$ (471,441.24)	$ 84,186,227.29	$ 944,842.98	$ (472,442.04)	$ 70,046,669.07
Total				**$ 1,421,977.34**	**$ (710,632.86)**	**$ 732,111,077.25**	**$ 1,423,123.69**	**$ (711,633.66)**	**$ 339,578,814.74**
SN	Senior Exemption	Both	63,608	$ 21,341,494.25	$ -	$ 732,111,077.25	$ 21,341,494.25	$ (21,341,494.25)	$ 339,578,814.74
	No Water Exemption/100% SW Exemption								
Total		***using a blended water rate 5:7**		**$ 21,341,494.25**	**$ -**	**$ 732,111,077.25**	**$ 21,341,494.25**	**$ (21,341,494.25)**	**$ 339,578,814.74**
Total				**$ 40,874,071.43**	**$ (15,665,355.84)**	**$ 732,111,077.25**	**$ 40,874,048.27**	**$ (29,401,791.02)**	**$ 339,578,814.74**

26-Jan-22

City of Chicago, Dept of Water
Rate Analysis Reduction Report
From 01-JAN-2021 Through 01-JAN-2022

Rate	Description/Exemption Amounts	Metered Non-Metered	# of Accounts Charged	WT Charge	WT Reduction	Total Water Charges 2021	SW Charge	SW Reduction	Total Sewer Charges 2021
CH	Charitable	Metered	83	$ 862,652.65	$ (862,652.65)	$ 665,294,854.48	$ 862,940.33	$ (32,794.35)	$ 282,637,005.22
	100% Water Exemption / $1,000 Annual Sewer Credit	Non-Metered	1		$ -	$ 98,796,847.16	$ -	$ -	$ 80,578,865.74
Total				**$ 862,652.65**	**$ (862,652.65)**	**$ 764,091,701.64**	**$ 862,940.33**	**$ (32,794.35)**	
NP	Not for Profit	Metered	3,527	$ 7,572,273.29	$ (4,542,053.31)	665,294,854.48	$ 7,570,663.43	$ (1,429,956.08)	$ 282,637,005.22
	100% between <$1M /$1,000 Annual Sewer Credit								
	60% between $1M and $10M/$1,000 Annual Sewer Credit								
	25% between $10M and $250M/$1,000 Annual Sewer Credit								
Total				**$ 7,572,273.29**	**$ (4,542,053.31)**		**$ 7,570,663.43**	**$ (1,429,956.08)**	
NT	Not for Profit	Metered	42	$ 436,796.73	$ (87,270.27)	$ 665,294,854.48	$ 432,727.24	$ (19,357.46)	$ 282,637,005.22
	20% Water Exemption / $1,000 Annual Sewer Credit								
Total				**$ 436,796.73**	**$ (87,270.27)**		**$ 432,727.24**	**$ (19,357.46)**	
PK	Park	Metered	758	$ 6,134,238.80	$ (6,134,238.80)	$ 665,294,854.48	$ 6,134,238.80		$ 282,637,005.22
	100% Water Exemption / No Sewer Credit								
Total				**$ 6,134,238.80**	**$ (6,134,238.80)**		**$ 6,134,238.80**		
PU	Public	Metered	2,487	$ 6,125,011.63	$ (6,125,011.63)	$ 665,294,854.48	$ 6,124,605.14	$ (6,124,601.06)	$ 282,637,005.22
	100% Water Exemption / 100% Sewer Exemption	Non-Metered	6		$ -	$ 98,796,847.16	$ -	$ -	$ 80,578,865.74
Total				**$ 6,125,011.63**	**$ (6,125,011.63)**		**$ 6,124,605.14**	**$ (6,124,601.06)**	
UB	Utility Billing Relief	Metered	5,307	$ 1,341,118.31	$ (670,718.04)	$ 665,294,854.48	$ 1,341,077.59	$ (670,697.68)	$ 282,637,005.22
	50% Water Reduction/50% SW Reduction	Non-Metered	8,098	$ 3,532,415.87	$ (1,766,322.08)	$ 98,796,847.16	$ 3,533,621.23	$ (1,766,985.92)	$ 80,578,865.74
Total				**$ 4,873,534.18**	**$ (2,437,040.12)**		**$ 4,874,698.82**	**$ (2,437,683.60)**	
SN	Senior Exemption	Both	62,680	$ 24,557,102.64	$ -	$ 764,091,701.64	$ 24,557,102.64	$ (24,557,102.64)	
	No Water Exemption/100% SW Exemption								
Total		*using a blended water rate 5:7		**$ 24,557,102.64**	$ -		**$ 24,557,102.64**	**$ (24,557,102.64)**	
Total				**$ 50,561,609.92**	**$ (20,188,266.78)**	**$ 764,091,701.64**	**$ 50,556,976.40**	**$ (34,601,495.19)**	**$ 363,215,870.96**

D 021258

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

EXHIBIT – 12

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

DETAIL OF REVENUE ESTIMATES FOR 2016

0200 - Water Fund

Estimates at January 1, 2016		
Current Assets		$397,102,000
Current Liabilities		397,102,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Interest	$1,400,000	
Miscellaneous and Other	15,000,000	
Transfer In	20,000,000	
Water Rates	747,736,000	
Total appropriable revenue		**784,136,000**
Total appropriable for charges and expenditures		**$784,136,000**

0300 - Vehicle Tax Fund

Estimates at January 1, 2016		
Current Assets		$63,919,000
Current Liabilities		59,463,000
Prior Year Available Resources		**$4,456,000**
Estimated Revenue for 2016		
Parking Tax	$10,000,000	
Transfer In	686,500	
Contracted Abandoned Auto Towing	8,500	
Impoundment Fees	9,000,000	
Other Reimbursements	32,297,000	
Other Revenue	2,400,000	
Pavement Cut Fees	13,000,000	
Sale of Impounded Automobiles	3,500,000	
Vehicle Tax	121,200,000	
Total appropriable revenue		**192,092,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2016)		**$196,548,000**

0310 - Motor Fuel Tax Fund

Estimates at January 1, 2016		
Current Assets		$37,345,000
Current Liabilities		37,345,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Distributive Share of State Motor Fuel Tax	$55,993,000	
Total appropriable revenue		**55,993,000**
Total appropriable for charges and expenditures		**$55,993,000**

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0314 - Sewer Fund

Estimates at January 1, 2016		
Current Assets		$233,091,000
Current Liabilities		233,091,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Miscellaneous and Other	$1,500,000	
Sewer Rates	363,405,000	
Total appropriable revenue		**364,905,000**
Total appropriable for charges and expenditures		**$364,905,000**

0346 - Library Fund

Estimates at January 1, 2016		
Current Assets		$20,508,000
Current Liabilities		16,308,000
Prior Year Available Resources		**$4,200,000**
Estimated Revenue for 2016		
Interest	$10,000	
Other Revenue	1,600,000	
Proceeds of Debt	77,145,000	
Corporate Fund Subsidy	18,264,000	
Fine Receipts	1,520,000	
Rental of Facilities	165,000	
Total appropriable revenue		**98,704,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2016)		**$102,904,000**

0353 - Emergency Communication Fund

Estimates at January 1, 2016		
Current Assets		$27,341,000
Current Liabilities		26,913,000
Prior Year Available Resources		**$428,000**
Estimated Revenue for 2016		
Telephone Surcharge	$96,077,000	
Total appropriable revenue		**96,077,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2016)		**$96,505,000**

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0200 - Water Fund
003 - OFFICE OF INSPECTOR GENERAL

(003/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$987,052
0015	Schedule Salary Adjustments	4,350
0000 Personnel Services - Total*		**$991,402**
0100 Contractual Services		
0130	Postage	$683
0138	For Professional Services for Information Technology Maintenance	17,597
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	40,442
0149	For Software Maintenance and Licensing	13,457
0154	For the Rental and Maintenance of Data Processing, Office Automation and Data Communications Hardware	10,031
0157	Rental of Equipment and Services	21,334
0159	Lease Purchase Agreements for Equipment and Machinery	2,437
0162	Repair/Maintenance of Equipment	1,332
0166	Dues, Subscriptions and Memberships	2,725
0169	Technical Meeting Costs	7,854
0181	Mobile Communication Services	4,501
0189	Telephone - Non-Centrex Billings	14,062
0100 Contractual Services - Total*		**$136,455**
0200 Travel		
0245	Reimbursement to Travelers	$558
0270	Local Transportation	1,615
0200 Travel - Total*		**$2,173**
0300 Commodities and Materials		
0320	Gasoline	$1,132
0340	Material and Supplies	1,608
0348	Books and Related Material	1,082
0350	Stationery and Office Supplies	4,498
0300 Commodities and Materials - Total*		**$8,320**
0700	**Contingencies**	**16,780**
Appropriation Total*		**$1,155,130**

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Positions and Salaries

	Position	No	Rate
3010 - Operations			
1721	Senior Information Analyst - IG	1	$64,524
1288	Forensic Audit Investigator	1	68,652
0601	Director of Information Systems	1	134,340
	Schedule Salary Adjustments		183
Section Position Total		**3**	**$267,699**
3015 - Legal			
1368	Compliance Officer	1	$68,652
1264	Attorney - IG	1	74,160
1215	Chief Assistant Inspector General	1	109,008
	Schedule Salary Adjustments		1,518
Section Position Total		**3**	**$253,338**
3020 - Investigations			
1222	Investigator III - IG	1	$90,288
1222	Investigator III - IG	1	75,036
1222	Investigator III - IG	1	66,768
	Schedule Salary Adjustments		680
Section Position Total		**3**	**$232,772**
3027 - Audit and Program Review			
9659	Deputy Inspector General	1	$126,564
1125	Performance Analyst	1	64,212
1125	Performance Analyst	1	61,224
	Schedule Salary Adjustments		1,969
Section Position Total		**3**	**$253,969**
Position Total		**12**	**$1,007,778**
	Turnover		**(16,376)**
Position Net Total		**12**	**$991,402**

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(099/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0003	Scheduled Wage Adjustments	$123,826
0029	For Health Maintenance Organization Premiums (HMO) Provided to Eligible Employees and Their Families	6,474,396
0042	For the Costs of Claims and Administration for Hospital and Medical Care Provided to Eligible Employees, Provided However, That All Payments to the Independent Utilization Reviewer Shall Be Subject to the Approval of the Chairman of the Committee on the Budget and Government Operations	13,688,995
0045	For the Cost of Claims and Administration or Premiums for Term Life Insurance	156,505
0049	Claims and Costs of Administration Pursuant to the Workers' Compensation Act	11,500,000
0051	Claims Under Unemployment Insurance Act	483,710
0052	Costs of Claims and Administration for Hospital and Medical Care to Eligible Annuitants and Their Eligible Dependents	1,618,773
0056	For the Cost of Claims and Administration or Premiums for a Co-Insured Dental Plan for Employees	656,525
0070	Tuition Reimbursement and Educational Programs	40,000
0000 Personnel Services - Total*		**$34,742,730**
0100 Contractual Services		
0121	Investigation Costs. To Be Expended at the Direction of the Chairman of the Committee on Finance	$602,550
0138	For Professional Services for Information Technology Maintenance	1,756,035
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	2,348,143
0142	Accounting and Auditing	442,500
0149	For Software Maintenance and Licensing	1,256
0172	For the Cost of Insurance Premiums and Expenses	1,000,000
0100 Contractual Services - Total*		**$6,150,484**
0900 Financial Purposes as Specified		
0902	Interest on First Lien Bonds	$154,675,000
0905	For Payment to Metropolitan Sanitary District for Wastewater Services	13,000,000
0908	For Redemption of Water Revenue Bonds	63,745,000
0931	For the Payment of Tort and Non-Tort Judgments, Outside Counsel Expenses and Expert Costs, as Approved by the Corporation Counsel	8,650,000
0934	Claims for Damages and Liabilities Against the City When Ordered Paid by the City Council	15,000
0958	For Payment of Water Pipe Extension Certificates	222,000
0900 Financial Purposes as Specified - Total		**$240,307,000**
9000 Purposes as Specified		
9027	For the City Contribution to Social Security Tax	$33,400
9076	City's Contribution to Medicare Tax	1,532,314
9097	For Capital Construction	138,301,808
9000 Purposes as Specified - Total		**$139,867,522**
9600 Reimbursements		
9611	To Reimburse the Corporate Fund for Indirect Costs Chargeable to Fund	$83,110,000
9612	Adjustment for Indirect Pension Payment	5,297,000
9600 Reimbursements - Total		**$88,407,000**

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	Appropriations	Amount
9700 Reimbursable Transfers Between Funds		
9765	Transfer for Contractual Services	$625,000
9773	Transfer for Services provided by the Department of Police	1,470,301
9774	Transfer for Services provided by the Office of Emergency Management and Communication	325,000
9700 Reimbursable Transfers Between Funds - Total		**$2,420,301**
9900 Pension Purposes as Specified		
9980	Municipal Fund Pension Allocation	$18,488,622
9981	Laborers' Fund Pension Allocation	4,195,811
9900 Pension Purposes as Specified - Total		**$22,684,433**
Appropriation Total*		**$534,579,470**
Fund Total		**$784,136,000**

Fund Position Total	**1,658**	**$145,844,480**
Turnover		**(8,416,871)**
Fund Position Net Total	**1,658**	**$137,427,609**

003 - OFFICE OF INSPECTOR GENERAL

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(003/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0005	Salaries and Wages - on Payroll	$644,757
0015	Schedule Salary Adjustments	1,980
0000 Personnel Services - Total*		**$646,737**
0100 Contractual Services		
0130	Postage	$519
0138	For Professional Services for Information Technology Maintenance	11,612
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	34,911
0149	For Software Maintenance and Licensing	13,432
0154	For the Rental and Maintenance of Data Processing, Office Automation and Data Communications Hardware	9,599
0157	Rental of Equipment and Services	9,359
0159	Lease Purchase Agreements for Equipment and Machinery	1,917
0162	Repair/Maintenance of Equipment	1,254
0166	Dues, Subscriptions and Memberships	1,611
0169	Technical Meeting Costs	11,530
0181	Mobile Communication Services	4,061
0189	Telephone - Non-Centrex Billings	19,856
0100 Contractual Services - Total*		**$119,661**
0200 Travel		
0245	Reimbursement to Travelers	$558
0270	Local Transportation	1,615
0200 Travel - Total*		**$2,173**
0300 Commodities and Materials		
0320	Gasoline	$180
0340	Material and Supplies	1,291
0348	Books and Related Material	1,082
0350	Stationery and Office Supplies	8,759
0300 Commodities and Materials - Total*		**$11,312**
0700	**Contingencies**	**30,024**
Appropriation Total*		**$809,907**

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Positions and Salaries

	Position	No	Rate
3015 - Legal			
1262	Assistant Inspector General	1	$104,748
1202	Associate General Counsel - IG	1	120,408
Section Position Total		**2**	**$225,156**
3020 - Investigations			
1260	Chief Investigator - IG	2	$93,996
1222	Investigator III - IG	1	90,288
Section Position Total		**3**	**$278,280**
3027 - Audit and Program Review			
1127	Chief Performance Analyst	1	$93,996
1125	Performance Analyst	1	66,768
	Schedule Salary Adjustments		1,980
Section Position Total		**2**	**$162,744**
Position Total		**7**	**$666,180**
	Turnover		**(19,443)**
Position Net Total		**7**	**$646,737**

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0314 - Sewer Fund
099 - FINANCE GENERAL

(099/1005/2005)

	Appropriations	Amount
0000 Personnel Services		
0003	Scheduled Wage Adjustments	$35,866
0029	For Health Maintenance Organization Premiums (HMO) Provided to Eligible Employees and Their Families	2,081,022
0042	For the Costs of Claims and Administration for Hospital and Medical Care Provided to Eligible Employees, Provided However, That All Payments to the Independent Utilization Reviewer Shall Be Subject to the Approval of the Chairman of the Committee on the Budget and Government Operations	4,335,325
0045	For the Cost of Claims and Administration or Premiums for Term Life Insurance	51,760
0049	Claims and Costs of Administration Pursuant to the Workers' Compensation Act	5,500,000
0051	Claims Under Unemployment Insurance Act	174,278
0052	Costs of Claims and Administration for Hospital and Medical Care to Eligible Annuitants and Their Eligible Dependents	512,668
0056	For the Cost of Claims and Administration or Premiums for a Co-Insured Dental Plan for Employees	215,647
0070	Tuition Reimbursement and Educational Programs	25,000
0000 Personnel Services - Total*		**$12,931,566**
0100 Contractual Services		
0121	Investigation Costs. To Be Expended at the Direction of the Chairman of the Committee on Finance	$103,000
0138	For Professional Services for Information Technology Maintenance	689,502
0140	For Professional and Technical Services and Other Third Party Benefit Agreements	356,025
0142	Accounting and Auditing	150,000
0149	For Software Maintenance and Licensing	492
0100 Contractual Services - Total*		**$1,299,019**
0900 Financial Purposes as Specified		
0903	Interest on Wastewater Transmission Revenue Bonds	$92,943,000
0910	For Redemption of Wastewater Transmission Revenue Bonds	48,482,000
0931	For the Payment of Tort and Non-Tort Judgments, Outside Counsel Expenses and Expert Costs, as Approved by the Corporation Counsel	350,000
0934	Claims for Damages and Liabilities Against the City When Ordered Paid by the City Council	25,000
0953	Claims Against Sewer Fund	500,000
0900 Financial Purposes as Specified - Total		**$142,300,000**
9000 Purposes as Specified		
9027	For the City Contribution to Social Security Tax	$11,753
9076	City's Contribution to Medicare Tax	539,203
9097	For Capital Construction	58,713,388
9000 Purposes as Specified - Total		**$59,264,344**
9100 Purposes as Specified		
9148	To Provide for Senior Citizens - Rebate of Sewer Services When Senior Occupies Multi-Family Residency or Condominium	350,000
9100 Purposes as Specified - Total		**$350,000**
9600 Reimbursements		
9611	To Reimburse the Corporate Fund for Indirect Costs Chargeable to Fund	$44,767,000
9612	Adjustment for Indirect Pension Payment	3,600,000
9600 Reimbursements - Total		**$48,367,000**

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	Appropriations	Amount
9700 Reimbursable Transfers Between Funds		
9710	Transfer to Water Fund for Cost Allocable to Sewer Fund	$7,500,000
9774	Transfer for Services provided by the Office of Emergency Management and Communication	120,000
9700 Reimbursable Transfers Between Funds - Total		**$7,620,000**
9900 Pension Purposes as Specified		
9980	Municipal Fund Pension Allocation	$5,445,460
9981	Laborers' Fund Pension Allocation	3,335,127
9900 Pension Purposes as Specified - Total		**$8,780,587**
Appropriation Total*		**$280,912,516**
Fund Total		**$364,905,000**

Fund Position Total	**651**	**$56,912,532**
Turnover		**(4,068,172)**
Fund Position Net Total	**651**	**$52,844,360**

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0549 - City Colleges Bond Redemption and Interest Fund

Estimates at January 1, 2016		
Current Assets		$71,503,000
Current Liabilities		69,507,000
Prior Year Available Resources		**$1,996,000**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$34,636,000	
Total appropriable revenue		**34,636,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2016)		**$36,632,000**

0610 - Chicago Midway Airport Fund

Estimates at January 1, 2016		
Current Assets		$53,630,000
Current Liabilities		53,630,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Total From Rates and Charges	$258,812,000	
Total appropriable revenue		**258,812,000**
Total appropriable for charges and expenditures		**$258,812,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2016		
Current Assets		$119,173,000
Current Liabilities		119,173,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Corporate Fund Pension Allocation	106,161,000	
Water Fund Pension Allocation	18,489,000	
Sewer Fund Pension Allocation	5,446,000	
Midway Fund Pension Allocation	2,579,000	
O'Hare Fund Pension Allocation	16,775,000	
Library Pension Residual Allocation after Property Tax Levy	3,558,000	
Total appropriable revenue		**277,714,000**
Total appropriable for charges and expenditures		**$277,714,000**

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0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2016		
Current Assets		$10,568,000
Current Liabilities		10,568,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$11,070,000	
Corporate Fund Pension Allocation	7,799,000	
Water Fund Pension Allocation	4,196,000	
Sewer Fund Pension Allocation	3,335,000	
Midway Fund Pension Allocation	435,000	
O'Hare Fund Pension Allocation	1,701,000	
Total appropriable revenue		**28,536,000**
Total appropriable for charges and expenditures		**$28,536,000**

0683 - Policemen's Annuity and Benefit Fund

Estimates at January 1, 2016		
Current Assets		$132,150,000
Current Liabilities		132,150,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$455,355,000	
Midway Fund Pension Allocation	2,082,000	
O'Hare Fund Pension Allocation	6,563,000	
Total appropriable revenue		**464,000,000**
Total appropriable for charges and expenditures		**$464,000,000**

0684 - Firemen's Annuity and Benefit Fund

Estimates at January 1, 2016		
Current Assets		$78,830,000
Current Liabilities		78,830,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$194,825,000	
Midway Fund Pension Allocation	2,881,000	
O'Hare Fund Pension Allocation	10,294,000	
Total appropriable revenue		**208,000,000**
Total appropriable for charges and expenditures		**$208,000,000**

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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This Preliminary Official Statement and certain of the information contained herein is in a form deemed final for purposes of Rule 15c2-12 under the Securities Exchange Act of 1934, as amended (except for the omission of certain information permitted to be omitted under Rule 15c2-12(b)(1)). The information herein is subject to revision, completion or amendment in a final Official Statement. The Bonds may not be sold, nor may an offer to buy be accepted, prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED MARCH 28, 2024

NEW ISSUE—BOOK ENTRY ONLY

$223,750,000*
CITY OF CHICAGO
Second Lien Wastewater Transmission Revenue Bonds, Refunding Series 2024A

DATED: Date of Delivery **Due: January 1 as shown on the inside cover page**

RATINGS	A+ (Stable Outlook) Fitch Ratings AA- (Stable Outlook) Kroll Bond Rating Agency A+ (Stable Outlook) S&P Global Ratings
ISSUANCE	The City of Chicago Second Lien Wastewater Transmission Revenue Bonds, Refunding Series 2024A (the "*Bonds*") which will be issued pursuant to a Master Indenture of Trust dated as of May 1, 2023, as supplemented by a Second Supplemental Indenture dated as of April 1, 2024 (relating to certain technical corrections) (the "*Master Indenture*"), as supplemented by a Third Supplemental Indenture dated as of April 1, 2024 (relating to the issuance of the Bonds) (together with the Master Indenture, the "*Indenture*") from the City to Amalgamated Bank of Chicago, Chicago, Illinois, as trustee (the "*Trustee*"). See "**INTRODUCTION— Authorization.**"
TAX EXEMPTION	Subject to the accuracy of certain representations and continuing compliance by the City with certain covenants, in the respective opinions of Co-Bond Counsel, under present law, interest on the Bonds is excludable from the gross income of their owners for federal income tax purposes and thus will be exempt from present federal income taxes based upon gross income. Such interest is not included as an item of tax preference in computing the federal alternative minimum tax on individuals. Interest on the Bonds is included in computing the adjusted financial statement income of those corporations subject to the corporate alternative income tax. Interest on the Bonds is not exempt from present Illinois income taxes. See "**TAX MATTERS.**"
SECURITY	The Bonds are limited obligations of the City having a claim for payment of principal and interest solely from Second Lien Bond Revenues on an equal and ratable basis with all other Second Lien Bonds that are Outstanding from time to time. The Bonds, together with any other Outstanding Second Lien Bonds, are secured by and payable from certain moneys and securities held by the Trustee under the Indenture, including but not limited to, any amounts on deposit in Second Lien Construction Accounts. The claim of the Bonds, together with any other Outstanding Second Lien Bonds, to Net Revenues Available for Bonds is junior and subordinate to the claim of the City's Outstanding Senior Lien Bonds. See "**SECURITY FOR THE BONDS.**"
LIMITED OBLIGATIONS	**THE BONDS DO NOT CONSTITUTE AN INDEBTEDNESS OF THE CITY WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION OR LIMITATION AS TO INDEBTEDNESS. THE BONDS DO NOT HAVE A CLAIM FOR PAYMENT FROM ANY TAXES OF THE CITY. THE BONDS ARE NOT SECURED BY A LIEN ON OR A SECURITY INTEREST IN THE PHYSICAL ASSETS OF THE SEWER SYSTEM. THE CITY SHALL NOT BE OBLIGATED TO PAY THE BONDS EXCEPT FROM THE REVENUES PLEDGED TO THEIR PAYMENT.**
REDEMPTION	The Bonds maturing on or after _____, 20__ are subject to redemption prior to maturity at the option of the City, in whole or in part, on any date on or after _____, 20__ at a redemption price equal to 100% of the outstanding amount of such Bonds. The Bonds due on _____, 20__ and _____, 20__ are subject to mandatory sinking fund redemption prior to maturity. The redemption provisions are more fully described in this Official Statement. See "**DESCRIPTION OF THE BONDS—Redemption.**"
PURPOSES	The City will use the proceeds from the sale of the Bonds to (i) refund certain Outstanding Second Lien Wastewater Transmission Revenue Bonds of the City, and (ii) pay costs of issuance of the Bonds. See "**PLAN OF FINANCE.**"
DENOMINATIONS	The Bonds will be issued in denominations of $5,000 or any integral multiple thereof.
INTEREST PAYMENTS	Interest on the Bonds is payable on each January 1 and July 1, with the first interest payment date being July 1, 2024.
BOOK-ENTRY FORM	The Bonds will be issuable as fully registered bonds in the name of Cede & Co., as registered owner and nominee of The Depository Trust Company, New York, New York ("*DTC*"). See "**DESCRIPTION OF THE BONDS—Book-Entry-Only Form**"
DELIVERY	It is expected that the Bonds will be available for delivery through the facilities of DTC on or about _____, 2024.
CERTAIN LEGAL MATTERS	The Bonds are offered when, as and if issued, and accepted by the Underwriters, subject to delivery of separate approving legal opinions by ArentFox Schiff LLP, Chicago, Illinois, and Zuber Lawler LLP, Chicago, Illinois, Co-Bond Counsel, and to certain other conditions. Certain legal matters will be passed upon for the City by (i) its Corporation Counsel, and (ii) in connection with the preparation of this Official Statement, Charity & Associates, P.C., Chicago, Illinois, and BurgherGray LLP, Chicago, Illinois, Co-Disclosure Counsel to the City. Certain legal matters will be passed upon for the Underwriters by Katten Muchin Rosenman LLP, Chicago, Illinois, and Sanchez Daniels & Hoffman LLP, Chicago, Illinois. See "**CERTAIN LEGAL MATTERS.**"

Loop Capital Markets **BofA Securities**

Blaylock Van, LLC **Cabrera Capital Markets LLC** **Estrada Hinojosa** **San Blas Securities**

Dated: _____, 2024

* Preliminary, subject to change.

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City of Chicago Sewer System

The City's wastewater transmission system (the "Sewer System") consists of approximately 4,400 miles of sewer mains, more than 350,000 sewer structures, and a service area of roughly 230 square miles inhabited by approximately 2.67 million people. The City's Department of Water Management (the "Department") does not operate any sewage treatment facilities. The Sewer System collects and transmits wastewater to the interceptors and treatment facilities of an independent governmental body, the Metropolitan Water Reclamation District of Greater Chicago (the "Water Reclamation District"). See "DEPARTMENT OF WATER MANAGEMENT" and "SEWER SYSTEM."

Sewer System Rates

The City Council has authority to make adjustments to sewer service rates. No regulation by any administrative agency applies to the Sewer System rates. Under certain conditions, the Authorized Officer shall recommend appropriate action to the City Council to comply with the Rate Covenant. See "SECURITY FOR THE BONDS – Rate Covenant."

The Sewer System rates for all accounts located within the City are a percentage of the Water System rates. Metered water rates are based on a dollar rate per thousand cubic feet. The assessment of non-metered users is based on a formula related to the size of the relevant property and other use-related factors. Because the Sewer System rates are calculated as a percentage of the Water System rates, Sewer System rates also increase when Water System rates increase. Annual Water System rates are required to be increased, pursuant to the Municipal Code, by applying to the previous year's rates the rate of inflation, calculated based on the Consumer Price Index – Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics for the 365-day period ending on the most recent January 1 up to a maximum increase of 5%. Such increases do not require further action by the City Council, but the City Council may take action at any time to alter the then-current schedule of water rates. Under certain conditions, the Authorized Officer shall recommend appropriate action to the City Council to comply with the Rate Covenant. See "FINANCIAL OPERATIONS – Sewer Service Rates."

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An official website of the City of Chicago **Here's how you know**

COVID-19 Vaccine

The COVID-19 vaccines are safe and effective, and are an important tool for ending the global pandemic. Vaccines protect you and the people around you, reducing the spread of COVID-19. Learn more at **Learn more at Chicago.gov/COVIDVax**.

Finance

Water-Sewer Tax FAQ

Why is the City Adding this Tax?

- The Chicago City Council and Mayor Emanuel approved a four-year phase-in of a water and sewer utility tax. The revenue from this tax will be used to make certain mandated pension payments.
- These mandated pension payments will support the retirements of many municipal employees, including our snow plow drivers, our librarians, and CPS non-teaching staff, such as classroom aides.

When will the tax appear on my water-sewer bill? Will the water-sewer tax impact my billing cycle?

- The water-sewer tax will appear on utility bills beginning in March 2017 with tax charges starting to accrue that same month.
- Utility accounts will be billed at the same frequency and on the same schedule as their current unified utility billing cycle.

I'm a metered account. What will I be charged?

- Properties with a water meter are billed based on the amount of water used in the billing period. For current water rates, please see Water and Sewer Rates.
- Sewer charges are 100 percent of water charges.
- The water-sewer tax is charged based on consumption.
- The tax will be phased-in over four years, starting in March 2017 through 2020 and stay at the same tax rate in 2021.
- Beginning in March 2017, the water-sewer tax will be assessed at a rate of $.295 per 1,000 gallons of water and $.295 per 1,000 gallons of sewer or a total of $.59 per 1,000 gallons of water-sewer use.

I'm a non-metered account. What will I be charged?

- Per the Municipal Code of Chicago, water usage is assessed based on factors including building size, lot size and other fixtures -- such as sinks, toilets, etc. The water charge is calculated by assuming usage based on these factors.
- Sewer charges are 100 percent of water charges.
- Non-metered properties are charged the water-sewer tax based on the same method used to calculate water and sewer charges.
- The tax will be phased-in over four years, starting in March 2017 through 2020, and stay the same tax rate in 2021.
- Beginning in March 2017, the water-sewer tax will be assessed at a rate of $.295 per 1,000 gallons of water $.295 per 1,000 gallons of sewer or a total of $.59 per 1,000 gallons of water-sewer use.

Rate per 1,000 gallons (approximately)

YEAR	TAX ON WATER PORTION	TAX ON SEWER PORTION	TOTAL TAX (WATER & SEWER)	Y-O-Y TAX RATE INCREASE
2017	$.295	$.295	$.59	7.7%

Supporting Information Facts

Department:

Finance

Utility Billing & Customer Service

People We Serve:

Residents

Home Owners

Renters

I Want To

Apply For +

Check Status Of +

Find / Get +

Pay For/Buy +

Register +

Report/File +

Request +

Sign up for/Volunteer +

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2018	$.64	$.64	$1.28	8.4%
2019	$1.005	$1.005	$2.01	8.2%
2020	$1.255	$1.255	$2.51	5.2%
2021	$1.255	$1.255	$2.51	0.0%

I'm a metered account and part of the MeterSave program. What will happen to my bill if I go above my Metersave cap? Will the tax be charged on the total water and sewer use or just what I am billed for?

- For MeterSave residences, the water-sewer tax will only be assessed on the amount of water-sewer for which you are billed, not your total usage.

I'm a non-metered account. How do I sign up for a meter?

- Chicago's MeterSave program installs residential water meters free of charge to promote water conservation and save customers as much as 40 percent on their water and sewer costs.
- Homeowners participating in MeterSave are eligible for seven-year guarantee that their home water bill will be no higher than it would have been if the meter had not been installed.
- To learn more about the program, call 3-1-1 or visit www.metersave.org.

I'm a senior. Will I receive any reduction in the tax?

- Seniors who receive the senior citizen sewer exemption (senior who live in their own home and are individually metered) will continue to receive the exemption.
- This exemption reduces eligible senior's total water and sewer bill by 50 percent by removing sewer charges.
- With this exemption, senior will also see a 50 percent reduction in the tax on water-sewer usage as the tax will only be charged to the water portion of a seniors bill.

What happens if I do not pay the water-sewer tax?

- A penalty accrues at a rate of 1.25 percent per month on late balances, including tax charges.
- A property owner may have their water shut off for failure to pay their unified utility bill after mulitple notifications.
- There are multiple payment plan options for residents to pay their utility bills. To learn more about the payment plan options, visit: Utility Bill Payment Plans

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CHAPTER 3-80

CHICAGO WATER AND SEWER TAX

3-80-010 Title.

3-80-020 Definitions.

3-80-030 Tax imposed.

3-80-040 Rate of tax.

3-80-050 Exemptions.

3-80-060 Collection and payment of the tax.

3-80-070 Deposit of funds.

3-80-080 Rules and regulations.

3-80-010 Title.

This chapter shall be known and may be cited as the "Chicago Water and Sewer Tax Ordinance". The tax shall be known as the "Chicago Water and Sewer Tax" and is imposed in addition to all other taxes imposed by the City of Chicago, the State of Illinois or any other municipal corporation or political subdivision of the State of Illinois.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-020 Definitions.

When any of the following words or terms is used in this chapter, it shall have the meaning ascribed to it in this section:

A. "City" means the City of Chicago, Illinois.

B. "Department of Finance" means the City's Department of Finance or any successor department of the City.

C. "Department of Water Management" means the City's Department of Water Management or any successor department of the City.

D. "Fee" means the fee, charge, rate or other amount billed to a Purchaser for water or sewer service. "Fee" does not include (i) any interest or penalties related to a Fee, or (ii) the tax imposed by this chapter, or any interest or penalties related to the tax.

E. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of the State of Illinois, or a receiver, trustee, conservator or other representative appointed by order of any court.

F. "Purchaser" means any person who purchases water or sewer service from the Department of Water Management.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-030 Tax imposed.

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Except as otherwise provided by this chapter, a tax is imposed upon: (1) the use or consumption in the City of water that is purchased from the Department of Water Management, and (2) the transfer of wastewater to the City sewer system from property located in the City. The ultimate incidence of and liability for payment of the tax is upon the Purchaser.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-040 Rate of tax.

The rate of the tax shall be as follows:

A. For water use: (1) during calendar year 2017, $.000295 per gallon of water used or consumed; (2) during calendar year 2018, $.00064 per gallon of water used or consumed; (3) during calendar year 2019, $.001005 per gallon of water used or consumed; (4) during calendar year 2020, and during each calendar year thereafter, $.001255 per gallon of water used or consumed. In the case of metered water service, the tax on water use shall equal the water tax rate multiplied by the number of gallons of water used or consumed. In the case of non-metered water service, the tax on water use shall equal the water tax rate multiplied by the assumed number of gallons of water used or consumed. Where no exemption applies, the assumed number of gallons of water used or consumed shall be determined by dividing the total water Fees charged by the per-gallon metered water Fee rate. Where an exemption applies, the assumed number of gallons of water used or consumed shall be determined by dividing the total water Fees that would have been charged in the absence of any exemption by the per-gallon metered water Fee rate.

B. For sewer use: 100 percent of the amount of tax determined to be owed for water use, as calculated in accordance with subsection A of this section.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-050 Exemptions.

A. The tax imposed by this chapter shall not apply to:

1. any person, business or activity which, under the laws of the United States or the State of Illinois, may not be made the subject of taxation by the City;

2. for water use, the use or consumption of water for which the Purchaser is exempt from paying a water Fee;

3. for sewer use, the transfer of wastewater for which the Purchaser is exempt from paying a sewer Fee.

B. Where a percentage of water or sewer Fees is exempt, the same percentage of use shall be exempt from the tax on water or sewer use. Where a dollar amount of water or sewer Fees is exempt, the equivalent amount of use shall be exempt from the tax on water or sewer use. This shall include, but not be limited to, an exemption from the payment of water or sewer Fees as the result of the cap provided by the City's MeterSave program.

For purposes of this subsection B, the amount of sewer use shall be assumed to equal the amount of water use.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-060 Collection and payment of the tax.

The Department of Finance shall collect the tax by billing it as a separately stated item on its unified statement of charges to Purchasers of water and sewer service. The Purchaser shall pay the tax to the Department of Finance on or before the payment due date of the Department of Finance's first bill that includes the tax. A late payment penalty assessed at a monthly rate of one and one-fourth percent shall be imposed on all tax for which payment in full is not received within 24 calendar days from the date the bill therefor was sent, as shown by the records of the Department of Finance. The late payment penalty shall not be imposed upon persons who are 65 years or older, who own and reside in their own residence and who have a separate water meter or water assessment.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-070 Deposit of funds.

All proceeds resulting from the imposition of the tax imposed by this chapter, including any interest or penalties related to the tax, shall be deposited in the City's Corporate Fund and shall be used to meet the City's funding obligations to the Municipal Employees' Annuity and Benefit Fund of Chicago.

(Added Coun. J. 9-14-16, p. 29720, § 1)

3-80-080 Rules and regulations.

The Comptroller is authorized to adopt, promulgate and enforce reasonable rules and regulations pertaining to the administration and enforcement of this chapter.

(Added Coun. J. 9-14-16, p. 29720, § 1)

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CITY OF CHICAGO, ILLINOIS
WATER FUND

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST SIX FISCAL YEARS
(Dollars in thousands)

Municipal Employees'	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY:						
Service cost*	$ 236,302	$ 228,465	$ 223,528	$ 572,534	$ 619,743	$ 226,816
Interest	1,190,694	1,159,253	1,123,348	915,711	878,369	909,067
Benefit changes	-	-	-	-	-	2,140,009
Differences between expected and actual experience	100,938	16,676	95,540	(177,755)	(127,119)	(109,835)
Assumption changes	-	-	-	(7,431,191)	(578,920)	8,711,755
Benefit payments including refunds	(973,478)	(952,652)	(916,198)	(888,174)	(859,672)	(826,036)
Net change in total pension liability	554,456	451,742	526,218	(7,008,875)	(67,599)	11,051,776
Total pension liability—beginning	17,260,356	16,808,614	16,282,396	23,291,271	23,358,870	12,307,094
Total pension liability—ending (a)	17,814,812	17,260,356	16,808,614	16,282,396	23,291,271	23,358,870
PLAN FIDUCIARY NET POSITION:						
Contributions—employer	496,992	418,269	349,574	261,764	149,718	149,225
Contributions—employee	157,798	146,645	138,400	134,765	130,391	131,428
Net investment income	335,403	560,940	(204,975)	610,515	281,419	114,025
Benefit payments including refunds of employee contribution	(973,478)	(952,652)	(916,198)	(888,174)	(859,672)	(826,036)
Administrative expenses	(7,118)	(6,740)	(6,639)	(6,473)	(7,056)	(6,701)
Other	-	-	-	5,394	-	-
Net change in plan fiduciary net position	9,597	166,462	(639,838)	117,791	(305,200)	(438,059)
Plan fiduciary net position—beginning	4,080,642	3,914,180	4,554,018	4,436,227	4,741,427	5,179,486
Plan fiduciary net position—ending (b)	4,090,239	4,080,642	3,914,180	4,554,018	4,436,227	4,741,427
NET PENSION LIABILITY—Ending (a) - (b)	$ 13,724,573	$ 13,179,714	$ 12,894,434	$ 11,728,378	$ 18,855,044	$ 18,617,443
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	22.96 %	23.64 %	23.29 %	27.97 %	19.05 %	20.30 %
ALLOCATED COVERED PAYROLL	$ 123,184	$ 129,976	$ 123,292	$ 119,698	$ 109,644	$ 111,282
EMPLOYER'S NET PENSION LIABILITY AS A PERCENTAGE OF ALLOCATED COVERED-EMPLOYEE PAYROLL	737.13 %	731.07 %	743.37 %	695.42 %	1,144.85 %	1,132.81 %
ALLOCATED NET PENSION LIABILITY	$ 908,022	$ 950,223	$ 916,516	$ 832,399	$ 1,255,259	$ 1,255,259
ALLOCATED PERCENTAGE	6.62 %	7.21 %	7.11 %	7.10 %	6.66 %	6.66 %

* Includes pension plan administrative expense

** Allocated covered payroll is the amount in force as of the actuarial valuation date and likely differs from actual payroll during fiscal year

Ten year information will be provided prospectively starting with year 2015

(Continued)

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CITY OF CHICAGO, ILLINOIS
WATER FUND

SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS
(Dollars are in thousands)

Municipal Employees':

Years Ended December 31	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency	Covered Payroll*	Contributions as a Percentage of Covered Payroll
2011	$ 611,756	$ 147,009	$ 464,747	$ 1,605,993	9.15 %
2012	690,823	148,859	541,964	1,590,794	9.36
2013	820,023	148,197	671,826	1,580,289	9.38
2014	839,039	149,747	689,292	1,602,978	9.34
2015	677,200	149,225	527,975	1,643,481	9.08
2016	961,770	149,718	812,052	1,646,939	9.09
2017	1,005,457	261,764	743,693	1,686,533	15.52
2018	1,049,916	349,574	700,342	1,734,596	20.15
2019	1,117,388	418,269	699,119	1,802,790	23.20
2020	1,167,154	496,992	670,162	1,861,905	26.69

* Covered payroll is the amount in force as of the actuarial valuation date and likely differs from actual payroll paid during fiscal year.

The schedule of contribution amounts are presented City-wide, as the statutory requirement for contribution is for the City of Chicago and not the individual Enterprise Fund.

Laborers':

Years Ended December 31	Actuarially Determined Contributions*	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency	Covered Payroll**	Contributions as a Percentage of Covered Payroll
2011	$ 57,259	$ 12,779	$ 44,480	$ 195,238	6.55 %
2012	77,566	11,853	65,713	198,790	5.96
2013	106,199	11,583	94,616	200,352	5.78
2014	106,019	12,161	93,858	202,673	6.00
2015	79,851	12,412	67,439	204,773	6.06
2016	117,033	12,603	104,430	208,155	6.05
2017	124,226	35,457	88,769	208,442	17.01
2018	129,247	47,844	81,403	211,482	22.62
2019	148,410	59,346	89,064	211,608	28.05
2020	155,794	73,744	82,050	207,195	35.59

* The LABF Statutory Funding does not conform to Actuarial Standards of Practice, therefore, the actuarially determined contribution is equal to the normal cost plus an amount to amortize the unfunded liability using dollar payments and a 30 year open amortization period.

** Covered payroll is the amount in force as of the actuarial valuation date and likely differs from actual payroll paid during fiscal year.

The schedule of contribution amounts are presented City-wide, as the statutory requirement for contribution is for the City of Chicago and not the individual Enterprise Fund.

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Sewer Fund

An Enterprise Fund of
The City of Chicago

Annual Comprehensive Financial Report
For the Year Ended December 31, 2022



Prepared By:
The Department of Water Management
Bureau of Administrative Support

CITY OF CHICAGO, ILLINOIS SEWER FUND

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2022
(In thousands)

ASSETS		**LIABILITIES**	
CURRENT ASSETS:		CURRENT LIABILITIES:	
Cash and cash equivalents (Note 2)	$ 10,408	Accounts payable	$ 4,766
Investments (Note 2)	113,331	Due to other City funds	42,142
Accounts receivable—net of allowance for doubtful accounts of approximately $172,336 in 2022	113,950	Accrued liabilities unrestricted	58,843
		Lease liability (Note 10)	20,791
Due from other City funds	30,041	Liabilities payable from Restricted Assets	
Inventories	669	Accounts payable	45,196
Cash and cash equivalents—restricted (Note 2)	131,650	Accrued liabilities	30,626
Investments—restricted (Note 2)	68,970	Current portion of long-term debt (Note 4)	86,181
Interest receivable—restricted (Note 2)	1,010	Interest payable	39,291
Total current assets	470,029	Total current liabilities	327,836
NONCURRENT ASSETS:		NONCURRENT LIABILITIES:	
Other assets	899	Lease liability (Note 10)	63,630
Right to use lease asset (Note 5)	85,015	Net pension liability (Note 6)	442,211
		Long-term debt—net of current maturities (Note 4)	1,928,328
Utility plant (Note 5):			
Land and land rights	560	Total noncurrent liabilities	2,434,169
Facilities and structures	3,869,924		
Furniture and equipment	32,751	Total liabilities	2,762,005
Construction in progress	126,179		
		DEFERRED INFLOWS (Note 9)	45,755
Total utility plant	4,029,414		
		NET POSITION (Note 1):	
Less accumulated depreciation	(869,549)	Net investment in capital assets	1,087,602
		Restricted for capital projects	69,193
Utility plant—net	3,159,865	Unrestricted	(219,460)
Total noncurrent assets	3,245,779	Total net position	$ 937,335
Total assets	3,715,808		
DEFERRED OUTFLOWS (Note 9)	29,287		
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 3,745,095	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 3,745,095

See notes to basic financial statements.

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CITY OF CHICAGO, ILLINOIS SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022
(In thousands)

OPERATING REVENUES:	
Sewer service:	
Sewer service—gross	$ 390,059
Less—provision for doubtful accounts	23,183
Sewer service—net	366,876
Other	836
Total operating revenues	367,712
OPERATING EXPENSES:	
Repairs	27,513
General Fund reimbursements	55,478
Pension expense (Note 6)	21,466
Maintenance	14,406
Engineering	6,162
Administrative and general	14,093
Total operating expenses before depreciation and amortization	139,118
Depreciation and amortization	78,728
Total operating expenses	217,846
OPERATING INCOME	149,866
NONOPERATING REVENUE (EXPENSES):	
Investment income (loss)	(17,178)
Interest expense	(83,918)
Other	25,493
Total nonoperating expenses—net	(75,603)
TRANSFERS OUT	(120)
CHANGE IN NET POSITION	74,143
TOTAL NET POSITION—Beginning of year	863,192
TOTAL NET POSITION—End of year	$ 937,335

See notes to basic financial statements.

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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CIRCUIT CLERK
COOK COUNTY, IL
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EXHIBIT 18

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Caution
As of: June 7, 2022 3:27 PM Z

Mountain States Legal Foundation v. Public Utilities Com.

Supreme Court of Colorado

January 29, 1979, Decided

No. 28151

Reporter
197 Colo. 56 *; 590 P.2d 495 **; 1979 Colo. LEXIS 641 ***; 28 P.U.R.4th 609

Mountain States Legal Foundation v. Public Utilities Commission of the State of Colorado, et al., Mountain Plains Congress of Senior Organizations, Citizens Utilities Company, et al., and Colorado Association of Commerce & Industry v. Public Utilities Commission of the State of Colorado, et al., Mountain Plains Congress of Senior Organizations, Citizens Utilities Company, et al.

Subsequent History: [*1]** Rehearing Denied February 26, 1979.

Prior History: *Appeal from the District Court of the City and County of Denver, Honorable Robert T. Kingsley, Judge.*

Disposition: *Affirmed.*

Core Terms

rates, classification, customers, low-income, disabled, majority opinion, unjust discrimination, overrule, elderly, public utility, preferential, ratemaking, forbidden, matter of law, trial court, charges, unjust

Case Summary

Procedural Posture
Appellee organizations commenced separate actions challenging decisions by appellant, the Public Utilities Commission (PUC), which established a reduced gas rate for low-income elderly and low-income disabled persons. The District Court of the City and County of Denver (Colorado) set aside the PUC's decisions. The PUC appealed.

Overview
The trial court held that the PUC's adoption of special reduced rates exceeded the PUC's authority under *Colo. Const. art. XXV* and violated *Colo. Rev. Stat. § 40-3-106(1)* (1973). The appellate court agreed and affirmed the trial court's judgment. The court held that the PUC's power to effect social policy through preferential rate making was restricted by statute no matter how deserving the group benefiting from the preferential rate was. The court said that the discount rate which benefited an unquestionably deserving group, the low-income elderly and the low-income disabled, establishing a discount gas rate plan that differentiated between economically needy individuals who received the same service, was unjustly discriminatory. The court noted that *Colo. Rev. Stat. § 40-3-102* (1973) directed the PUC to prevent unjust discriminatory rates. The court said that it could not empower the PUC, an appointed, non-elected body, to create a special rate for any group it determined to be deserving.

Outcome
The court affirmed the order that set aside the PUC's decisions.

LexisNexis® Headnotes

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Utility Companies > General Overview

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN1[] **Public Utility Commissions, Authorities & Powers**

Colo. Const. art. XXV gives the Public Utilities Commission (PUC) full legislative authority to regulate

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public utilities. However, the legislative authority in public utility matters delegated by art. XXV to the PUC can be restricted by statute. It is clear that the PUC's authority to order preferential utility rates to effect social policy has, in fact, been restricted by the legislature's enactment of *Colo. Rev. Stat. §§ 40-3-106(1)*, *40-3-102* (1973).

Governments > Local Governments > Home Rule

Energy & Utilities Law > Utility Companies > General Overview

Energy & Utilities Law > Utility Companies > Rates > General Overview

Governments > Local Governments > Licenses

Governments > Local Governments > Police Power

Governments > State & Territorial Governments > Licenses

Governments > State & Territorial Governments > Relations With Governments

HN2[] Local Governments, Home Rule

Colo. Const. art. XXV reads: In addition to the powers now vested in the General Assembly of the State of Colorado, all power to regulate the facilities, service and rates and charges therefor, including facilities and service and rates and charges therefor within home rule cities and home rule towns, of every corporation, individual, or association of individuals, wheresoever situated or operating within the State of Colorado, whether within or without a home rule city or home rule town, as a public utility, as presently or as may hereafter be defined as a public utility by the laws of the State of Colorado, is hereby vested in such agency of the State of Colorado as the General Assembly shall be law designate. Until such time as the General Assembly may otherwise designate, said authority shall be vested in the Public Utilities Commission of the State of Colorado; provided however, nothing herein shall affect the power of municipalities to exercise reasonable police and licensing powers, nor their power to grant franchises; and provided, further, that nothing herein shall be construed to apply to municipally owned utilities.

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > Utility Companies > General Overview

HN3[] Utility Companies, Rates

Colo. Rev. Stat. § 40-3-106(1) (1973) states: No public utility, as to rates, charges, service, or facilities, or in any other respect, shall make or grant any preference or advantage to any corporation or person or subject any corporation or person to any prejudice or disadvantage. No public utility shall establish or maintain any unreasonable difference as to rates, charges, service, facilities, or in any respect, either between localities or as between any class of service. The commission has the power to determine any question of fact arising under *§ 40-3-106(1)*. *Colo. Rev. Stat. § 40-3-102* states: The power and authority is hereby vested in the Public Utilities Commission of the State of Colorado and it is hereby made its duty to adopt all necessary rates, charges, and regulations to govern and regulate all rates, charges, and tariffs of every public utility of this state to correct abuses; to prevent unjust discriminations and extortions in the rates, charges, and tariffs of such public utilities of this state; to generally supervise and regulate every public utility in Colorado; and to do all things, whether specifically designated in articles 1 through 7 of this title or in addition thereto, which are necessary or convenient in the exercise of such power.

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN4[] Utility Companies, Rates

Colo. Rev. Stat. § 40-3-106(1) (1973) prohibits public utilities from granting preferential rates to any person, and *Colo. Rev. Stat. § 40-3-102* (1973) requires the Public Utilities Commission to prevent unjust discriminatory rates.

Syllabus

Separate actions were commenced in the trial court challenging Public Utilities Commission (PUC) decisions which established a reduced gas rate for low-income elderly and low-income disabled persons. Trial court entered judgment which set aside these decisions. The

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PUC and an intervenor appealed.

Counsel: Kea Bardeen, James G. Watt, for plaintiff-appellee, Mountain States Legal Foundation.

J. D. MacFarlane, Attorney General, David W. Robbins, Deputy, Tucker K. Trautman, Assistant, for defendants-appellants, Public Utilities Commission of the State of Colorado, Edwin R. Lundborg, Edythe S. Miller and Sanders G. Arnold, Commissioners.

Irvin M. Kent, for intervenor-appellant, Mountain Plains Congress of Senior Organizations.

Walker D. Miller, Robert T. James, John J. Conway, for amicus curiae, The Colorado Rural Electric Association.

John Fleming Kelly, James L. White, Jeffrey C. Pond, B. Lynn Winmill, Holland and Hart, for petitioner-appellee, Colorado Association of Commerce & Industry.

John R. Barry, **[***2]** for Iowa Electric Light & Power Company.

T. N. Wright, A. R. Madigan, for Peoples Natural Gas, Division of Northern Natural Gas Company.

Jones, Meiklejohn, Kehl & Lyons, Arthur R. Hauver, for Kansas-Nebraska Natural Gas.

Lefferdink, Lefferdink and Stoval, John J. Lefferdink, for Eastern Colorado Utility Company.

Judges: En Banc. Mr. Chief Justice Hodges delivered the opinion of the Court. Mr. Justice Pringle and Mr. Justice Carrigan dissent.

Opinion by: HODGES

Opinion

[*58] **[**496]** Plaintiffs-appellees, Mountain States Legal Foundation and Colorado Association of Commerce and Industry, commenced separate actions in the trial court challenging Public Utilities Commission (PUC) decisions which established a reduced gas rate for low-income elderly and low-income disabled persons. The trial court entered a judgment **[**497]** which set aside these decisions. It held that the adoption of this special reduced rate exceeded the PUC's authority under *Article XXV of the Colorado Constitution* and violated *section 40-3-106(1), C.R.S. 1973.* The appellant PUC and intervenor-appellant Mountain Plains Congress of Senior Organizations urge reversal. We affirm the trial court's judgment.

[*3]** On November 8, 1977, the PUC, in two decisions, ordered gas utilities under its regulatory authority to implement a discount gas rate plan for low-income elderly and low-income disabled persons. [1] The resulting revenue loss for the discounted services would be recovered by higher rates on all other customers.

[*4]** We give full recognition to the fact that many of our state's elderly live on fixed incomes which are severely strained by today's inflationary economy, as are low-income disabled persons who are often shut out of the employment market. While efforts to provide economic relief to such needy persons are laudatory, the PUC has limited authority to implement a rate structure which is designed to provide financial assistance as a social policy to a narrow group of utility customers, especially where that low rate is financed by its remaining customers.

[*59] In *Mountain States Telephone and Telegraph Co. v. Public Utilities Commission, 576 P.2d 544 (Colo. 1978)*, we held that ***HN1***[↑] *Article XXV of the Colorado Constitution* [2] **[***6]** gives the PUC full legislative

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[1] The low-income customers who would be eligible for the discounted gas rate are "identified" through a procedure utilized by the Department of Revenue to administer the Colorado property and rent credit program.

In order to qualify for the discounted rate, a customer must have been a full year resident of Colorado; the customer must be 65 years of age or older or be the surviving spouse, 58 years old or older, of a deceased spouse who met the age requirement, or the customer must be receiving full disability benefits from a bona fide public or private insurance plan; and if the discounted gas rate plan were to go into effect during the 1978-1979 heating season, a customer would have to have an income of $ 7,300 or less if single, and $ 8,300 or less if married. These income standards are different from those which were in effect during the 1977-1978 heating season because of a legislative change in the standards for the Colorado property tax and rent credit.

[2] ***HN2***[↑] Article XXV was added to the Colorado Constitution in 1954. It reads:

"In addition to the powers now vested in the General Assembly of the State of Colorado, all power to regulate the facilities, service and rates and charges therefor, including facilities and service and rates and charges therefor within home rule cities and home rule towns, of every corporation, individual, or association of individuals, wheresoever situated or operating within the State of Colorado, whether within or without a home rule city or home rule town, as a public utility, as presently or as may hereafter be defined as a public utility by the laws of the State of Colorado, is hereby vested in such agency of the

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authority to regulate public utilities. We noted in that case, however, that the legislative authority in public utility matters delegated by Article XXV to the PUC could be restricted by statute. *Id. at 547*. It is clear in the case before us that the PUC's authority to order preferential utility rates to effect social policy has, in fact, been restricted by the legislature's enactment of *section 40-3-106(1), C.R.S. 1973* [3] **[***5]** and *section 40-3-102, C.R.S. 1973.* [4]

[*7]** *HN4*[↑]

[498]** *Section 40-3-106(1), C.R.S. 1973*, prohibits public utilities from granting preferential rates to any person, and *section 40-3-102, C.R.S. 1973*, requires the PUC to prevent unjust discriminatory rates. When the PUC ordered the utility companies to provide a lower rate to selected customers unrelated to the cost or type of the service provided, it violated *section 40-3-106(1)*'s prohibition against preferential rates. In this instance, the discount rate benefits an unquestionably deserving group, the low-income elderly and the low-income disabled. This, unfortunately, does not make the rate less preferential. To find otherwise would empower the PUC, an appointed, non-elected body, to create a special rate for any **[*60]** group it determined to be deserving. The legislature clearly provided against such discretionary power when it prohibited public utilities from granting "any preference." In addition, *section 40-3-102, C.R.S. 1973*, directs the PUC to prevent unjust discriminatory rates. Establishing a discount gas rate plan which differentiates between economically needy individuals who receive the same service is unjustly discriminatory.

To conclude, although **[***8]** the PUC has been granted broad rate making powers by *Article XXV of the Colorado Constitution*, the PUC's power to effect social policy through preferential rate making is restricted by statute no matter how deserving the group benefiting from the preferential rate may be.

We affirm the judgment of the trial court.

Dissent by: PRINGLE; CARRIGAN

Dissent

MR. JUSTICE PRINGLE dissenting:

I respectfully dissent because I agree in principle with the views enunciated by Mr. Justice Carrigan in his dissenting opinion.

MR. JUSTICE CARRIGAN dissenting:

I respectfully dissent.

The question is whether, in adopting reduced gas rates for two classes of low-income customers -- the elderly and the disabled -- the P.U.C. has established preferential and unjustly discriminatory rates forbidden by *sections 40-3-102* and *40-3-106(1)*. In my view the P.U.C. has acted within its constitutional and statutory authority.

The majority opinion acknowledges that the determination of utility rates is a purely legislative function which has been delegated, in the first instance, to the P.U.C. by *Article XXV of the Colorado Constitution.* This Court has previously stated that the

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State of Colorado as the General Assembly shall be law designate.

"Until such time as the General Assembly may otherwise designate, said authority shall be vested in the Public Utilities Commission of the State of Colorado; provided however, nothing herein shall affect the power of municipalities to exercise reasonable police and licensing powers, nor their power to grant franchises; and provided, further, that nothing herein shall be construed to apply to municipally owned utilities."

[3] *HN3*[↑] ***Section 40-3-106(1), C.R.S. 1973***, states:

"*Advantages prohibited - graduated schedules.* (1) No public utility, as to rates, charges, service, or facilities, or in any other respect, shall make or grant any preference or advantage to any corporation or person or subject any corporation or person to any prejudice or disadvantage. No public utility shall establish or maintain any unreasonable difference as to rates, charges, service, facilities, or in any respect, either between localities or as between any class of service. The commission has the power to determine any question of fact arising under this section."

[4] ***Section 40-3-102*** states:

"The power and authority is hereby vested in the Public Utilities Commission of the State of Colorado and it is hereby made its duty to adopt all necessary rates, charges, and regulations to govern and regulate all rates, charges, and tariffs of every public utility of this state *to correct abuses; to prevent unjust discriminations* and extortions in the rates, charges, and tariffs of such public utilities of this state; to generally supervise and *regulate every public utility in this state*; and to do all things, whether specifically designated in articles 1 through 7 of this title or in addition thereto, which are necessary or convenient in the exercise of *such* power . . . ." (Emphasis added.)

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P.U.C. in the area of utility **[***9]** ratemaking has "broadly based authority to do whatever it deems necessary or convenient to accomplish the legislative [ratemaking] functions delegated to it." *Mountain States Telephone and Telegraph Co. v. Public Utilities Commission, 195 Colo. 130, 576 P.2d 544, 547 (1978)*.

Unfortunately, the majority opinion fails adequately to recognize that the P.U.C.'s legislative authority includes the power to initiate public policy in the narrow, specialized area of ratemaking, subject to the General Assembly's power to overrule any P.U.C. rate policy with which it disagrees. As I read the law, only the General Assembly, and not this Court, has authority to overrule the public policy embodied in a rate plan adopted by the P.U.C.

[*61] For example, for many years the P.U.C. has implemented a policy, created by it alone, charging lower rates for electric power to those who use larger amounts of electricity. *I.e.*, as the amount of electricity a customer uses goes up, the cost per unit **[**499]** goes down. Clearly, if the General Assembly should decide that such a policy unwisely encourages overuse, or waste, of electrical energy, it could overrule the policy by specific **[***10]** legislation. But this Court could not overrule it by case law if we were to conclude that the policy is unwise, unjust or unreasonable. The effect of the majority opinion, when considered in the light of applicable statutes and prior case law, is to overrule the contested P.U.C. rate scheme for essentially these policy reasons. In my view the Court's action today oversteps the bounds of judicial review of P.U.C. ratemaking and invades the legislative prerogative.

The majority opinion depends entirely on characterization of the special rate classification here involved as a "preference" forbidden by *section 40-3-106(1)*. Thus the decisive issue is whether the instant rate classification is so clearly of the type that the legislature intended to forbid when it enacted that section that it must be held to be a "preference" as a matter of law. The majority opinion cites no precedent or other authority for its holding and we have found no case law from any state dealing with the issue. Moreover the majority opinion fails to define the term "preference" for guidance of the P.U.C. in future cases. In effect the majority opinion has condemned the rate scheme here involved by saying, **[***11]** "We can't define a 'preference' but we know one when we see one." Such an *ad hoc* determination does not provide needed rational standards as precedent for future cases.

Clearly the Colorado General Assembly could not actually have intended to outlaw the practice under review when it adopted the "preference" prohibition in 1913 (Colo. Sess. Laws 1913, ch. 127, § 18 at 473), for the P.U.C. did not create this rate plan until 1977 and it did not take effect until 1978. Obviously the 1913 General Assembly never contemplated and did not intend to prevent the P.U.C. from establishing lower gas rates for these two classes of customers, the low-income elderly and low-income handicapped.

Apparently, the purpose of *section 40-3-106(1)* was to prevent the public utilities' then-common practice of favoring certain customers with lower utility rates to the *competitive* disadvantage of others in the *same class* of customers similarly situated. *Columbia Gas of N.Y., Inc. v. N.Y. State Elec. & Gas Co., 28 N.Y.2d 117, 268 N.E.2d 790 (1971)*; *Hays v. Pennsylvania Co., 12 Fed. 309 (N.D. Ohio 1882)*.

The issue, therefore, becomes whether the statutory language so clearly forbids **[***12]** the P.U.C.'s rate classification plan that this Court, *as a matter of law*, must outlaw it rather than leaving the decision whether to overrule it to the General Assembly *as a matter of state policy*.

[*62] In the law the word "preference" denotes giving an advantage or priority to one or more claimants in a manner which discriminates unjustly or unreasonably against other claimants *in the same class*. This connotation of the term clearly was intended by *section 40-3-106(1)*, for in the sentence immediately following the use of the term "preference" in that section, public utilities are forbidden to "establish or maintain any *unreasonable* difference as to rates . . . ." [1] If only *unreasonable* rate differentials are forbidden, it is plainly implied that *reasonable* differences in rates are not forbidden. It follows that a classification for rate purposes should not be considered a "preference" if the classification is reasonable.

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[1] "*Advantages prohibited - graduated schedules.* (1) *No public utility*, as to rates, charges, service, or facilities, or in any other respect, *shall make or grant any preference* or advantage to any corporation or person or subject any corporation or person to any prejudice or disadvantage. No public utility shall establish or maintain any *unreasonable difference as to rates*, charges, service, facilities, or in any respect, either between localities or as between any class of service. The *commission has* the *power to determine any question of fact* arising under this section." ***Section 40-3-106, C.R.S. 1973*** (emphasis added).

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[*13]** This rationale is further buttressed by *section 40-3-102, C.R.S. 1973*, which empowers the P.U.C. "to prevent *unjust* discriminations . . . in the rates, charges and **[**500]** tariffs of . . . public utilities. . . ." The clear implication is that *just* discrimination in rates may be tolerated.

Whether a particular classification among ratepayers is "unreasonable" or "unjust" is a question on which this court has no more expertise than the P.U.C. or the General Assembly. Indeed we probably have less. Such questions are at bottom fact issues, or at best mixed law-fact issues. They involve social policy determinations rather than legal decisionmaking.

The P.U.C. as a specialized, quasi-legislative agency is a particularly appropriate body to effectuate -- at least in the first instance -- the legislative factfinding and policymaking function incident to setting rates. It possesses unique expertise and the capacity to analyze the complex technical, economic, and social information necessary to set public utility rates intelligently and fairly. The constitution, as well as the statute governing P.U.C. rate regulation, wisely leave to the P.U.C. the initial authority to **[***14]** determine policy. *Colo. Const., Art. XXV*; *Section 40-3-101, C.R.S. 1973.*

Moreover, *section 40-3-106(1)* expressly declares that, "[t]he commission has the power to determine any question of fact arising under this section." Generally, throughout our law, questions of what is *reasonable* or *unreasonable* are questions of fact. *Pomeroy v. Waitkus, 183 Colo. 344, 517 P.2d 396 (1973)* (negligence); *Middlesex Safe Deposit & Trust Co. v. Jacobs, 87 Colo. 445, 290 P. 784 (1930)* (reasonable time); *Colo. Postal Telegraph Co. v. City of Colo. Springs, 61 Colo. 560, 158 **[*63]** P. 816 (1916)* (reasonableness of fees for inspection); *Farrier v. Colo. Springs Rapid Transit Ry. Co., 42 Colo. 331, 95 P. 294 (1908)* (negligence). Whether a particular classification of ratepayers is reasonable or not is essentially a fact question for the P.U.C. Appellate courts are, and ought to be, extremely reluctant to overrule findings of fact so long as they are based on evidence.

To summarize, it seems clear that the constitutional framers recognized that the factfinding and policy choices involved in utility ratemaking require highly concentrated analysis of complex, detailed **[***15]** factual and statistical information. Thus the constitution wisely left the initial policy aspects of ratemaking to the P.U.C. Of course, since the General Assembly is elected to represent the people in declaring the state's overall policy, the constitution recognized that the General Assembly may, by statute, overrule any policy adopted by the P.U.C. In my view the majority opinion has invaded this legislative function by, in effect, holding that the rate classification plan under attack creates an "unreasonable difference as to rates" or constitutes an "unjust discrimination" and therefore amounts to a "preference" forbidden by *section 40-3-106(1)*. While the same result might well be reached by the General Assembly if it were to review the P.U.C.'s policy, that result is certainly not so clear that this Court, as a matter of law, should decide that the P.U.C. has created a "preference."

Although there is apparently no authority squarely in point, some light may be shed on the intent of the 1913 General Assembly in choosing the word "preference." In 1889, this Court decided *Bayles v. Kansas Pac. Ry. Co., 13 Colo. 181, 22 P. 341 (1889)*. That case dealt with the term "preference" **[***16]** in the ratemaking context. It was there asserted to be unlawful for a railroad to grant a particular shipper special freight rates lower than those generally charged. The issue was whether that practice, on its face, constituted a "preference" as the trial court had held, or whether the trial court had a duty to consider all the facts and circumstances which might render the discrimination in rates reasonable in the particular situation and therefore not a preference.

While acknowledging that the railroad clearly intended to give the appellant a "special rate," the Court noted that there had been no showing that others who brought themselves within the same class of shippers by shipping under "like circumstances and conditions" would not have been granted the same special rate.

[501]** Holding that there was no "unjust discrimination," and therefore that no "preference" had been granted, this Court declared:

"It is a well-settled elementary principle of the law of common carriers that mere inequality in charges does not amount to *unjust discrimination*. The requirement of the law is that the charge made shall be *reasonable*. A claim against a common carrier cannot **[***17]** be predicated upon the bare fact that the amount paid by one is greater than the amount **[*64]** paid by another. At common law the question is whether, under all the circumstances, the charge is *reasonable*. Complete uniformity in charges is not obligatory. This principle prevails in all states, except where it has been modified by legislative enactment. In the administration of the law the principle itself has never been modified, but the

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courts have declared in many cases that there *must be no unjust discrimination*. This, too, has come to be an elementary principle. Charges, therefore, must not only be *reasonable, but equal, when the circumstances and conditions are the same*. Privileges tending to give a shipper a monopoly, which may injuriously affect those engaged in like pursuit, are declared to be *unjust*. Contracts which tend to create such *preferences* are held to be void as against public policy." *13 Colo. at 186-87, 22 P. at 342* (emphasis added).

The similarity between the language in the 1889 *Bayles* opinion and that in the 1913 statutory scheme adopting the term "preference" is indeed striking. Even more striking is the disimilarity between **[***18]** the meanings accorded the same words in the 1889 opinion and in today's majority opinion.

Other state courts have followed the *Bayles* reasoning that only *unreasonable* classifications of customers resulting in *unreasonable* differences in rates are forbidden as "preferences." *Columbia Gas of N.Y. v. N.Y. Elec. & Gas Corp., supra; Curtiss-Wright Corp. v. Passaic Valley Water Comm'n, 84 N.J. Super. 197, 201 A.2d 398 (1964)*. Discrimination *per se* need not be eliminated; only *unjust* discrimination is prohibited.

Seen in the light of the *Bayles* rationale, the bottom line issue here is whether according a special gas rate to a class comprised of elderly poor and disabled poor customers constitutes *unreasonable* classification or *unjust* discrimination as a matter of law. Surely it does not.

Our state law is replete with instances where the legislature or quasi-legislative bodies spend state funds to benefit classes comprised of the aged, disabled or poor regardless of the cost or value of the services provided. For example, the Colorado Public Assistance Act provides payments and other social services to old age pensioners and the needy disabled. *Section* ***[***19]*** *26-2-101, et seq., C.R.S. 1973* (1977) Supp.). Medical and remedial care is provided at state expense for "individuals whose income and resources are insufficient to meet the costs" of such care. *Section 26-4-101, et seq., C.R.S. 1973* (1977 Supp.). Indigent persons are assured legal representation paid for by the state in serious criminal cases. *Section 21-1-103, C.R.S. 1973* (and this practice was being followed to a lesser extent even before it was required by *Gideon v. Wainwright, 372 U.S. 335, 83 S.Ct. 792, 9 L.Ed.2d 799 (1963)*). State university and college scholarship programs give preference to students from low-income families. Special classes in the public school system are provided for the handicapped and special state care facilities are available for those disabled by mental **[*65]** retardation or brain injury. Aid to dependent children of low-income parents is commonplace. A Denver resident, disabled or 65 years of age or older, is entitled to a tax rebate depending on income level and the amount paid in property taxes or rent. Similar examples of classifications based on factors like those applied here by the P.U.C. could be multiplied indefinitely.

[*20]** Nor can this Court declare that such a classification scheme is unreasonable as a matter of law. High costs of utility service **[**502]** may effectively result in total denial of gas service to customers who cannot afford those high rates. Such a denial of natural gas service in the homes of elderly and disabled poor persons would have a serious, adverse impact on the health, safety and comfort of that class of customers to whom the P.U.C. proposes to offer special, lower rates. [2] The General Assembly may well conclude that these factors justify the P.U.C.'s consideration of ability to pay

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[2] *See, e.g., E. Lane, Elderly Exposed to Fatal Risks in Hypothermia, The Denver Post*, Fr., Jan. 12, 1979, p. 31:

"The cold temperatures of winter can pose health problems for us all, but the *elderly are most vulnerable*. For them, even a modest drop of room temperature, if prolonged, can trigger an abnormal lowering of body temperature known as accidental hypothermia.

"The *condition can be fatal* if not properly diagnosed and treated. A person whose deep body temperature falls below 95 degrees Fahrenheit is considered to be hypothermic (normal body temperature is 98.6). Such lowered body temperatures can occur even when room temperatures are between 60 and 65 degree, according to Dr. Richard Besdine, a Boston specialist in medical care of the aged.

* * * *

"In addition to such temperature control problems, there are other factors, both medical and social, which may make a person susceptible to hypothermia. According to the National Institute on Aging, these factors can include:

* * * *

"-- Low income and few savings. For those unable to afford fuel, maintaining a room temperature of 70 degrees may be a luxury that must be sacrificed in order to buy food.

"-- Substandard, inadequately insulated housing. It has been estimated that 30 percent of older Americans live in substandard housing." (Emphasis added.)

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in setting rates. Such a classification of consumers is not *per se* unreasonable nor arbitrary and therefore does not necessarily create a preference prohibited by the statute.

[*21]** It is not for this Court, but for the P.U.C., and ultimately the General Assembly, to decide whether to grant special utility rates to the classes of citizens here involved. Absent a showing that the classification plan adopted by the P.U.C. is unreasonable or amounts to unjust discrimination, this Court should not interfere.

End of Document

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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EXHIBIT 19

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City of Chicago

Office of the City Clerk

Document Tracking Sheet

O2012-8291

Meeting Date: 12/12/2012

Sponsor(s): Fioretti, Bob (2)
Brookins, Howard (21)
Moreno, Proco Joe (1)
Dowell, Pat (3)
Hairston, Leslie A. (5)
Jackson, Sandi (7)
Pope, John (10)
Balcer, James (11)
Foulkes, Toni (15)
Thompson, Joann (16)
Thomas, Latasha R. (17)
Lane, Lona (18)
Cochran, Willie (20)
Munoz, Ricardo (22)
Zalewski, Michael R. (23)
Chandler, Michael D. (24)
Maldonado, Roberto (26)
Burnett, Walter (27)
Ervin, Jason C. (28)
Graham, Deborah L. (29)
Reboyras, Ariel (30)
Waguespack, Scott (32)
Colón, Rey (35)
Sposato, Nicholas (36)
Mitts, Emma (37)
Arena, John (45)
Cappleman, James (46)
Pawar, Ameya (47)
Moore, Joseph (49)
Osterman, Harry (48)

Type: Ordinance

Title: Amendment of Section 11-12-540 of Municipal Code regarding exemption from payment of water rates for certain not-for-profit organizations

Committee(s) Assignment: Committee on Budget and Government Operations

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BUD

11-12-540 Exemptions from charges.

(a) The comptroller shall exempt from the payment of water rates the property enumerated in this subsection (a) if the account for such property is controlled by meter, as follows. If the account for such property is not controlled by meter, no exemption shall apply.

(1) Any property of the State of Illinois that is used as an armory by the state or federalized national guard shall be exempt from payment of 100% of the water service charge.

(2) All property owned or leased or occupied by the City of Chicago shall be exempt from payment of 100% of the water service charge, unless said City, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

(3) All property owned or leased or occupied by the Chicago Public Schools shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

(4) All property owned or leased or occupied by the City Colleges of Chicago shall be exempt from payment of 100% of the water service charge, unless said entity, either as lessee or lessor, shall enter into an agreement for the payment of rates by the other party.

(5) All hospitals located within the corporate limits of the City that are operated by the Cook County government shall be exempt from payment of 100% of the water service charge.

(6) Except as otherwise provided in item (5) of this subsection (a), all not-for-profit disproportionate share hospitals located within the corporate limits of the City shall be exempt from payment of 60% of the water service charge in 2012, 40% of the water service charge in 2013, and 20% of the water service charge in 2014 and thereafter, if such not-for-profit hospital qualifies for a disproportionate share adjustment consistent with Section 148.120 of Subchapter d of Chapter I of Title 89 of the Illinois Administrative Code, as amended, codified at 89 Ill. Adm. Code § 148.120.

(7) All public museums shall be exempt from payment of 20% of the water service charge, if such public museum is eligible to receive funds for capital development under subdivision (7) of § 1-25 of the Department of Natural Resources Act, as amended, codified at 20 ILCS 801/1-1 et

8) Not for profit organizations, other than any entity identified in items (1) through (7) of this subsection (a), shall be exempt from payment of the water service charge, as long as:

(i)(a) the not for profit organization provides charitable, moral, health, education, safety, or similar social services to the community, and

(b) has its own employment identification number; and

(c) is exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code of 2010, as amended; and

(d) owns, leases or uses the real estate in the City on which the water is used; and

(e) the real estate is exempt from real estate taxes and is in compliance with applicable zoning requirements, and

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(f) the organization has in place a written plan to conserve water. Provided, however, that such exemption shall not apply to any not-for-profit organization that has net assets or fund balances of $250,000,000.00 or more at the end of the tax year or calendar year immediately preceding any calendar year and that is required by federal law or regulation to make such information available to the public.

~~(8) Not-for-profit organizations, other than any entity identified in items (1) through (7) of this subsection (a), shall be exempt from payment of the water service charge, as follows:~~

~~(i) If, as of November 9, 2011, such not-for-profit organization had applied for and was subsequently granted a charitable exemption from payment of any portion of the water service charge for such premises in calendar year 2011, such not-for-profit organization shall be exempt from payment of 60% of the water service charge in 2012, 40% of the water service charge in 2013 and 20% of the water service charge in 2014 and thereafter for water supplied to premises owned and used and occupied exclusively by such not-for-profit organization. Provided, however, that such exemption shall not apply to any not-for-profit organization that has net assets or fund balances of $250,000,000.00 or more at the end of the tax year or calendar year immediately preceding any calendar year and that is required by federal law or regulation to make such information available to the public.~~

~~(ii) If, as of November 9, 2011, such not-for-profit organization had not applied for a charitable exemption from payment of any portion of the water service charge for such premises in calendar year 2011 and such not-for-profit organization is otherwise eligible for such exemption, such not-for-profit organization shall be exempt from payment of 20% of the water service charge in 2012 for water supplied to premises owned and used and occupied exclusively by such not-for-profit organization. Provided, however, that such exemption shall not apply to any not-for-profit organization that has net assets or fund balances of $250,000,000.00 or more at the end of the tax year or calendar year immediately preceding any calendar year and that is required by federal law or regulation to make such information available to the public.~~

(b) The supply to all premises enumerated in this section on which water may be taken from the waterworks system of the City of Chicago shall be controlled by meter, and the cost of meter, its installation, connections and vaults thereof, and the erection, construction and maintenance thereof shall be paid for and be borne by the institution or owner thereof. Nothing contained in this paragraph shall be held to exempt property of the United States, of the State of Illinois, or of any of its political subdivisions except as hereinbefore mentioned.

(c) The comptroller may fix such reasonable amounts of water as the comptroller, following consultation with the commissioner of water management, may deem to be sufficient for the requirements of said premises, and the exemption from payment of water rates shall be limited to said reasonable amounts so fixed. All use of water in excess of said reasonable amounts shall be paid for at the rates for metered water hereinafter fixed in Section 11-12-310.

(d) Accounts against the property of any entity exempted under the provisions of items (1), (2), (3), (4), (5), (6), (7) or (8) of subsection (a) of this section shall be kept in the usual manner. Upon receipt of the initial application for such exemption, such account, which shall be metered, shall be inspected by authorized personnel from the department of ⊖water⊖ management, who

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shall certify to the comptroller whether the entity so inspected is eligible for the exemption under this section being claimed by such entity.

(Prior code § 185-47; Amend Coun. J. 12-4-02, p. 99026, § 1.12; Amend Coun. J. 12-14-05, p. 66648, § 1; Amend Coun, J, 11-16-11, p. 13798, Art. VIII, § 3)

Robert W. Fioretti
Alderman, 2nd Ward

Howard Brookins Jr.
Alderman, 21st Ward

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Chicago City Council Co-Sponsor Addition/Change

Document No.: O2012-8291

Subject: Exemption from payment of water rates for not-for-profit organizations

Please Add Or Change The Co-Sponsor As Shown Below.

Alderman _____ (40 Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Please Remove Or Change The Co-Sponsor As Shown Below.

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Alderman _____ (_____ Ward)

Date Filed 5-6-2013 Signature _____
Principal Sponsor

Final copies to be filed with:

- Chairman of Committee to which legislation was referred
- City Clerk

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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EXHIBIT 20

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FIN.

OFFICE OF THE MAYOR

CITY OF CHICAGO

RAHM EMANUEL
MAYOR

October 8, 2014

TO THE HONORABLE, THE CITY COUNCIL
OF THE CITY OF CHICAGO

Ladies and Gentlemen:

At the request of the City Comptroller, I transmit herewith, together with Aldermen Quinn, Austin, Burke, Suarez, Solis, Brookins, Cochran, O'Shea, Harris, Burnett, Mitts, Cullerton, Patrick O'Connor, Mary O'Connor, Zalewski, Reboyras, Silverstein, and Osterman, an ordinance amending Chapter 3-12 of the Municipal Code regarding the senior sewer charge exemption.

Your favorable consideration of this ordinance will be appreciated.

Very truly yours,

Rahm Emanuel

Mayor

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ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION 1. Section 3-12-050 of the Municipal Code of Chicago is hereby amended by inserting the language underscored and by deleting the language struck through, as follows:

3-12-050 Senior citizens exempted when.

(a) Persons aged 65 or over, residing in their own residence with separate metered water service or a separate city water assessment for that residential unit, shall be exempt from payment of the sewer service charge for their residence. This exemption shall apply regardless of whether the person is in arrears in the payment of any water or sewer charges for the subject residence.

(b) Persons aged 65 or over who reside in their own residence but do not qualify for an exemption under subsection (a) because their residence is a townhouse, condominium unit or cooperative apartment that does not have separate metered water service or a separate city water assessment for the residential unit may apply for a refund in lieu of exemption pursuant to this subsection. The amount of such refund shall be $50.00 per qualified residence for each calendar year.

Application for a refund in lieu of exemption shall be made to the alderman of the ward in which the applicant resides no later than August 1st of the calendar year for which a refund is requested. The application shall be made on a form prescribed by the city council committee on finance, and shall include such affidavits or other reasonable proof of qualifications for a refund that the committee may require. An alderman receiving a complete application under this subsection shall introduce into the city council an ordinance authorizing the payment of a refund in lieu of exemption to the applicant. A single ordinance may authorize refunds based upon more than one application. The ordinance shall be accompanied by all applications for which refunds are sought. After introduction into the city council, all ordinances submitted pursuant to this subsection shall be referred to the city council committee on finance. If, after review, the committee on finance determines that the applicant is qualified for a refund under this subsection, the committee shall recommend to the city council that the payment of the refund be approved. If the city council approves the refund, the city comptroller shall promptly pay the applicant a refund in the amount of $50.00.

(c) Persons residing in residences qualified for an exemption or refund under this section shall qualify for the exemption or refund ~~by virtue of their qualifications for a homestead senior exemption under Section 19.23-1 of the Revenue Act of 1939, or~~ by the submission of a copy of the applicant's birth certificate, or the applicant's driver's license, state-issued identification card or the Matricula Consular identification card specified in Section 2-160-065 of the Code, showing the applicant is aged 65 or over ~~and~~; proof of their qualification for homeowners exemption; and proof of residency. The acceptable document to prove residency shall be a copy of a utility bill for the residence. Acceptable documents to prove home ownership shall be a copy of: (i) the deed to the residence, (ii) property tax bill, or (iii) with regard to a residence held in trust, a declaration executed by the trustee, affirming that the residence is held in trust and that the trust gives the named applicant the right to occupy the residence. In lieu of the forms of proof specified in this paragraph (c), the comptroller is authorized to accept alternative forms of proof that in his judgment are genuine and probative of the information sought. The comptroller shall provide information regarding the process for obtaining an exemption or refund, and the associated forms, in Spanish as well as English.

(d) If the comptroller's processing of a full payment certificate for a given property

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serves to terminate any senior exemption applicable to that property, the comptroller shall send written notification of such termination to the address at issue.

SECTION 2. This ordinance shall take effect upon its passage and approval, and shall apply prospectively only.

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Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

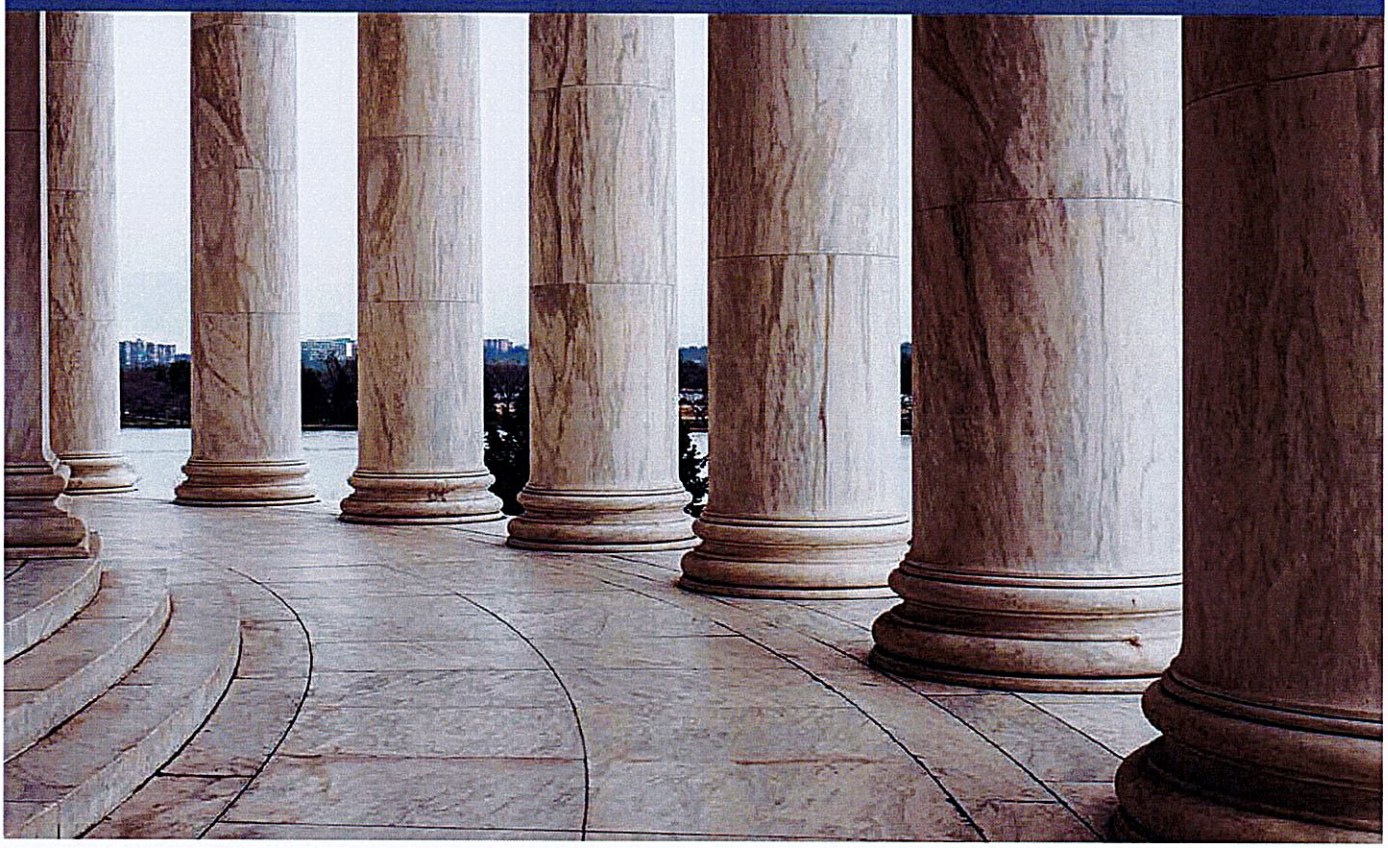
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EXHIBIT 21

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MAXIMUS



Central Services
Cost Allocation Plan
City of Chicago, Illinois

Actual FY 2020

Based on actual expenditures for
Fiscal Year ending December 31, 2020

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Central Services
Cost Allocation Plan
City of Chicago, Illinois

FY 2020
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2020

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TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal dated 01/24/2022 to establish cost allocations or billings for the fiscal year ended 12/31/2020 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

City of Chicago
Governmental Unit

Reshma Soni
Signature

Reshma Soni
Name of Official

Comptroller
Title

1/31/2022
Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

E-mail certificate along with your indirect cost proposal to your assigned Regional Cost Allocation Services office.

04/15

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CITY OF CHICAGO, ILLINOIS
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MAXCAP 2022 MAXIMUS Consulting Services, Inc.

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Section A: Cost Allocation Methodology and Process

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A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF CHICAGO, ILLINOIS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions /programs for Fiscal Year (FY) 2020.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

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MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the "Central Service Departments" in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the

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allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule _.1 – Nature and Extent of Services: Schedule _.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _.2 – Costs to be Allocated: Schedule _.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _.3 – Costs to be Allocated by Activity: Schedule _.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _.4 – Detail Activity Allocations: Schedule _.4 represents the allocation results by activity. Each activity defined on Schedule _.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _.4 includes:

- Statistical measurement used as a basis for allocation

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- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule_.3
- Results of the second step-down — balances to functional total of second additions on Schedule _.3

The totals allocated from both step-downs balances to the functional grand total from Schedule _.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _.5 – Allocation Summary for each Central Service Department: Schedule _.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

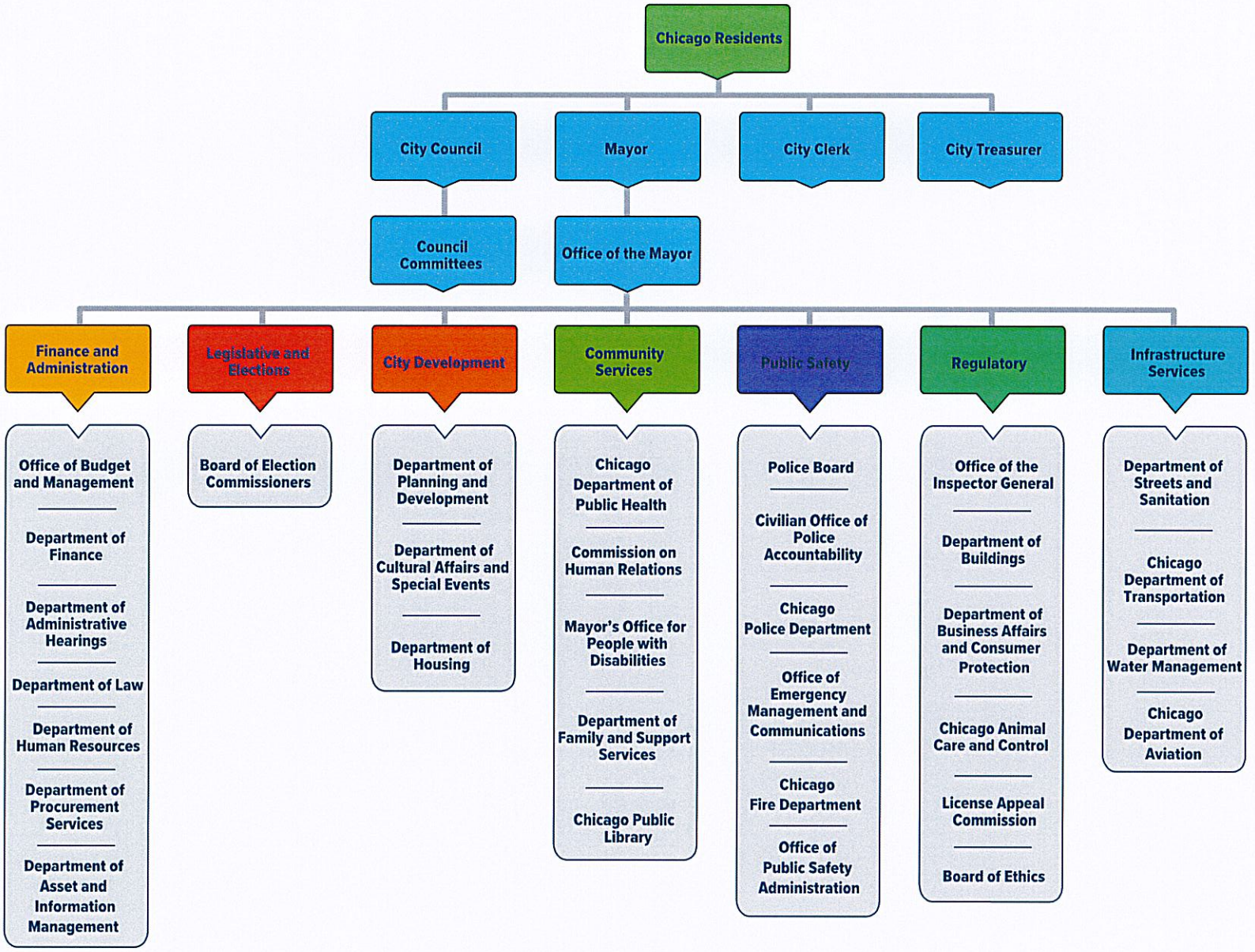
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

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Section B: Organizational Chart

CITY OF CHICAGO • ORGANIZATIONAL CHART



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Section C: Cost Allocation Plan

CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan - 2020 Actual
Schedule A - Allocated Costs By Department

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Central Service Departments	MAYOR 01	INSPECTOR GENERAL 03	CITY COUNCIL 15	CITY CLERK 25	ADMIN HEARINGS 30
BUILDING DEPRECIATION	441,142	0	607,062	218,778	0
EQUIPMNT DEPRECIATION	30,808	31,394	0	28,167	12,030
EMPLOYEE BENEFITS	0	0	0	0	0
PBC - DALEY CENTER	0	0	0	0	0
BUDGET & MANAGEMNT 05	25,909	25,550	52,309	40,811	21,866
CITY COUNCIL/COMM 15	0	0	1,533,612	0	0
FINANCE COMMITTEE	0	0	0	84	669
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	8,363	1,660	0	9,365	23,397
COMPTR-ACCT FIN RPTG	1,079	1,568	0	1,061	1,526
COMPTR-FIN STRATG OPS	31,661	17,158	763	28,578	34,853
COMPTR-REVENUE SVCS	11,061	6,324	0	3,309	6,355
TREASURER 28	1,816	1,038	0	543	1,044
LAW CITY-WIDE 31	159,995	160,451	0	73,454	160,451
LAW CORPORATE	45,571	45,760	0	24,600	45,760
HUMAN RESOURCES 33	31,059	21,593	1,183	28,397	12,128
PROCUREMENT SERVC 35	0	0	0	0	0
ASSETS & INFO SVCS 38	0	0	0	0	0
AIS-COMM & FIN&ADMIN	687	779	0	183	60
AIS-FACILITY MNGMT	498,007	265,855	674,970	301,796	600,904
AIS-ASSET MANAGEMENT	535,053	25,394	25,427	312,996	207,323
AIS-FLEET OPERATIONS	26,083	0	0	3,607	0
AIS-INFORMATION TECH	310,827	104,847	0	150,254	82,557
AIS-BUILDING MTCE/OPER	105,966	57,578	145,821	52,552	127,603
PUBLIC SAFETY ADMIN 51	0	0	0	0	0
FINANCE GENERAL 99	733,036	405,066	18,149	310,288	278,215
CDBG PROGRAMS	0	0	0	0	0
Allocated Costs for Fiscal 2020	2,998,124	1,172,015	3,059,296	1,588,822	1,616,741

All Monetary Values are US Dollars
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CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan - 2020 Actual
Schedule A - Allocated Costs By Department

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Central Service Departments	BRD OF ELECT COMM 39	HEALTH 41	HUMAN RELATIONS 45	PEOPLE WITH DISAB 48	POLICE BOARD 55
BUILDING DEPRECIATION	0	0	0	38,404	0
EQUIPMNT DEPRECIATION	34,622	342,840	5,575	8,802	587
EMPLOYEE BENEFITS	0	0	0	0	0
PBC - DALEY CENTER	0	0	0	0	0
BUDGET & MANAGEMNT 05	31,834	311,204	16,839	29,630	12,204
CITY COUNCIL/COMM 15	0	0	0	0	0
FINANCE COMMITTEE	1,756	6,006	0	0	0
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	54,780	236,003	4,385	8,989	5,606
COMPTR-ACCT FIN RPTG	959	1,043,848	2,243	4,834	1,481
COMPTR-FIN STRATG OPS	88,148	241,647	8,501	12,282	6,730
COMPTR-REVENUE SVCS	25,318	213,903	2,335	5,550	948
TREASURER 28	4,158	35,127	383	911	156
LAW CITY-WIDE 31	0	1,257,094	0	0	0
LAW CORPORATE	0	334,572	0	0	0
HUMAN RESOURCES 33	34,904	181,324	5,620	8,874	591
PROCUREMENT SERVC 35	0	1,195,208	1,196	0	0
ASSETS & INFO SVCS 38	0	0	0	0	0
AIS-COMM & FIN&ADMIN	13,831	4,014	7	101	7
AIS-FACILITY MNGMT	164,779	4,576,090	265,754	43,130	0
AIS-ASSET MANAGEMENT	61,095	1,641,361	40,317	154,141	62
AIS-FLEET OPERATIONS	19,595	119,221	0	14,621	0
AIS-INFORMATION TECH	25,180	1,319,673	27,244	56,551	63,569
AIS-BUILDING MTCE/OPER	0	718,915	57,442	9,225	0
PUBLIC SAFETY ADMIN 51	0	0	0	0	0
FINANCE GENERAL 99	570,555	2,730,103	73,778	118,411	78,673
CDBG PROGRAMS	0	378,544	53,332	116,346	0
Allocated Costs for Fiscal 2020	1,131,513	16,886,698	564,952	630,802	170,616

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CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan - 2020 Actual
Schedule A - Allocated Costs By Department

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Central Service Departments	COPA 60	POLICE DEPT 57	EMERG MNGMT & COMM 58	FIRE DEPT 59	BUILDINGS 67
BUILDING DEPRECIATION	0	77,156	0	0	220,504
EQUIPMNT DEPRECIATION	289,520	28,117,973	3,330,441	9,889,703	544,528
EMPLOYEE BENEFITS	0	277,176	0	94,065	0
PBC - DALEY CENTER	0	0	0	0	0
BUDGET & MANAGEMNT 05	29,064	988,349	244,901	373,393	48,736
CITY COUNCIL/COMM 15	0	0	0	0	0
FINANCE COMMITTEE	251	19,023	32,680	3,888	2,536
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	9,647	175,710	32,793	53,183	13,781
COMPTR-ACCT FIN RPTG	494	1,946,858	224,997	418,963	11,528
COMPTR-FIN STRATG OPS	41,686	4,424,565	381,937	1,411,537	69,217
COMPTR-REVENUE SVCS	10,388	1,818,758	135,547	637,266	31,292
TREASURER 28	1,706	298,680	22,259	104,652	5,139
LAW CITY-WIDE 31	94,943	1,945,505	259,251	371,175	94,912
LAW CORPORATE	39,999	682,546	83,421	127,177	31,125
HUMAN RESOURCES 33	44,666	4,250,927	489,547	1,433,440	73,062
PROCUREMENT SERVC 35	0	658,022	179,461	538,382	0
ASSETS & INFO SVCS 38	0	0	0	0	0
AIS-COMM & FIN&ADMIN	867	53,909	85,224	7,482	2,698
AIS-FACILITY MNGMT	332,671	19,235,153	2,677,273	14,429,102	401,870
AIS-ASSET MANAGEMENT	47,436	7,205,885	981,942	3,421,481	152,436
AIS-FLEET OPERATIONS	60,260	26,622,616	355,526	16,425,401	2,920
AIS-INFORMATION TECH	68,935	14,241,484	3,231,278	2,411,901	246,432
AIS-BUILDING MTCE/OPER	70,001	456,276	32,425	437,743	88,614
PUBLIC SAFETY ADMIN 51	0	14,620,685	1,683,754	4,930,195	0
FINANCE GENERAL 99	677,809	74,534,128	8,743,111	22,231,113	1,335,073
CDBG PROGRAMS	0	0	0	0	192,508
Allocated Costs for Fiscal 2020	1,820,343	202,651,385	23,207,766	79,751,242	3,568,911

CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan - 2020 Actual
Schedule A - Allocated Costs By Department

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Central Service Departments	ANIMAL CARE CNTRL 73	LIQ LICENSE APPEAL COM 77	BOARD OF ETHICS 78	STREETS AND SAN 81	TRANSPORTATION 84
BUILDING DEPRECIATION	0	0	0	119,629	39,899
EQUIPMNT DEPRECIATION	132,297	0	2,347	7,550,451	1,834,804
EMPLOYEE BENEFITS	0	0	0	0	0
PBC - DALEY CENTER	0	0	0	0	0
BUDGET & MANAGEMNT 05	29,972	8,427	15,336	262,211	673,582
CITY COUNCIL/COMM 15	0	0	0	0	0
FINANCE COMMITTEE	6,801	0	0	447,098	37,056
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	11,213	2,662	2,882	66,870	224,634
COMPTR-ACCT FIN RPTG	973	922	276	7,047	1,418,865
COMPTR-FIN STRATG OPS	26,239	3,145	4,861	537,446	580,904
COMPTR-REVENUE SVCS	6,042	179	809	226,674	463,002
TREASURER 28	992	29	133	37,225	76,034
LAW CITY-WIDE 31	160,451	160,451	0	291,798	860,195
LAW CORPORATE	45,760	45,760	0	90,985	250,822
HUMAN RESOURCES 33	20,410	296	2,366	641,883	358,212
PROCUREMENT SERVC 35	0	0	0	239,281	2,153,528
ASSETS & INFO SVCS 38	0	0	0	0	0
AIS-COMM & FIN&ADMIN	294	2	(6)	6,152	3,820
AIS-FACILITY MNGMT	534,271	0	103,979	12,724,032	3,188,295
AIS-ASSET MANAGEMENT	139,564	31	4,120	1,361,369	300,936
AIS-FLEET OPERATIONS	131,968	0	0	37,516,627	3,217,371
AIS-INFORMATION TECH	57,377	0	17,750	495,754	567,579
AIS-BUILDING MTCE/OPER	0	0	22,459	61,161	3,452,052
PUBLIC SAFETY ADMIN 51	0	0	0	0	0
FINANCE GENERAL 99	675,861	4,082	51,490	25,844,479	5,144,669
CDBG PROGRAMS	0	0	0	0	133,114
Allocated Costs for Fiscal 2020	1,980,484	225,985	228,802	88,528,171	24,979,373

CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan - 2020 Actual
Schedule A - Allocated Costs By Department

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Central Service Departments	AVIATION DEPT 85	MIDWAY OPERTNS FD 610	O'HARE OPERTNS FD 740	WATER FUND 200	SEWER FUND 314
BUILDING DEPRECIATION	0	0	0	0	0
EQUIPMNT DEPRECIATION	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0
PBC - DALEY CENTER	0	0	0	0	0
BUDGET & MANAGEMNT 05	0	212,973	338,574	158,331	155,560
CITY COUNCIL/COMM 15	0	0	0	0	0
FINANCE COMMITTEE	0	0	1,853	213,654	111,963
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	2,631	77,425	458,382	115,762	204,714
COMPTR-ACCT FIN RPTG	58	86,190	1,030,657	119,042	0
COMPTR-FIN STRATG OPS	3,354	220,689	976,760	405,807	317,651
COMPTR-REVENUE SVCS	2,111	0	0	411,665	0
TREASURER 28	347	100,819	332,166	128,964	64,648
LAW CITY-WIDE 31	0	119,823	(350,372)	257,477	(352,877)
LAW CORPORATE	0	0	0	0	0
HUMAN RESOURCES 33	0	111,599	460,491	306,861	146,124
PROCUREMENT SERVC 35	0	196,177	671,079	143,003	0
ASSETS & INFO SVCS 38	0	0	0	0	0
AIS-COMM & FIN&ADMIN	0	4,503	17,292	12,036	1,212
AIS-FACILITY MNGMT	0	0	0	15,752,716	0
AIS-ASSET MANAGEMENT	64,498	103,418	299,420	1,023,473	17,439
AIS-FLEET OPERATIONS	2,920	435,666	2,316,846	1,388,618	842,675
AIS-INFORMATION TECH	1,514,094	0	0	734,195	0
AIS-BUILDING MTCE/OPER	0	0	0	0	0
PUBLIC SAFETY ADMIN 51	0	0	0	0	0
FINANCE GENERAL 99	39	2,139	8,214	404,629	576
CDBG PROGRAMS	0	0	0	133,114	0
Allocated Costs for Fiscal 2020	1,590,052	1,671,422	6,561,362	21,709,348	1,509,684

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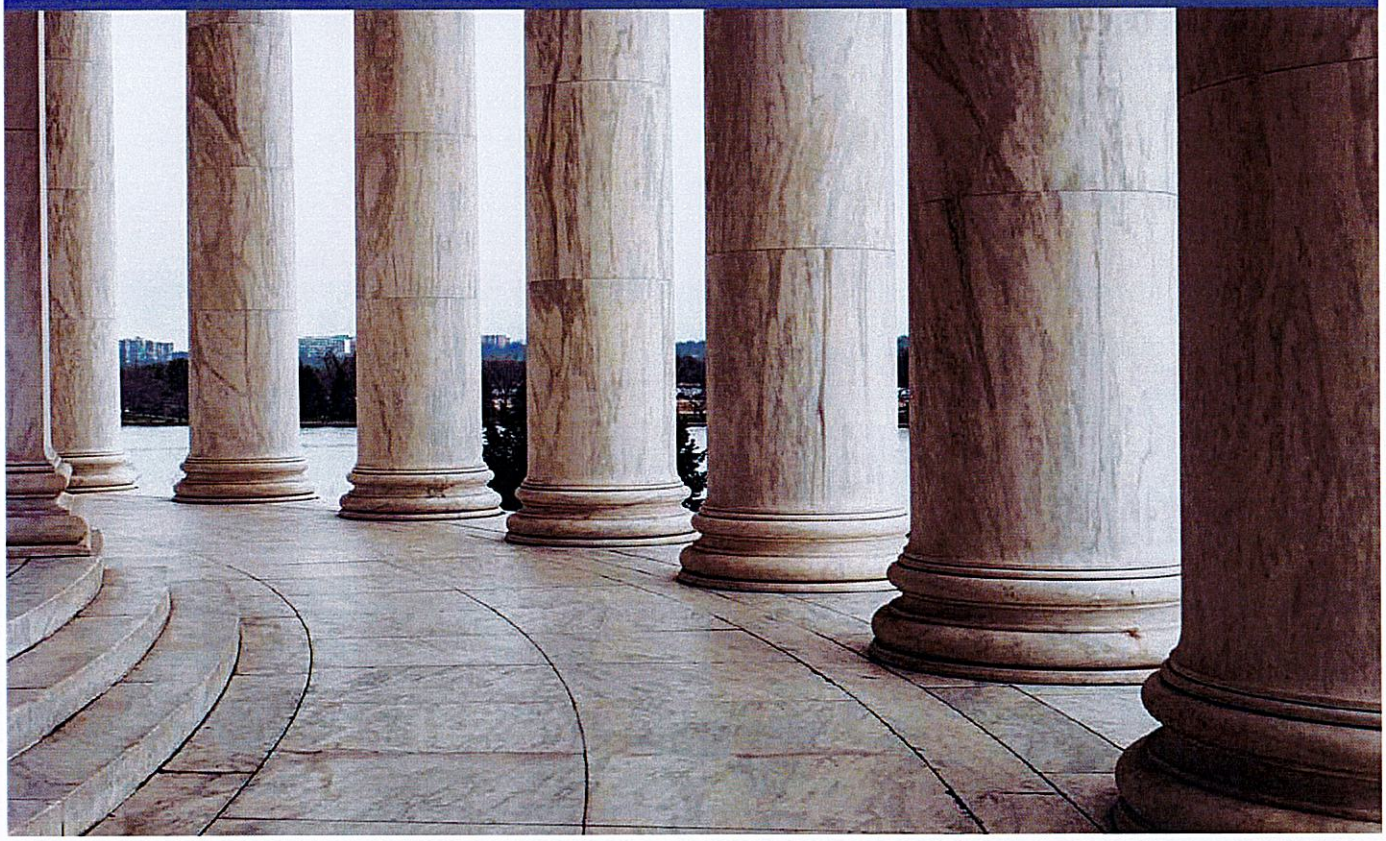
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EXHIBIT 22

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MAXIMUS



Central Services
Cost Allocation Plan

City of Chicago, Illinois

FY 2019
Full Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2019

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Indirect Cost Allocation Plan
City of Chicago, Illinois

FY 2019
Full Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2019

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Section A: Cost Allocation Methodology and Process

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A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for CITY OF CHICAGO, ILLINOIS. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions /programs for Fiscal Year (FY) 2019.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

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MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the "Central Service Departments" in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the

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allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule _.1 – Nature and Extent of Services: Schedule _.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _.2 – Costs to be Allocated: Schedule _.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _.3 – Costs to be Allocated by Activity: Schedule _.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _.4 – Detail Activity Allocations: Schedule _.4 represents the allocation results by activity. Each activity defined on Schedule _.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _.4 includes:

- Statistical measurement used as a basis for allocation

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- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule_.3
- Results of the second step-down — balances to functional total of second additions on Schedule _.3

The totals allocated from both step-downs balances to the functional grand total from Schedule _.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _.5 – Allocation Summary for each Central Service Department: Schedule _.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

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Section C: Cost Allocation Plan

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule A - Allocated Costs By Department

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Central Service Departments	MIDWAY OPERTNS FD 610	O'HARE OPERTNS FD 740	WATER FUND 200	SEWER FUND 314	CHI PUBLIC LIBRARY 91/346
BUILDING DEPRECIATION	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	905,454
EMPLOYEE BENEFITS	0	0	0	0	0
PBC - DALEY CENTER	0	0	0	0	0
RETIREMENT	0	0	0	0	0
FINANCE GENERAL 99	0	0	0	0	12,356
MAYOR 01	143,972	716,868	525,348	181,877	283,954
INSPECTOR GENERAL 03	32,111	173,768	224,506	135,999	269,718
BUDGET & MANAGEMNT 05	296,490	469,175	305,422	219,099	121,785
INNOVATION & TECH 06	0	0	613,603	0	2,130,732
CITY CLERK 25	0	0	0	0	0
CITY COUNCIL/COMM 15	0	0	0	0	0
CITY COUNCIL 15	0	0	0	0	0
FINANCE COMMITTEE	1,163	9,792	1,213,805	796,890	37,037
NON-FINANCE COMM	0	0	0	0	0
FINANCE-CITYWIDE 27	0	0	0	0	0
CITY COMPTROLLER	51,780	281,892	292,780	239,002	18,524
COMPTR-ACCT FIN RPTG	94,341	1,155,952	158,097	0	38,324
COMPTR-FIN STRATG OPS	243,180	863,371	470,763	292,724	197,356
COMPTR-REVENUE SVCS	0	0	414,658	0	78,345
TREASURER 28	138,949	447,997	175,198	72,023	13,422
LAW CITY-WIDE 31	396,946	548,521	265,345	(409,965)	109,298
LAW CORPORATE	0	0	0	0	33,239
HUMAN RESOURCES 33	110,623	461,150	325,422	167,524	261,546
PROCUREMENT SVCS 35	142,011	679,847	134,360	0	74,799
FLEET/FACIL MGMT 38	0	0	0	0	0
FFM-COMM & FIN&ADMIN	6,311	18,452	17,931	1,311	20,766
FFM-FACILITY MNGMT	0	0	13,607,145	0	404,147
FFM-ASSET MANAGEMENT	74,832	223,912	1,018,016	17,292	1,214,491
FFM-FLEET OPERATIONS	554,939	2,759,211	1,662,604	872,610	126,078
FFM-BUILDING MTCE/OPER	0	0	0	0	52,064
BUILDINGS 67	0	0	1,303,594	746,144	0
STREETS & SANITATION 81	0	0	0	0	0
STS-COMM/ADM SVCS	0	0	0	0	0
STS-DIRECT SERVICES	0	0	0	0	0
STS-GENERAL	0	0	4,674,825	3,497,840	0
CS SUPPORT TO AVIATION	670,567	3,575,466	0	0	0
CS SUPPORT TO TRANSP	0	0	0	0	0
EMERG MNGMT & COMM 58	1,487,775	2,130,921	1,053,095	41,342	64,545
POLICE BOARD 55	0	0	0	0	0
INDEP POLICE REV AUTH 56	0	0	0	0	0
COPA 60	0	0	0	0	0
POLICE DEPT 57	0	0	0	0	0
POLICE-EQUIP USE	0	0	0	0	0
POLICE-ADMINISTRATION	0	0	0	0	0
POLICE-FIRST DEPUTY	0	0	0	0	0
POLICE-ORG DEVLPMT	0	0	0	0	0
POLICE-TECHNICAL SVCS	0	0	0	0	0
POLICE-PATROL SVCS	2,694,541	7,750,717	0	0	0
POLICE-DETECTIVES	0	0	0	0	0
POLICE-ORGANIZED CRIME	0	0	0	0	0
POLICE-GENERAL	0	0	35,822,147	26,803,172	0
FIRE DEPT 59	0	0	0	0	0

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CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule A - Allocated Costs By Department

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Central Service Departments	MIDWAY OPERTNS FD 610	O'HARE OPERTNS FD 740	WATER FUND 200	SEWER FUND 314	CHI PUBLIC LIBRARY 91/346
FIRE-EQUIP USE	0	0	0	0	0
FIRE-ADMINISTRATION	0	0	0	0	0
FIRE-FIRST DEPUTY	0	0	0	0	0
FIRE-ADMIN SERVICES	0	0	0	0	0
FIRE-SUPPORT SERVICES	0	0	0	0	0
FIRE-PREVENTION	0	538,549	0	0	0
FIRE-OPER ADMIN	0	0	0	0	0
FIRE-OPS/SPECIAL OPS	0	0	0	0	0
FIRE-OPS/SUPPRESSION	799,889	5,255,767	0	0	0
FIRE-OPS/EMS	172,539	500,417	0	0	0
FIRE-GENERAL	0	0	13,066,469	9,776,712	0
Allocated Costs for Fiscal 2019	8,112,957	28,561,744	77,345,134	43,451,597	6,467,980

All Monetary Values are US Dollars
MAXCAP 2021 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule C - Summary of Allocated Costs

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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		7,945,281		0	
EQUIPMENT DEPRECIATION	0		59,510,992		0	
EMPLOYEE BENEFITS	0		389,896,743		0	
PBC - DALEY CENTER	0		0		0	
RETIREMENT	0		818,014,065		0	
FINANCE GENERAL 99	810,095,218	(660,009,335)	0		0	
MAYOR 01	7,314,930		0	(1,862,315)	0	
INSPECTOR GENERAL 03	6,011,919		2,535,867		(2,535,867)	
BUDGET & MANAGEMNT 05	2,952,084		2,035,356		(417,587)	
INNOVATION & TECH 06	21,223,956		1,252,266		(1,252,266)	
CITY CLERK 25	3,596,119		3,912,959		(3,912,959)	
CITY COUNCIL/COMM 15	24,920,431		768,773		(768,773)	
CITY COUNCIL 15	0		0		0	
FINANCE COMMITTEE	0		0	(3,360,062)	0	
NON-FINANCE COMM	0		0		0	
FINANCE-CITYWIDE 27	0		0		0	
CITY COMPTROLLER	2,805,299		0		0	
COMPTR-ACCT FIN RPTG	5,082,448		3,297,293		(3,297,293)	
COMPTR-FIN STRATG OPS	7,512,296		796,835		(796,835)	
COMPTR-REVENUE SVCS	46,365,596		2,783,090		(2,783,090)	
TREASURER 28	1,385,759		1,603,899	(614,301)	(1,603,899)	
LAW CITY-WIDE 31	26,165,400		8,050,693		(8,050,693)	
LAW CORPORATE	2,630,006		0		0	
HUMAN RESOURCES 33	6,338,861		551,918		(551,918)	
PROCUREMENT SVCS 35	6,111,052		1,681,256		(1,681,256)	
FLEET/FACIL MGMT 38	0		0		0	
FFM-COMM & FIN&ADMIN	3,359,097		0		0	
FFM-FACILITY MNGMT	74,633,918		0		0	
FFM-ASSET MANAGEMENT	38,836,907		126,817		(126,817)	
FFM-FLEET OPERATIONS	90,121,237		14,533,979		(17,694,372)	
FFM-BUILDING MTCE/OPER	0		0		0	
BUILDINGS 67	22,832,514		8,938,784		(8,938,784)	
STREETS & SANITATION 81	0		0		0	
STS-COMM/ADM SVCS	4,450,480		0		0	
STS-DIRECT SERVICES	150,879,605		79,982,560		0	
STS-GENERAL	0		0		0	
CS SUPPORT TO AVIATION	0		0		0	
CS SUPPORT TO TRANSP	0		0		0	
EMERG MNGMT & COMM 58	25,379,768		125,330,110	(1,193,087)	(8,611,530)	
POLICE BOARD 55	416,637		0		0	
INDEP POLICE REV AUTH 56	0		0		0	
COPA 60	11,708,983		0		0	
POLICE DEPT 57	1,620,193,698	(12,038,259)	24,334,118		(1,632,489,557)	
POLICE-EQUIP USE	0		0		0	
POLICE-ADMINISTRATION	113,679,641	(8,503,273)	0		0	
POLICE-FIRST DEPUTY	16,731,789	(45,356)	0		0	
POLICE-ORG DEVLPMT	65,280,821	(69,083)	0		0	
POLICE-TECHNICAL SVCS	50,800,333	(12,746)	0		0	
POLICE-PATROL SVCS	1,094,154,983	(2,323,776)	24,334,118		(24,334,118)	
POLICE-DETECTIVES	194,339,632	(923,053)	0		0	
POLICE-ORGANIZED CRIME	85,206,499	(160,972)	0		0	
POLICE-GENERAL	0		0		0	
FIRE DEPT 59	8,783,571		0		0	

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule C - Summary of Allocated Costs

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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
FIRE-EQUIP USE	0		0		0	
FIRE-ADMINISTRATION	4,302,584		0		0	
FIRE-FIRST DEPUTY	4,415,187		0		0	
FIRE-ADMIN SERVICES	3,407,592		0		0	
FIRE-SUPPORT SERVICES	12,324,913		0		0	
FIRE-PREVENTION	10,265,907		0		0	
FIRE-OPER ADMIN	560,613,134		29,779,328		(584,857,059)	
FIRE-OPS/SPECIAL OPS	19,761,516		0		0	
FIRE-OPS/SUPPRESSION	441,660,072		26,945,482		(26,945,482)	
FIRE-OPS/EMS	93,656,142		2,833,846		(2,833,846)	
FIRE-GENERAL	0		0		0	
ADMIN HEARINGS 30						3,893,285
BRD OF ELECT COMM 39						4,864,738
HEALTH 41						23,306,179
HUMAN RELATIONS 45						1,687,111
PEOPLE WITH DISAB 48						975,661
BUILDINGS 67 - GENERAL						32,292,854
ANIMAL CARE CNTRL 73						4,508,906
LIQ LICENSE APPEAL COM 77						645,931
BOARD OF ETHICS 78						487,559
TRANSP 84 - CORP FD 100						32,650,016
MIDWAY OPERTNS FD 610						8,112,957
O'HARE OPERTNS FD 740						28,561,744
WATER FUND 200						77,345,134
SEWER FUND 314						43,451,597
CHI PUBLIC LIBRARY 91/346						6,467,980
CDBG FUNDS						6,117,460
VEHICLE TAX FUND 300						17,748,165
MOTOR FUEL TAX FD 310						5,926,443
MUNI HOTEL OPER 355 DCASE						7,843,624
NEW TIF ADMIN FUND 0B21						272,410
NEW FAMILY SUPTSVC 50						25,840,715
OLD HOUSING & ECON DEV 54						0
NEW BUSINESS CONS 70						13,458,124
NEW HOUSING 21						2,433,119
NEW PLANNING & DEV 54						18,018,220
EMERG COMM FD 353						7,281,792
GARB COLLECT FD 0B32						6,539,962
CHICAGO SKYWAY						1,139,824
ALL OTHER OR UNALLOCATED						4,037,013,833
Totals	5,802,708,534	(684,085,853)	1,641,776,428	(7,029,764)	(2,334,484,001)	4,418,885,344

Deviation: 0

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 CITY HALL	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
1.4.2 911 CENTER	EXCLUSIVE ALLOCATION TO OEMC 58	EXCLUSIVE ALLOCATION
1.4.3 POLICE HDQ	EXCLUSIVE ALLOCATION TO POLICE DEPARTMENT 57	EXCLUSIVE ALLOCATION
1.4.4 POLICE ACADEMY	EXCLUSIVE ALLOCATION TO POLICE DEPARTMENT 57	EXCLUSIVE ALLOCATION
1.4.5 FIRE ACADEMY	EXCLUSIVE ALLOCATION TO FIRE DEPARTMENT 59	EXCLUSIVE ALLOCATION
1.4.6 311 CENTER LEX	EXCLUSIVE ALLOCATION TO OEMC 58	EXCLUSIVE ALLOCATION
EQUIPMENT DEPRECIATION		
2.4.1 EQUIP DEPRECIATION	EQUIPMENT DEPRECIATION EXPENSE BY DEPARTMENT	2019 DEPRECIATION EXPENSE WORKSHEET
EMPLOYEE BENEFITS		
3.4.1 EMPLY BEN/MEDICAL	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT (CORP FUND)	2019 ANNUAL APPROPRIATION ORDINANCE
3.4.2 DEATH BEN	NUMBER OF CORPORATE UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
3.4.3 SOCIAL SEC	ACTUAL CORP SALS BY DEPT (Excl Pol & Fire Sworn)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
PBC - DALEY CENTER		
4.4.1 DALEY CENTER	SQUARE FOOTAGE BY DEPARTMENT - DALEY CENTER	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
RETIREMENT		
5.4.1 EMPLOY/LAB	ACTUAL CORP SALS BY DEPT (Excl Pol & Fire Sworn)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
5.4.2 POLICE	TOTAL CORPORATE SWORN SALARIES BY BUREAU	2019 ANNUAL APPROPRIATION ORDINANCE
5.4.3 FIRE	SALARIES OF CORP UNIFORMED POSITIONS BY BUREAU	2019 ANNUAL APPROPRIATION ORDINANCE
FINANCE GENERAL 99		
6.4.1 WORKERS COMP	ACTUAL CLAIMS PER DEPT (CORPORATE FUND) FOR 2019	WORKER'S COMPENSATION FUND BY CLASSIFICATION REPORT
6.4.2 UNEMP COMP	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT (CORP FUND)	2019 ANNUAL APPROPRIATION ORDINANCE
6.4.3 OTHER DIRECT	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT (CORP FUND)	2019 ANNUAL APPROPRIATION ORDINANCE
6.4.4 DATA PROC SVCS	DOIT RESOURCE DIST BY DEPT (%) 2018, EXCL AVIATION & ENTERPRISE FDS	DEPARTMENT OF INNOVATION TECHNOLOGY
6.4.5 ACCTNG/AUDIT	NUMBER OF JV TRANSACTIONS BY DEPT EXCL ENTERPR & GRANT FUNDS	2019 JV JOURNAL ENTRIES REPORT
6.4.6 SURETY BONDS	SURETY BONDS OF PRINCIPAL OFFICERS (000's)	COMPTROLLER'S SUPPLEMENT CAFR FOR YEAR END DEC. 31
6.4.7 MOBILE COMM/ CIRCUITS	TELEPHONE CHARGES PER DEPARTMENT (CORP ONLY)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
MAYOR 01		
7.4.1 EXEC/ADMIN	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
7.4.2 INTERGOV AFF	EXCLUSIVE ALLOCATION TO ACCOUNTING & FINANCIAL REPORTING	EXCLUSIVE ALLOCATION
7.4.3 VIOLENCE PREV	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
INSPECTOR GENERAL 03		
8.4.1 CORPORATE	POSITION COUNT, LESS WATER, SEWER, MIDWAY, O'HARE	2019 ANNUAL APPROPRIATION ORDINANCE

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
8.4.2 WATER	EXCLUSIVE ALLOCATION TO WATER FUND	EXCLUSIVE ALLOCATION
8.4.3 SEWER	EXCLUSIVE ALLOCATION TO SEWER FUND	EXCLUSIVE ALLOCATION
8.4.4 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
BUDGET & MANAGEMNT 05		
9.4.1 OPS MGMT REVIEW	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
9.4.2 REV AND EXP ANALYSIS	NUMBER OF APPROPRIATION LINE ITEMS (EXCL CDBG AND WATER FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
9.4.3 MGMT INITIATIVES	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
9.4.4 COMP AND TECH PROC	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
9.4.5 CAP MFT ADMIN	EXCLUSIVE ALLOCATION TO MOTOR FUEL TAX FUND	EXCLUSIVE ALLOCATION
9.4.6 DATA ANALYTICS	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
9.4.7 GRANTS MGMT	GRANT BUDGET ALLOCATIONS BY DEPARTMENT/FUND/GRANT - EXCL AVIATION	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
9.4.8 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
INNOVATION & TECH 06		
10.4.1 DOIT	DOIT RESOURCE DIST BY DEPT (%) 2018	DEPARTMENT OF INNOVATION TECHNOLOGY
10.4.2 PROF SVCS - IT MTCE	DOIT RESOURCE DIST BY DEPT (%) 2018 EXCL WATER FUND	DEPARTMENT OF INNOVATION TECHNOLOGY
10.4.3 DOIT NON-CORP	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
CITY CLERK 25		
11.4.1 COUNCIL SUPPORT	EXCLUSIVE ALLOCATION TO CITY COUNCIL-COMMITTEES	EXCLUSIVE ALLOCATION
11.4.2 VEHICLE LICENSE	EXCLUSIVE ALLOCATION TO VEHICLE TAX FUND	EXCLUSIVE ALLOCATION
CITY COUNCIL/COMM 15		
12.4.1 CITY COUNCIL	EXCLUSIVE ALLOCATION TO CITY COUNCIL	EXCLUSIVE ALLOCATION
12.4.2 FINANCIAL ANALYSIS	EXCLUSIVE ALLOCATION TO CITY COUNCIL	EXCLUSIVE ALLOCATION
12.4.3 LEGIS INSP GEN	EXCLUSIVE ALLOCATION TO INSPECTOR GENERAL	EXCLUSIVE ALLOCATION
12.4.4 FINANCE COMM	FINANCE COMMITTEE	EXCLUSIVE ALLOCATION TO FINANCE COMMITTEE
12.4.5 CORP OTHER COMM	EXCLUSIVE ALLOCATION TO NON-FINANCE COMMITTEES	EXCLUSIVE ALLOCATION
12.4.6 NON-CORP OTHER COMM	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
CITY COUNCIL 15		
13.4.1 CITY COUNCIL	PERCENTAGE OF ACTUAL EXPENDITURES PER COUNCIL COMMITTEE	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
FINANCE COMMITTEE		
14.4.1 WORKER'S COMP	TOTAL NUMBER OF WORKER'S COMP VOUCHERS PROCESSED IN 2019	WORKER'S COMP DIV-FUND BY CLASSIFICATION REPORT
NON-FINANCE COMM		
15.4.1 ALL OTHER COMM	PERCENTAGE OF CORP ACTUAL EXP PER COUNCIL CMTE EXCL FIN CMTEE	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
FINANCE-CITYWIDE 27		
16.4.1 CMPTRLR CITY-WIDE	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE

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16.4.2 OLD COMPTR DEPT	NUMBER OF BUDGETED POSITIONS PER BUREAU EXCL REVENUE BUR (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
CITY COMPTROLLER		
17.4.1 COMPTROLLER	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
17.4.2 INTERNAL AUDIT	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
17.4.3 FIN-SYS SUPPRT	TOTAL # OF PV (PAYMENT VOUCH) AND CV (CONTRACT VOUCH) TRANS BY UNIT	2019 AP TRANSACTIONS BY TRANS CODE REPORT
17.4.4 FISCAL ADMIN	TOTAL # OF PV (PAYMENT VOUCH) AND CV (CONTRACT VOUCH) TRANS BY UNIT	2019 AP TRANSACTIONS BY TRANS CODE REPORT
17.4.5 PERSONNEL	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
COMPTR-ACCT FIN RPTG		
18.4.1 GENERAL ACCT	JV (JOURNAL VOUCHER) ACCTNG TRANS BY DEPT EXCL ENTERPR & GRANT FDS	2019 JV JOURNAL ENTRIES REPORT
18.4.2 COST CONTROL	IV (INTERFUND VOUCH) TRANS BY DEPT EXCL ENTERPR & GRANT FDS	2019 AP TRANSACTIONS BY TRANS CODE REPORT
18.4.3 GPAD ADMIN	GRANT BUDGET ALLOCATIONS BY DEPARTMENT/FUND/GRANT - EXCL AVIATION	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
18.4.4 PUB SAFETY & PLNG	GRANT BUDGET ALLOCATIONS TO PUBLIC SAFETY RELATED DEPTS	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
18.4.5 SYSTEMS AUDIT	GRANT BUDGET ALLOCATIONS BY DEPARTMENT/FUND/GRANT - EXCL AVIATION	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
18.4.6 DFSS ALL GRANTS	EXCLUSIVE ALLOCATION TO DFSS	EXCLUSIVE ALLOCATION
18.4.7 TRANSPORTATION	EXCLUSIVE ALLOCATION TO TRANSPORTATION	EXCLUSIVE ALLOCATION
18.4.8 HEALTH	EXCLUSIVE ALLOCATION TO DEPARTMENT OF HEALTH	EXCLUSIVE ALLOCATION
18.4.9 COMM DEV ACCTNG	EXCLUSIVE ALLOCATION TO HOUSING & ECONOMIC DEVELOPMENT	EXCLUSIVE ALLOCATION
18.4.10 VOUCHER/AUDIT	NUMBER OF DELEGATE AGENCY AWARDS	PURCHASING TRANSACTION REPORT FOR 2019
18.4.11 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
COMPTR-FIN STRATG OPS		
19.4.1 FINANCIAL POLICY	TOTAL EXPENDITURES BY DEPT/FUND/GRANT (EXCL ENTERPRISE, VEH TAX)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
19.4.2 EMP BEN MGMT	NUMBER OF BUDGETED POSITIONS BY DEPT/FUND/GRANT (EXCL MIDWAY)	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
19.4.3 RISK MGMT	NUMBER OF BUDGETED POSITIONS BY DEPT/FUND/GRANT (EXCL MIDWAY & O'HARE)	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
19.4.4 DISBURSEMENT	TOTAL NUMBER OF PV ACCOUNTING TRANSACTIONS BY UNIT, EXCL WATER	2019 AP TRANSACTIONS BY TRANS CODE REPORT
19.4.5 PAYROLL	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
19.4.6 WC CPD CFD	CPD AND CFD ACTUAL CLAIMS (CORP FUND) FOR 2019	WORKER'S COMPENSATION FUND BY CLASSIFICATION REPORT
19.4.7 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
COMPTR-REVENUE SVCS		
20.4.1 PAYMENT PROCESSING	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
20.4.2 TAX POLICY AND ADMIN	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
20.4.3 STREET OPS	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
20.4.4 A/R-CITYWIDE	TOTAL EXP BY DEPT/FUND/GRANT (EXCL ENTERPRISE FUNDS AND VEH TAX FUND)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
20.4.5 A/R-CITATIONS	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
20.4.6 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)

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TREASURER 28		
21.4.1 FINANCIAL RPTG	TOTAL EXP BY DEPT/FUND/GRANT (EXCL ENTERPRISE FUNDS AND VEH TAX FUND)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
21.4.2 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
LAW CITY-WIDE 31		
22.4.1 CORP CNSL (4005)	ALLOCATED SALARIES BY BENEFITING DEPARTMENT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.2 APPEALS (3007)	% OF APPEALS RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.3 BLDG & LIC ENF (3011)	% OF BLDG & LIC ENF RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.4 CONSTIT/COMM LIT (3014)	% OF CONSTIT/COMM POL RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.5 TORTS (3019)	% OF TORTS RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.6 EMP LIT (3022)	% OF EMP LIT RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.7 LABOR (3028)	% OF LABOR RELATED TIME BY BENEFITING DEPARTMENT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.8 LEGAL COUNSEL (3031)	% OF LEGAL COUNSEL RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.9 AVIA/ENVIR (3038)	% OF AVIA/ENVIR RELATED TIME BY BENEFITING DEPARTMENT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.10 INVESTIG/PROSEC (3039)	% OF MUNI PROS RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.11 REVENUE LIT (3046)	% OF REVENUE LIT RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.12 FIN/ECON DEV (3144)	% OF FIN/ECON RELATED TIME BY BENEFITING DEPARTMENT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.13 REAL ESTATE (3045)	% OF REAL ESTATE RELATED TIME BY BENEFITING DEPARTMENT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.14 COLL OWNRSP LIT (3049)	% OF COLL OWNRSP LIT RELATED TIME PER ENTERPRISE FUND	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
22.4.15 FED CIV RIGHTS (3125)	EXCLUSIVE ALLOCATION TO POLICE DEPARTMENT 57	EXCLUSIVE ALLOCATION
LAW CORPORATE		
23.4.1 ADMIN (3006)	ALLOCATION TO LAW CITY-WIDE	ALLOCATION TO LAW CITY-WIDE
23.4.2 CORP CNSL (4005)	% OF CORP COUNSEL RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.3 APPEALS (3007)	% OF APPEALS RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.4 BLDG & LIC ENF (3011)	% OF BLDG & LIC ENF RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.5 CONSTIT/COMM LIT (3014)	% OF CONSTIT/COMM POL RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.6 TORTS (3019)	% OF TORTS RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.7 EMP LIT (3022)	% OF EMP LIT RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.8 INDIV DEF LIT	EXCLUSIVE ALLOCATION TO POLICE DEPARTMENT 57	EXCLUSIVE ALLOCATION
23.4.9 LABOR (3028)	% OF LABOR RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.10 LEGAL COUNSEL (3031)	% OF LEGAL COUNSEL RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.11 AVIA/ENVIR (3038)	% OF AVIA/ENVIR RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.12 INVESTIG/PROSEC (3039)	% OF INVST/PROSECTNS RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.13 REVENUE LIT (3046)	% OF REVENUE LIT RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019

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23.4.14 FIN/ECON DEV (3144)	% OF FIN/ECON RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.15 REAL ESTATE (3045)	% OF REAL ESTATE RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.16 COLL OWNRSP LIT (3049)	% OF COLL OWNRSHP RELATED TIME EXCL ENTERP FDS, CDBG, TIF BY DEPT	TIME ALLOCATIONS FOR THE PERIOD OF 1/1/2019-12/31/2019
23.4.17 COMPLIANCE	EXCLUSIVE ALLOCATION TO ALL OTHER	EXCLUSIVE ALLOCATION
23.4.18 FED CIV RIGHTS (3125)	EXCLUSIVE ALLOCATION TO POLICE DEPARTMENT 57	EXCLUSIVE ALLOCATION
HUMAN RESOURCES 33		
24.4.1 HR SUPPORT	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
24.4.2 EMPLYMT SERVICES	NUMBER OF BUDGETED POSITIONS, LESS WATER, MIDWAY AND O'HARE	2019 APPROPRIATION BUDGET ORDINANCE
24.4.3 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
PROCUREMENT SVCS 35		
25.4.1 CONTRACT MGMT CORP	WEIGHTED # OF RELEASED CONTRACTS LESS AVTN >$100,000 WATER, O'HARE, MI	PURCHASING TRANSACTION REPORT FOR 2019
25.4.2 CERTIF/COMPL	WEIGHTED # OF RELEASED CONTRACTS LESS AVTN >$100,000 WATER, O'HARE, MI	PURCHASING TRANSACTION REPORT FOR 2019
25.4.3 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
FLEET/FACIL MGMT 38		
26.4.1 NEW DFFM	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
26.4.2 OLD DGS	NUMBER OF BUDGETED POSITIONS PER BUREAU EXCL FLEET OPS BUR (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
FFM-COMM & FIN&ADMIN		
27.4.1 FFM-COMMISSIONER	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
27.4.2 DGS-FIN/ACCTNG	TOTAL EXPENDITURES BY DGS BUREAU (ALL FUNDS INCLUDED)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
27.4.3 DGS-CONTR MGMT	TOTAL EXPENDITURES BY DGS BUREAU (ALL FUNDS INCLUDED)	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
27.4.4 DGS-HUMAN RESOURCES	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
27.4.5 DGS-SYSTEMS/PERF IMP	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
27.4.6 TELECOM	TELEPHONE CHARGES PER DEPARTMENT AND FUND TYPE	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
27.4.7 LEASE PURCH AGRMT	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
FFM-FACILITY MNGMT		
28.4.1 DGS-TRADES	SQ FTG BY DEPT (EXCL LIBRARY) - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.2 CUSTODIAL SVCS	SQ FTG BY DEPT (EXCL LIBRARY) - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.3 BLDG ENGINEERS	SQ FTG BY DEPT (EXCL LIBRARY) - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.4 ARCH/ENG	SQ FTG BY DEPT - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.5 CONSTR MGMT	SQ FTG BY DEPT - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.6 SECURITY	SQ FTG BY DEPT - CITY OWNED/LEASED FACILITIES (LESS LIBRARY)	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.7 RELOCATION	SQ FTG BY DEPT (EXCL LIBRARY) - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)

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28.4.8 OFFICE/BLDG/CUST	SQ FTG BY DEPT - CITY OWNED/LEASED FACILITIES (LESS LIBRARY)	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.9 FAC AREA MGMT SVCS	BUDGETED COSTS BY DEPT SQ FTG IN 400 W SUPERIOR	291-A JUSTIFICATION BUDGET 2019
28.4.10 FACIL MTCE	SQ FTG BY DEPT (EXCL LIBRARY) - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.11 NPV	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
28.4.12 CENTRAL MAIL	POSTAGE EXPENSES BY DEPARTMENT	POSTAGE BY PHONE REPORT AS OF 12/31/2019
28.4.13 ENVIR HEALTH & SAFETY	SQ FTG BY DEPARTMENT - CITY OWNED/LEASED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
FFM-ASSET MANAGEMENT		
29.4.1 LEASING/PORTFOLIO	TOTAL NUMBER OF LEASES PROCESSED	2019 DFFM REPORT OF LEASED FACILITIES
29.4.2 GRAPHICS SVCS	GRAPHICS ALLOCATIONS BY DEPARTMENT/FUND	GRAPHIC BREAKDOWN REPORT FOR BFY 2019
29.4.3 ENERGY SVCS	SQ FTG BY DEPT - CITY OWNED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
29.4.4 DOC RETENTION	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
29.4.5 ENVIR HEALTH & SAFETY	SQ FTG BY DEPARTMENT - CITY OWNED/LEASED FACILITIES	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
29.4.6 PROPERTY RENTAL	LEASING EXPENSES FOR CITY DEPT PD BY CORPORATE; EXCLUDES ENT FDS	291-A JUSTIFICATION FOR 2019; OBJECT CODE=0155
29.4.7 MOTOR FUEL/GASOLINE	EXCLUSIVE ALLOCATION TO FLEET OPERATIONS	EXCLUSIVE ALLOCATION
29.4.8 NATURAL GAS	BUDGETED NATURAL GAS COSTS BY DEPARTMENT	291-A JUSTIFICATION BUDGET 2019; ACCT .0322
29.4.9 ELECTRICITY	BUDGETED ELECTRICITY COSTS BY DEPARTMENT	291-A JUSTIFICATION BUDGET 2019; ACCT .0331
29.4.10 PBC EXPENSES	BUDGETED EXP BY DEPTS IN DALEY CENTER	291-A JUSTIFICATION BUDGET 2019; ACCT .9160
29.4.11 CDBG	EXCLUSIVE ALLOCATION TO CDBG PROGRAMS	EXCLUSIVE ALLOCATION
FFM-FLEET OPERATIONS		
30.4.1 EQUIP/PROJ MGMT	VEHICLE COUNTS BY USING DEPARTMENT/AGENCY	FLEET OPERATIONS VEHICLE COUNT REPORT: 7/2019
30.4.2 FUEL SVCS	VEHICLE COUNTS BY USING DEPARTMENT/AGENCY	FLEET OPERATIONS VEHICLE COUNT REPORT: 7/2019
30.4.3 ACCIDENT/ASSESS	VEHICLE COUNTS BY USING DEPARTMENT/AGENCY	FLEET OPERATIONS VEHICLE COUNT REPORT: 7/2019
30.4.4 FLEET MTCE OPS	FLEET MTCE COSTS BY USING DEPT/AGENCY	FLEET OPERATIONS REPORT OF MAINTENANCE COSTS
30.4.5 ROAD SVCS	ROAD SERVICE COST PER DEPT/AGENCY	FLEET OPERATIONS REPORT OF ROAD SERVICE
30.4.6 CPD MOTOR MTCE	FLEET MTCE COSTS BY USING DEPT/AGENCY	FLEET OPERATIONS REPORT OF MAINTENANCE COSTS
30.4.7 CORP EXP TO AIRPORTS	TOTAL EXPENDITURES BY AIRPORT	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
30.4.8 OTHER FUNDS	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
FFM-BUILDING MTCE/OPER		
31.4.1 DGS M&O-CITY HALL	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.2 GARFIELD CC	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.3 BURNSIDE CC	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.4 KING CC	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.5 DEPAUL CTR	SQ FTG BY CORP DEPT (EXCL WATER & SEWER) - DEPAUL CENTER	DGS-CITY OF CHGO-FACIL WORKSHEET - 2019 AND 291-A JUSTIFICATION
31.4.6 GOLDBLATT'S	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.7 GALLERY 37	EXCLUSIVE ALLOCATION TO CULTURAL AFFAIRS	EXCLUSIVE ALLOCATION

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31.4.8 NORTH PARK VILL	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.9 30 N. LASALLE	SQ FTG BY CORP DEPT (EXCL AVIATION) - 30 N. LASALLE	DGS-CITY OF CHGO-FACIL WORKSHEET - 2019 AND 291-A JUSTIFICATION
31.4.10 OTHER FACIL	SQUARE FOOTAGE OCCUPIED BY DEPARTMENT	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
31.4.11 DGS M&O-DALEY CTR	SQUARE FOOTAGE BY DEPARTMENT - DALEY CENTER	DGS-CITY OF CHICAGO-FACILITIES BY ADDRESS (2019)
BUILDINGS 67		
32.4.1 ALL OTHER	EXCLUSIVE ALLOCATION TO BUILDINGS-GENERAL	EXCLUSIVE ALLOCATION
32.4.2 WATER FUND	EXCLUSIVE ALLOCATION TO WATER FUND	EXCLUSIVE ALLOCATION
32.4.3 VEHICLE TAX	EXCLUSIVE ALLOCATION TO VEHICLE TAX FUND	EXCLUSIVE ALLOCATION
32.4.4 SEWER FUND	EXCLUSIVE ALLOCATION TO SEWER FUND	EXCLUSIVE ALLOCATION
32.4.5 CDBG FUND	EXCLUSIVE ALLOCATION TO CDBG PROGRAMS	EXCLUSIVE ALLOCATION
STREETS & SANITATION 81		
33.4.1 DSS-DEPTWIDE	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
33.4.2 DSS CORP WIDE	NUMBER OF CORPORATE BUDGETED POSITIONS PER BUREAU	2019 ANNUAL APPROPRIATION ORDINANCE
33.4.3 DSS EQUIP RELATED	NUMBER OF BUDGETED POSITIONS PER BUREAU	2019 ANNUAL APPROPRIATION ORDINANCE
STS-COMM/ADM SVCS		
34.4.1 COMM/ADM SVCS	NUMBER OF BUDGETED POSITIONS PER BUREAU (ALL FUNDS)	2019 ANNUAL APPROPRIATION ORDINANCE
STS-DIRECT SERVICES		
35.4.1 DSS SANITATION	EXCLUSIVE ALLOCATION TO DSS GENERAL	EXCLUSIVE ALLOCATION
35.4.2 DSS RODENT CONTROL	EXCLUSIVE ALLOCATION TO DSS GENERAL	EXCLUSIVE ALLOCATION
35.4.3 DSS STREET OPS	EXCLUSIVE ALLOCATION TO DSS GENERAL	EXCLUSIVE ALLOCATION
35.4.4 DSS TRAFFIC SVCS	EXCLUSIVE ALLOCATION TO DSS GENERAL	EXCLUSIVE ALLOCATION
35.4.5 DSS FORESTRY	EXCLUSIVE ALLOCATION TO DSS GENERAL	EXCLUSIVE ALLOCATION
35.4.6 VEHICLE TAX	EXCLUSIVE ALLOCATION TO VEHICLE TAX FUND	EXCLUSIVE ALLOCATION
35.4.7 GARB COLL FUND	EXCLUSIVE ALLOCATION TO GARB COLL FD	EXCLUSIVE ALLOCATION
STS-GENERAL		
36.4.1 STS-GENERAL	WATER, SEWER PLANT VALUE AS A % OF CITY FULL PROP VALUE	2018 WATER/SEWER ANNUAL RPT & CIVIC FEDERATION DATA
CS SUPPORT TO AVIATION		
37.4.1 AVIATION	SALARY EXPENDITURES	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
CS SUPPORT TO TRANSP		
38.4.1 TRANSP-CORP	ALLOCATION TO TRANSP-CORP	ALLOCATION TO TRANSP-CORP
38.4.2 ALL TRANSP	NUMBER OF BUDGETED POSITIONS PER FUND	2019 ANNUAL APPROPRIATION ORDINANCE
EMERG MNGMT & COMM 58		
39.4.1 CPD DISPATCH	BUDGETED SWORN POSITIONS IN OPERATING UNITS (CORP FUND ONLY)	2019 ANNUAL APPROPRIATION ORDINANCE
39.4.2 CFD DISPATCH	BUDGETED POSITIONS IN OPERATING UNITS (CORP FUND ONLY)	2019 ANNUAL APPROPRIATION ORDINANCE
39.4.3 ALT RESPONSE	BUDGETED SWORN POSITIONS IN OPERATING UNITS (CORP FUND ONLY)	2019 ANNUAL APPROPRIATION ORDINANCE
39.4.4 CITYWIDE EMERG MGMT	NUMBER OF BUDGETED POSITIONS BY DEPARTMENT/FUND/GRANT	2019 ANNUAL APPROPRIATION ORDINANCE/NON-LOCAL FUNDS
39.4.5 NON EMERGENCY 311	# OF SVC REQUESTS HANDLED IN 2019	311 CITY SVCS

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
39.4.6 CORP TMA	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
39.4.7 CORP XING GUARDS	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
39.4.8 MDW TMA	EXCLUSIVE ALLOCATION MIDWAY	EXCLUSIVE ALLOCATION
39.4.9 MDW AVIATION DISPATCH	EXCLUSIVE ALLOCATION MIDWAY	EXCLUSIVE ALLOCATION
39.4.10 ORD NON EMERGENCY 311	EXCLUSIVE ALLOCATION TO O'HARE	EXCLUSIVE ALLOCATION
39.4.11 ORD TMA	EXCLUSIVE ALLOCATION TO O'HARE	EXCLUSIVE ALLOCATION
39.4.12 ORD AVIATION DISPATCH	EXCLUSIVE ALLOCATION TO O'HARE	EXCLUSIVE ALLOCATION
39.4.13 EMERG COMM FUND	EXCLUSIVE ALLOCATION TO EMERG COMM FUND	EXCLUSIVE ALLOCATION
POLICE BOARD 55		
40.4.1 POLICE BOARD	EXCLUSIVE ALLOCATION TO POLICE ADMINISTRATION	EXCLUSIVE ALLOCATION
INDEP POLICE REV AUTH 56		
41.4.1 IPRA	EXCLUSIVE ALLOCATION TO POLICE ADMINISTRATION	EXCLUSIVE ALLOCATION
COPA 60		
42.4.1 COPA	EXCLUSIVE ALLOCATION TO POLICE ADMINISTRATION	EXCLUSIVE ALLOCATION
POLICE DEPT 57		
43.4.1 ADMINISTRATION	EXCLUSIVE ALLOCATION TO POLICE ADMINISTRATION	EXCLUSIVE ALLOCATION
43.4.2 FIRST DEPUTY	EXCLUSIVE ALLOCATION TO POLICE FIRST DEPUTY	EXCLUSIVE ALLOCATION
43.4.3 ORG DEVELOPMENT	EXCLUSIVE ALLOCATION TO POLICE ORGANIZATIONAL DEVELOPMENT	EXCLUSIVE ALLOCATION
43.4.4 PATROL SVCS	EXCLUSIVE ALLOCATION TO POLICE PATROL SERVICES	EXCLUSIVE ALLOCATION
43.4.5 DETECTIVES	EXCLUSIVE ALLOCATION TO DETECTIVES	EXCLUSIVE ALLOCATION
43.4.6 ORG CRIME	EXCLUSIVE ALLOCATION TO ORGANIZED CRIME	EXCLUSIVE ALLOCATION
43.4.7 TECHNICAL SVCS	EXCLUSIVE ALLOCATION TO POLICE TECHNICAL SERVICES	EXCLUSIVE ALLOCATION
43.4.8 BUILDING COSTS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-EQUIP USE		
44.4.1 EQUIPMENT USE	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
44.4.2 CPD-VEH MTCE	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-ADMINISTRATION		
45.4.1 SUPERINTENDENT	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.2 GENERAL COUNSEL	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.3 MGMT LABOR	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.4 COMMUNCATION	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
45.4.5 INTERNAL AFFAIRS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.6 REFORM MGMT	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.7 COMM POLICING	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
45.4.8 STRATEGY	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
45.4.9 SPCL ACTIVITIES	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-FIRST DEPUTY		
46.4.1 CRIME CONTROL	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
46.4.2 SPECIAL EVENTS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE

CITY OF CHICAGO, ILLINOIS
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Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
46.4.3 DETACHED SERVICES	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
46.4.4 SPCL SECURITY SVCS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
46.4.5 DEPLOYMENT OPS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
46.4.6 OPERATIONAL COMP	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-ORG DEVLPMT		
47.4.1 EDUC/TRAINING	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.2 RESEARCH/DEV	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.3 INSPECTIONS	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.4 COURT LIAISON	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.5 FINANCE	TOTAL EXPENDITURES BY BUREAU	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
47.4.6 PAYROLL	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.7 HUMAN RESOURCES	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.8 MEDICAL	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.9 PROF COUNSELING	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.10 GRANTS SECTION	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
47.4.11 FORCE REVIEW	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-TECHNICAL SVCS		
48.4.1 INFO SYSTEMS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
48.4.2 EVIDENCE & REC PROP	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
48.4.3 POLICE FIELD SVCS	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
48.4.4 RECORDS INQUIRY	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
48.4.5 CPD ALT RESPONSE	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
48.4.6 GEN SUPPORT	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
POLICE-PATROL SVCS		
49.4.1 DLE DIST #1	SPECIAL ASSIGNMENTS 2017	1ST DISTRICT ASSIGNMENT SCHEDULES
49.4.2 DLE-ALL OTHER	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
49.4.3 CENTRAL DET	BUDGETED CPD SWORN POSITIONS IN OPERATING UNITS	2019 ANNUAL APPROPRIATION ORDINANCE
49.4.4 CRISIS INTERVENTN	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
49.4.5 SPECIAL ACTIVITIES	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
49.4.6 PUBLIC TRANSP	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
49.4.7 TRAFFIC	FTEs DEDICATED TO SKYWAY	TRAFFIC ENFORCEMENT ALLOCATION WORKSHEET
49.4.8 AIRPORT LAW ENF	SALARY EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
49.4.9 ALL OTHER SF	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
POLICE-DETECTIVES		
50.4.1 CPD DETECTIVES	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
POLICE-ORGANIZED CRIME		
51.4.1 ORGANIZED CRIME	EXCLUSIVE ALLOCATION TO POLICE GENERAL	EXCLUSIVE ALLOCATION
POLICE-GENERAL		
52.4.1 POLICE GENERAL	WATER, SEWER PLANT VALUE AS A % OF CITY FULL PROP VALUE	2018 WATER/SEWER ANNUAL RPT & CIVIC FEDERATION DATA

MAXCAP 2021 MAXIMUS Consulting Services, Inc.

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
FIRE DEPT 59		
53.4.1 FIRE CITYWIDE	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
53.4.2 UNIFORM ALLOWANCE	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
FIRE-EQUIP USE		
54.4.1 FIRE EQUIP	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
54.4.2 FIRE VEHICLES	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
FIRE-ADMINISTRATION		
55.4.1 FIRE COMMISSIONER	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
55.4.2 PUB AFFAIRS & RELATIONS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
55.4.3 FIN/PAYROLL	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
55.4.4 OPS SAFETY	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
55.4.5 LEGAL AFFAIRS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-FIRST DEPUTY		
56.4.1 INTERNAL AFFAIRS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
56.4.2 MEDICAL ADMIN	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
56.4.3 PUBLIC EDUCATION	EXCLUSIVE ALLOCATION TO FIRE GENERAL	EXCLUSIVE ALLOCATION
56.4.4 HUMAN RELATIONS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-ADMIN SERVICES		
57.4.1 LABOR RELATIONS	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
57.4.2 PERSONNEL	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
57.4.3 CFD TRAINING	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
57.4.4 MANPOWER	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-SUPPORT SERVICES		
58.4.1 SAFETY	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
58.4.2 SUPPORT/LOGISTICS	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
58.4.3 EQUIPMENT/SUPPLIES	TOTAL NUMBER OF UNIFORMED EMPLOYEES BY DIVISION	2018 ANNUAL APPROPRIATION ORDINANCE
58.4.4 MIS TECH	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-PREVENTION		
59.4.1 INSPECTIONS	PERCENTAGE OF SALARIES TO BENEFITING DEPT/FUND	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-OPER ADMIN		
60.4.1 FS&R	EXCLUSIVE ALLOCATION TO FIRE SUPPRESSION AND RESCUE	EXCLUSIVE ALLOCATION
60.4.2 EMS	EXCLUSIVE ALLOCATION TO FIRE EMS	EXCLUSIVE ALLOCATION
60.4.3 SPECIAL OPS	EXCLUSIVE ALLOCATION TO FIRE SPECIAL OPS	EXCLUSIVE ALLOCATION
60.4.4 FIRE INVESTIGATION	TOTAL NUMBER OF EMPLOYEES BY DIVISION	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-OPS/SPECIAL OPS		
61.4.1 HAZMAT	NUMBER OF BUDGETED POSITIONS FOR SUPPRESSION AND EMS	2019 ANNUAL APPROPRIATION ORDINANCE
61.4.2 OTHER OPS	NUMBER OF BUDGETED POSITIONS FOR SUPPRESSION AND EMS	2019 ANNUAL APPROPRIATION ORDINANCE
FIRE-OPS/SUPPRESSION		

CITY OF CHICAGO, ILLINOIS
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Schedule E - Summary of Allocation Basis

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Department	Allocation Basis	Allocation Source
62.4.1 DISTRICT FS&R	EXCLUSIVE ALLOCATION TO FIRE GENERAL	EXCLUSIVE ALLOCATION
62.4.2 AIRPORT FS&R	ACTUAL EXPENDITURES PER FUND	SUMMARY TRIAL BALANCE FOR 2019 (A613 REPORT)
FIRE-OPS/EMS		
63.4.1 CORPORATE	EXCLUSIVE ALLOCATION TO FIRE GENERAL	EXCLUSIVE ALLOCATION
63.4.2 MIDWAY	EXCLUSIVE ALLOCATION MIDWAY	EXCLUSIVE ALLOCATION
63.4.3 O'HARE	EXCLUSIVE ALLOCATION TO O'HARE	EXCLUSIVE ALLOCATION
FIRE-GENERAL		
64.4.1 FIRE GENERAL	WATER, SEWER PLANT VALUE AS A % OF CITY FULL PROP VALUE	2018 WATER/SEWER ANNUAL RPT & CIVIC FEDERATION DATA

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All Police general government costs have been accumulated in this chapter.

Costs related to the Water and Sewer Funds activities have been allocated to the Water and Sewer cost pools, based on the following allocation statistic: the ten-year historical average of utility plant value for the Water and the Sewer Funds to the City's full market value, adjusted for the current Water and Sewer fund size relative to the historical ten-year average fund size.

All other Police general government costs have been sent to the All Other cost pool.

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department POLICE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
EMERG MNGMT & COMM 58	58,274,739	430,711	58,705,450	
POLICE-ADMINISTRATION	10,586,489	316	10,586,804	
POLICE-PATROL SVCS	2,093,331,747	21,622,372	2,114,954,119	
POLICE-DETECTIVES	355,227,615	3,408,188	358,635,803	
POLICE-ORGANIZED CRIME	155,122,922	1,478,476	156,601,398	
Total Allocated Additions:	2,672,543,512	26,940,063	2,699,483,575	2,699,483,575
Total To Be Allocated:	2,672,543,512	26,940,063		2,699,483,575

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department POLICE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

	Total	G&A	POLICE GENERAL
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	2,672,543,512	0	2,672,543,512
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,672,543,512	0	2,672,543,512
Allocation Step 2			
Inbound - All Others	26,940,063	0	26,940,063
2nd Allocation	26,940,063	0	26,940,063
Total For POLICE-GENERAL			
Schedule .3 Total	2,699,483,575	0	2,699,483,575

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department POLICE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

Activity - POLICE GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
WATER FUND 200	1.3270	1.327000	35,464,652		35,464,652	357,495	35,822,147
SEWER FUND 314	0.9929	0.992900	26,535,685		26,535,685	267,488	26,803,172
ALL OTHER OR UNALLOCATED	97.6801	97.680100	2,610,543,175		2,610,543,175	26,315,080	2,636,858,255
Schedule .4 Total for POLICE GENERAL	100.0000	100.000000	2,672,543,512		2,672,543,512	26,940,063	2,699,483,575

Allocation Basis: WATER, SEWER PLANT VALUE AS A % OF CITY FULL PROP VALUE
Allocation Source: 2018 WATER/SEWER ANNUAL RPT & CIVIC FEDERATION DATA

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department POLICE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

Receiving Department	Total	POLICE GENERAL
WATER FUND 200	35,822,147	35,822,147
SEWER FUND 314	26,803,172	26,803,172
ALL OTHER OR UNALLOCATED	2,636,858,255	2,636,858,255
Direct Bill	0	0
Total	2,699,483,575	2,699,483,575

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

All Fire general government costs have been accumulated in this chapter.

Costs related to the Water and Sewer Funds activities have been allocated to the Water and Sewer cost pools, based on the following allocation statistic: the ten-year historical average of utility plant value for the Water and the Sewer Funds to the City's full market value, adjusted for the current Water and Sewer fund size relative to the historical ten-year average fund size.

All other Fire general government costs have been sent to the All Other cost pool.

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FIRE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
FIRE-FIRST DEPUTY	1,876,974	71,316	1,948,290	
FIRE-PREVENTION	17,821,045	147,242	17,968,287	
FIRE-OPS/SUPPRESSION	792,649,380	2,741,278	795,390,659	
FIRE-OPS/EMS	168,752,640	602,425	169,355,065	
Total Allocated Additions:	981,100,039	3,562,261	984,662,300	984,662,300
Total To Be Allocated:	981,100,039	3,562,261		984,662,300

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FIRE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

	Total	G&A	FIRE GENERAL
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	981,100,039	0	981,100,039
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	981,100,039	0	981,100,039
Allocation Step 2			
Inbound - All Others	3,562,261	0	3,562,261
2nd Allocation	3,562,261	0	3,562,261
Total For FIRE-GENERAL			
Schedule .3 Total	984,662,300	0	984,662,300

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

Activity - FIRE GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
WATER FUND 200	1.3270	1.327000	13,019,197		13,019,197	47,271	13,066,469
SEWER FUND 314	0.9929	0.992900	9,741,342		9,741,342	35,370	9,776,712
ALL OTHER OR UNALLOCATED	97.6801	97.680100	958,339,499		958,339,499	3,479,620	961,819,120
Schedule .4 Total for FIRE GENERAL	100.0000	100.000000	981,100,039		981,100,039	3,562,261	984,662,300

Allocation Basis: WATER, SEWER PLANT VALUE AS A % OF CITY FULL PROP VALUE
Allocation Source: 2018 WATER/SEWER ANNUAL RPT & CIVIC FEDERATION DATA

CITY OF CHICAGO, ILLINOIS
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FIRE-GENERAL

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

Receiving Department	Total	FIRE GENERAL
WATER FUND 200	13,066,469	13,066,469
SEWER FUND 314	9,776,712	9,776,712
ALL OTHER OR UNALLOCATED	961,819,120	961,819,120
Direct Bill	0	0
Total	984,662,300	984,662,300

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

EXHIBIT 23

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

§200.444 General costs of government.

Link to an amendment published at 85 FR 49568, Aug. 13, 2020.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in §200.474 Travel costs). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in §200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see §200.64 Local government), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

FILED
4/19/2024 3:27 PM
IRIS Y. MARTINEZ
CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

EXHIBIT 24

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

CITY OF CHICAGO

2023 BUDGET ORDINANCE

CHICAGO

MAYOR LORI E. LIGHTFOOT

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

	Appropriations	Amount
9600 Transfers and Reimbursements		
9611	To Reimburse the Corporate Fund for Indirect Costs Chargeable to Fund	$70,964,000
9645	To Reimburse the Corporate Fund for Indirect Pension Costs Chargeable to Fund	23,694,000
9600 Transfers and Reimbursements - Total		**$94,658,000**
9700 Transfers and Reimbursements		
9765	Transfer for Contractual Services	$625,000
9773	Transfer for Services Provided by the Department of Police	1,470,301
9774	Transfer for Services Provided by the Office of Emergency Management and Communication	325,000
9700 Transfers and Reimbursements - Total		**$2,420,301**
9900 Pension Purposes as Specified		
9980	Municipal Fund Pension Allocation	$59,267,000
9981	Laborers' Fund Pension Allocation	19,889,000
9984	Municipal Fund Advance Pension Payment	10,851,000
9985	Laborers' Fund Advance Pension Payment	2,147,000
9900 Pension Purposes as Specified - Total		**$92,154,000**
Appropriation Total*		**$598,827,514**

Fund Total	**$933,864,000**

Fund Position Total	**1,542**	**$195,502,702**
Turnover		**(9,608,744)**
Fund Position Net Total	**1,542**	**$185,893,958**

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2230 - COMMITTEE ON TRANSPORTATION AND PUBLIC WAY

(015/1010/2230)

	Appropriations	Amount
0000	Personnel Services	302,820
0100	Contractual Services	15,000
0300	Commodities and Materials	15,000
Appropriation Total*		$332,820

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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2021CH04583
Calendar, 3
27344788

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EXHIBIT 25

FILED DATE: 4/19/2024 3:27 PM 2021CH04583

A CENTRAL SERVICES COST ALLOCATION PLAN FOR

CITY OF CHICAGO FULL COST PLAN 2015

ACTUAL COSTS FOR THE YEAR ENDING DECEMBER 31, 2015

SUBMITTED BY
MAXIMUS CONSULTING SERVICES, INC.
NORTHBROOK, ILLINOIS

MaxCars - Cost Allocation Module
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CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan
Allocated Costs By Department

CHICAGO FULL COST
2015
Detail
Version 1.0003-1

Central Service Departments	LICENSE APPEAL COM 77	BOARD OF ETHICS 78	TRANSP 84 - CORP	MIDWAY OPERTNS FD 610	O'HARE OPERTNS FD 740	WATER FUND 200	SEWER FUND 314
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMNT DEPRECIATION	0	5,672	0	0	0	0	0
EMPLOYEE BENEFITS	16,284	146,711	0	0	0	0	0
PBC - DALEY CENTER	26,643	0	0	0	0	0	0
RETIREMENT	5,824	64,076	0	0	0	0	0
FINANCE GENERAL 99	1,541	13,571	0	0	0	514	0
MAYOR 01	291	2,613	0	96,705	520,985	480,328	188,181
INSPECTOR GENERAL 03	134	1,206	0	44,624	340,217	271,539	196,960
BUDGET & MANGEMNT 05	9,040	16,743	0	195,037	342,909	200,619	164,545
INNOVATION & TECH 06	0	0	0	0	0	1,730,731	0
I&I-311 SERVICE	0	0	0	0	0	27,791	0
CITY CLERK 25	0	0	0	0	0	0	0
CITY COUNCIL/COMM 15	0	0	0	0	0	0	0
CITY COUNCIL 15	0	0	0	0	0	0	0
FINANCE COMMITTEE	0	0	0	0	0	1,722,270	717,262
NON-FINANCE COMM	0	0	0	0	0	0	0
FINANCE-CITYWIDE 27	0	0	0	0	0	0	0
CITY COMPTROLLER	1,489	1,677	0	38,769	162,921	0	288,627
COMP-ACCTNG&FIN RPTG	75	299	0	68,370	760,741	235,050	0
COMP-FIN STRATEGY&OPS	978	2,718	0	152,853	555,471	533,898	347,826
COMP-REVENUE	0	361	0	4,513	1,724	272,010	0
TREASURER 28	39	207	0	52,468	271,919	226,589	132,033
LAW CITY-WIDE 31	479,202	0	0	21,974	(298,255)	346,877	(372,854)
LAW CORPORATE	104,821	0	0	0	0	0	0
HUMAN RESOURCES 33	256	2,302	0	83,497	373,195	336,785	165,793
PROCUREMENT SERVC 35	0	0	0	0	577,432	106,843	141,938
FLEET/FACIL MGMT 38	0	0	0	0	0	0	0
FFM-COMM & FIN&ADMIN	24	101	0	9,535	35,007	34,770	2,538
FFM-FACILITY MNGMT	9,225	73,537	0	0	0	10,215,016	0
FFM-ASSET MANAGEMENT	256,684	2,974	0	33,256	166,756	523,814	23,345
FFM-FLEET OPERATIONS	0	0	0	443,718	2,013,667	1,524,221	926,388
FFM-BUILDING M&O	1,176	20,897	0	0	0	0	0
BUILDINGS 67	0	0	0	0	0	839,869	641,334
STREETS AND SAN 81	0	0	0	0	0	0	0
STS-COMM/ADM SVCS	0	0	0	0	0	0	0
STS-DIRECT SERVICES	0	0	0	0	0	0	0
STS-GENERAL GOVT	0	0	0	0	0	4,929,098	3,533,245

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CITY OF CHICAGO, ILLINOIS
Indirect Cost Allocation Plan
Allocated Costs By Department

CHICAGO FULL COST
2015 Version 1.0003-1
Detail

Central Service Departments	LICENSE APPEAL COM 77	BOARD OF ETHICS 78	TRANSP 84 - CORP	MIDWAY OPERTNS FD 610	O'HARE OPERTNS FD 740	WATER FUND 200	SEWER FUND 314
CS SUPPORT TO AVIATION	0	0	0	657,389	4,273,073	0	0
CS SUPPORT TO TRANSP	0	0	30,312,368	0	0	0	0
OEMC 58	0	0	0	2,364,199	4,941,126	480,260	0
POLICE BOARD 55	0	0	0	0	0	0	0
IND POLICE REV AUTH 56	0	0	0	0	0	0	0
POLICE DEPT 57	0	0	0	0	0	0	0
POLICE-EQUIP USE	0	0	0	0	0	0	0
POLICE-ADMINISTRATION	0	0	0	0	0	0	0
POLICE-FIRST DEPUTY	0	0	0	0	0	0	0
POLICE-ORG DEVELOPMT	0	0	0	0	0	0	0
POLICE-SUPPORT	0	0	0	0	0	0	0
POLICE-ORGANIZED CRIME	0	0	0	0	0	0	0
POLICE-PATROL SVCS	0	0	0	1,701,793	5,860,586	0	0
POLICE-DETECTIVES	0	0	0	0	0	0	0
POLICE-GENERAL GOVT	0	0	0	0	0	33,241,881	23,828,233
FIRE DEPARTMENT 59	0	0	0	0	0	0	0
FIRE-EQUIP USE	0	0	0	0	0	0	0
FIRE-ADMINISTRATION	0	0	0	0	0	0	0
FIRE-FIRST DEPUTY	0	0	0	0	0	0	0
FIRE-ADMIN SERVICES	0	0	0	0	0	0	0
FIRE-SUPPORT SERVICES	0	0	0	0	0	0	0
FIRE-PREVENTION	0	0	0	0	422,087	0	0
FIRE-OPER ADMIN	0	0	0	0	0	0	0
FIRE-OPS/SPECIAL OPS	0	0	0	0	0	0	0
FIRE-OPS/SUPPRESSION	0	0	0	1,066,345	5,508,799	0	0
FIRE-OPS/EMS	0	0	0	34,333	827,428	0	0
FIRE-GENERAL GOVT	0	0	0	0	0	13,278,114	9,517,933
Total Allocated	913,726	355,665	30,312,368	7,069,378	27,657,788	71,558,887	40,443,327
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	913,726	355,665	30,312,368	7,069,378	27,657,788	71,558,887	40,443,327
Adjustments	0	0	0	0	0	0	0
Proposed Costs	913,726	355,665	30,312,368	7,069,378	27,657,788	71,558,887	40,443,327

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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EXHIBIT 26

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City of Chicago
Department of Water Management
Water Fund

Annual Comprehensive Financial Report
For the Years Ended December 31, 2020 and 2019



Lori E. Lightfoot, Mayor
Jennie Huang Bennett, Chief Financial Officer
Reshma Soni, City Comptroller
Andrea Cheng, Commissioner

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	Balance—January 1, 2019	Additions	Disposals, Adjustments and Transfers	Balance—December 31, 2019
Utility plant not depreciated:				
Land and land rights	$ 6,858	$ -	$ -	$ 6,858
Construction in progress	427,987	206,897	(217,661)	417,223
Total utility plant not depreciated	434,845	206,897	(217,661)	424,081
Utility plant being depreciated:				
Structures and improvements	603,060	594	3,921	607,575
Distribution plant	4,161,875	90,904	151,352	4,404,131
Equipment	771,601	8,705	27,829	808,135
Total utility plant being depreciated	5,536,536	100,203	183,102	5,819,841
Less accumulated depreciation:				
Structures and improvements	(238,187)	(8,681)	-	(246,868)
Distribution plant	(563,037)	(47,970)	1,213	(609,794)
Equipment	(414,287)	(21,631)	1,684	(434,234)
Total accumulated depreciation	(1,215,511)	(78,282)	2,897	(1,290,896)
Utility plant being depreciated—net	4,321,025	21,921	185,999	4,528,945
Utility plant—net	$ 4,755,870	$ 228,818	$ (31,662)	$ 4,953,026

6. PENSION PLANS

Plan Description—Eligible Water employees participate in one of two single-employer defined benefit pension plans (the "Plans"). These Plans are: the Municipal Employees' Annuity and Benefit Fund of Chicago (Municipal Employees'); and the Laborers' and Retirement Board Employees' Annuity and Benefit Fund of Chicago (Laborers'). The Plans are administered by individual retirement boards of trustees comprised of City officials or their designees and of trustees elected by plan members. Certain employees of the Chicago Board of Education participate in the Municipal Employees' Fund or the Laborers' and Retirement Board Employees' Annuity and Benefit Fund. Each Plan issues a publicly available financial report that includes financial statements and required supplementary information that can be obtained at www.meabf.org and www.labfchicago.org.

Benefits Provided—The Plans provide retirement, disability, and death benefits as established by State law. Benefits generally vest after 10 years of credited service. Employees qualify for an unreduced retirement age minimum formula annuity based on a combination of years of service and age of retirement. Employees may also receive a reduced retirement age minimum formula annuity if they do not meet the age and service requirements for the unreduced retirement age annuity. The requirements of age and service are different for employees depending on when they first became members of their respective Plans. For the Plans, employees who became members before January 1, 2011 are considered Tier 1 Employees. Those employees who became members on or after January 1, 2011 but before July 6, 2017 are considered Tier 2 Employees. For those employees who became members on or after July 6, 2017 are considered Tier 3 Employees. Public Act 100-0023 (P.A. 100-0023),

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which established the requirements for Tier 3 employees, includes a provision for Tier 2 employees to elect to be considered as Tier 3 employees. The annuity is computed by multiplying the final average salary by a percentage ranging from 2.2% to 2.5% per year of credited service. The final average salary is the employee's highest average annual salary for any four consecutive years within the last 10 years of credited service for participants who are Tier 1 Employees and any eight consecutive years within the last 10 years of credited service for participants who are Tier 2 Employees or Tier 3 Employees.

Benefit terms provide for annual adjustments to each employee's retirement allowance subsequent to the employees' retirement date. For Tier 1 Employees, the annual adjustments for Municipal Employees' and Laborers' are 3.0%, compounded, for annuitants born before January 1, 1966 and 1.5%, simple, born after January 1, 1966 or later. For Tier 2 Employees and Tier 3 Employees, the annual adjustments are equal to the lesser of 3.0% and 50% of CPI-U of the original benefit.

Employees Covered by Benefit Terms—At December 31, 2020, the following City employees were covered by the benefit terms:

	Municipal Employees'	Laborers'	Total
Inactive employees or beneficiaries currently receiving benefits	25,471	3,646	29,117
Inactive employees entitled to but not yet receiving benefits	20,139	1,486	21,625
Active employees	31,327	2,564	33,891
	76,937	7,696	84,633

Contributions—For the Municipal Employees' and Laborers' Plans, Public Act 100-0023 (P.A. 100-0023) was enacted on July 06, 2017. P.A. 100-0023 requires the City to contribute specific amounts to the Municipal Employees' and the Laborers' Plans in the aggregate amounts as follows: in payment year, $392.0 million; in payment year 2020, $481.0 million; in payment year 2021, $571.0 million; in payment year 2022, $660.0 million. Additionally, P.A. 100-0023 requires that the City's contributions are at actuarially determined rates beginning in payment year 2023 and future funding be sufficient to produce a funding level of 90% by the year end of 2058.

The City's contributions are budgeted in the same year as the applicable levy year for the property taxes funding the contributions. The City's contributions are then paid to the pension funds in the following year (which is when the levy property taxes are collected and paid to the City by the Cook County Treasurer). The Water Fund's proportion of the contribution was determined based on the rates of Water Fund's salaries within each corresponding pension plan to the total budgeted salaries for 2020 and 2019.

The contribution to the two pension plans from the Water Fund was $44.4 million and $39.8 million for the years ended December 31, 2020 and 2019, respectively.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2020 and 2019, the Water Fund recorded a liability of $1,159 million and $1,208 million, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020 and 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates.

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Changes in Actuarial Assumptions—Changes in the municipal bond rate resulted in a decrease in the single discount rate for Laborers. See discount rate section below.

The change in the single discount rate and other assumptions increased the net pension liability by $6.9 million for Laborers'. These changes are being amortized into expense over a 4 year period for Laborers'.

The Water Fund's proportion of the net pension liability was determined based on the rates of Water Fund's salaries within each corresponding pension plan to the total budgeted salaries for 2020 and 2019. At December 31, 2020 and 2019, the Water Fund's proportion was 6.6% and 7.2% of the Municipal Employees' plan, respectively, and 15.8% and 16.2%, respectively, of the Laborer's plan.

For the years ended December 31, 2020 and 2019, the Water Fund recognized pension expense of ($47.9) million and $70.3 million, respectively.

At December 31, 2020 and 2019, the Water Fund reported total deferred outflows of resources of $17.0 million and $10.4 million, respectively, and deferred inflows of resources of $125.8 million and $267.2 million, respectively, related to pensions from the following sources:

Municipal Employees' (dollars in thousands):

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 8,533	$ 2,352	$ 5,095	$ 6,959
Changes of assumptions	-	98,330	-	222,655
Net difference between projected and actual earnings on pension plan investments	-	6,723	-	3,680
Total	$ 8,533	$ 107,405	$ 5,095	$ 233,294

Amounts reported as deferred outflows of resources and deferred inflows of resources related to Municipal Employees' pensions will be recognized in pension expense/(benefit) as follows:

Years Ended December 31	
2021	$(100,190)
2022	4,412
2023	(3,419)
2024	325
Total	$ (98,872)

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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CITY OF CHICAGO

2021
BUDGET ORDINANCE

MAYOR LORI E. LIGHTFOOT

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0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$413,838,000
Current Liabilities		413,838,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$166,636,000	
Library Property Tax Levy	5,521,000	
Water and Sewer Utility Tax	206,500,000	
Corporate Fund Pension Allocation	49,773,000	
Water Fund Pension Allocation	36,954,000	
Sewer Fund Pension Allocation	10,303,000	
Midway Fund Pension Allocation	8,551,000	
O'Hare Fund Pension Allocation	39,795,000	
Library Pension Residual Allocation After Property Tax Levy	4,692,000	
Emergency Communication Pension Allocation	17,387,000	
Municipal Employees' Annuity and Benefit Obligation Fund	36,774,000	
Total appropriable revenue		**582,886,000**
Total appropriable for charges and expenditures		**$582,886,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$58,841,000
Current Liabilities		58,841,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$55,961,000	
Water Fund Pension Allocation	13,335,000	
Sewer Fund Pension Allocation	9,635,000	
Midway Fund Pension Allocation	1,398,000	
O'Hare Fund Pension Allocation	5,909,000	
Total appropriable revenue		**86,238,000**
Total appropriable for charges and expenditures		**$86,238,000**

0683 - Policemen's Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$559,076,000
Current Liabilities		559,076,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$801,427,000	
Midway Fund Pension Allocation	4,316,000	
O'Hare Fund Pension Allocation	13,107,000	
Total appropriable revenue		**818,850,000**
Total appropriable for charges and expenditures		**$818,850,000**

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0684 - Firemen's Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$238,204,000
Current Liabilities		238,204,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$359,457,000	
Midway Fund Pension Allocation	4,856,000	
O'Hare Fund Pension Allocation	18,466,000	
Total appropriable revenue		**382,779,000**
Total appropriable for charges and expenditures		**$382,779,000**

0740 - Chicago O'Hare Airport Fund

Estimates at January 1, 2021		
Current Assets		$14,066,519,000
Current Liabilities		14,066,519,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Total From Rates and Charges	$1,521,857,000	
Total appropriable revenue		**1,521,857,000**
Total appropriable for charges and expenditures		**$1,521,857,000**

0994 - Controlled Substances Fund

Estimated Revenue for 2021		
Fines, Forfeitures and Penalties	$100,000	
Total appropriable revenue		**100,000**
Total appropriable for charges and expenditures		**$100,000**

0996 - Affordable Housing Opportunity Fund

Estimates at January 1, 2021		
Current Assets		$65,832,000
Current Liabilities		55,860,000
Prior Year Available Resources		**$9,972,000**
Estimated Revenue for 2021		
Building Permits	$20,000,000	
Total appropriable revenue		**20,000,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2021)		**$29,972,000**

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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0610 - Chicago Midway Airport Fund

Estimates at January 1, 2015		
Current Assets		$81,810,000
Current Liabilities		81,810,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2015		
Total From Rates and Charges	$245,798,000	
Total appropriable revenue		**245,798,000**
Total appropriable for charges and expenditures		**$245,798,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2015		
Current Assets		$121,339,000
Current Liabilities		121,339,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2015		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Corporate Fund Pension Allocation	77,898,000	
Water Fund Pension Allocation	16,447,000	
Sewer Fund Pension Allocation	4,751,000	
Midway Fund Pension Allocation	2,237,000	
O'Hare Fund Pension Allocation	14,145,000	
Library Pension Residual Allocation after Property Tax Levy	2,516,000	
Total appropriable revenue		**242,700,000**
Total appropriable for charges and expenditures		**$242,700,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2015		
Current Assets		$10,492,000
Current Liabilities		10,492,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2015		
Property Tax Levy (Net Abatement)	$11,070,000	
Corporate Fund Pension Allocation	4,441,000	
Water Fund Pension Allocation	3,746,000	
Sewer Fund Pension Allocation	2,910,000	
Midway Fund Pension Allocation	359,000	
O'Hare Fund Pension Allocation	1,493,000	
Total appropriable revenue		**24,019,000**
Total appropriable for charges and expenditures		**$24,019,000**

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0549 - City Colleges Bond Redemption and Interest Fund

Estimates at January 1, 2016		
Current Assets		$71,503,000
Current Liabilities		69,507,000
Prior Year Available Resources		**$1,996,000**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$34,636,000	
Total appropriable revenue		**34,636,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2016)		**$36,632,000**

0610 - Chicago Midway Airport Fund

Estimates at January 1, 2016		
Current Assets		$53,630,000
Current Liabilities		53,630,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Total From Rates and Charges	$258,812,000	
Total appropriable revenue		**258,812,000**
Total appropriable for charges and expenditures		**$258,812,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2016		
Current Assets		$119,173,000
Current Liabilities		119,173,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2016		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Corporate Fund Pension Allocation	106,161,000	
Water Fund Pension Allocation	18,489,000	
Sewer Fund Pension Allocation	5,446,000	
Midway Fund Pension Allocation	2,579,000	
O'Hare Fund Pension Allocation	16,775,000	
Library Pension Residual Allocation after Property Tax Levy	3,558,000	
Total appropriable revenue		**277,714,000**
Total appropriable for charges and expenditures		**$277,714,000**

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0549 - City Colleges Bond Redemption and Interest Fund

Estimates at January 1, 2017		
Current Assets		$106,172,000
Current Liabilities		105,652,000
Prior Year Available Resources		**$520,000**
Estimated Revenue for 2017		
Property Tax Levy (Net Abatement)	$36,112,000	
Total appropriable revenue		**36,112,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2017)		**$36,632,000**

0610 - Chicago Midway Airport Fund

Estimates at January 1, 2017		
Current Assets		$54,246,000
Current Liabilities		54,246,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2017		
Total From Rates and Charges	$290,075,000	
Total appropriable revenue		**290,075,000**
Total appropriable for charges and expenditures		**$290,075,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2017		
Current Assets		$120,315,000
Current Liabilities		120,315,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2017		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Water and Sewer Utility Tax	56,000,000	
Corporate Fund Pension Allocation	92,920,000	
Water Fund Pension Allocation	18,949,000	
Sewer Fund Pension Allocation	5,453,000	
Midway Fund Pension Allocation	3,644,000	
O'Hare Fund Pension Allocation	18,175,000	
Library Pension Residual Allocation after Property Tax Levy	3,141,000	
Total appropriable revenue		**322,988,000**
Total appropriable for charges and expenditures		**$322,988,000**

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0549 - City Colleges Bond Redemption and Interest Fund

Estimates at January 1, 2018		
Current Assets		$70,861,000
Current Liabilities		69,922,000
Prior Year Available Resources		**$939,000**
Estimated Revenue for 2018		
Property Tax Levy (Net Abatement)	$35,693,000	
Total appropriable revenue		**35,693,000**
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2018)		**$36,632,000**

0610 - Chicago Midway Airport Fund

Estimates at January 1, 2018		
Current Assets		$54,246,000
Current Liabilities		54,246,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2018		
Total From Rates and Charges	$283,177,000	
Total appropriable revenue		**283,177,000**
Total appropriable for charges and expenditures		**$283,177,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2018		
Current Assets		$161,039,000
Current Liabilities		161,039,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2018		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Water and Sewer Utility Tax	122,316,000	
Corporate Fund Pension Allocation	81,271,000	
Water Fund Pension Allocation	24,451,000	
Sewer Fund Pension Allocation	6,968,000	
Midway Fund Pension Allocation	5,028,000	
O'Hare Fund Pension Allocation	23,678,000	
Library Pension Residual Allocation after Property Tax Levy	3,141,000	
Emergency Communication Pension Allocation	10,641,000	
Total appropriable revenue		**402,200,000**
Total appropriable for charges and expenditures		**$402,200,000**

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0610 - Chicago Midway Airport Fund

Estimates at January 1, 2019		
Current Assets		$2,086,000
Current Liabilities		2,086,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2019		
Total From Rates and Charges	$318,568,000	
Total appropriable revenue		318,568,000
Total appropriable for charges and expenditures		**$318,568,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2019		
Current Assets		$260,691,000
Current Liabilities		260,691,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2019		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Water and Sewer Utility Tax	174,134,000	
Corporate Fund Pension Allocation	81,271,000	
Water Fund Pension Allocation	30,353,000	
Sewer Fund Pension Allocation	8,469,000	
Midway Fund Pension Allocation	6,283,000	
O'Hare Fund Pension Allocation	29,673,000	
Library Pension Residual Allocation After Property Tax Levy	3,141,000	
Emergency Communication Pension Allocation	12,972,000	
Total appropriable revenue		471,002,000
Total appropriable for charges and expenditures		**$471,002,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2019		
Current Assets		$35,528,000
Current Liabilities		35,528,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2019		
Property Tax Levy (Net Abatement)	$11,070,000	
Corporate Fund Pension Allocation	27,056,000	
Water Fund Pension Allocation	9,722,000	
Sewer Fund Pension Allocation	7,369,000	
Midway Fund Pension Allocation	884,000	
O'Hare Fund Pension Allocation	3,899,000	
Total appropriable revenue		60,000,000
Total appropriable for charges and expenditures		**$60,000,000**

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0610 - Chicago Midway Airport Fund

Estimates at January 1, 2020		
Current Assets		$2,086,000
Current Liabilities		2,086,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2020		
Total From Rates and Charges	$335,098,000	
Total appropriable revenue		**335,098,000**
Total appropriable for charges and expenditures		**$335,098,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2020		
Current Assets		$338,873,000
Current Liabilities		338,873,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2020		
Property Tax Levy (Net Abatement)	$119,406,000	
Library Property Tax Levy	5,300,000	
Water and Sewer Utility Tax	216,568,000	
Corporate Fund Pension Allocation	81,271,000	
Water Fund Pension Allocation	33,014,000	
Sewer Fund Pension Allocation	8,960,000	
Midway Fund Pension Allocation	7,215,000	
O'Hare Fund Pension Allocation	35,130,000	
Library Pension Residual Allocation After Property Tax Levy	3,141,000	
Emergency Communication Pension Allocation	14,529,000	
Total appropriable revenue		**524,534,000**
Total appropriable for charges and expenditures		**$524,534,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2020		
Current Assets		$47,544,000
Current Liabilities		47,544,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2020		
Property Tax Levy (Net Abatement)	$11,070,000	
Corporate Fund Pension Allocation	35,202,000	
Water Fund Pension Allocation	11,363,000	
Sewer Fund Pension Allocation	8,159,000	
Midway Fund Pension Allocation	1,169,000	
O'Hare Fund Pension Allocation	5,037,000	
Total appropriable revenue		**72,000,000**
Total appropriable for charges and expenditures		**$72,000,000**

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0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$413,838,000
Current Liabilities		413,838,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$166,636,000	
Library Property Tax Levy	5,521,000	
Water and Sewer Utility Tax	206,500,000	
Corporate Fund Pension Allocation	49,773,000	
Water Fund Pension Allocation	36,954,000	
Sewer Fund Pension Allocation	10,303,000	
Midway Fund Pension Allocation	8,551,000	
O'Hare Fund Pension Allocation	39,795,000	
Library Pension Residual Allocation After Property Tax Levy	4,692,000	
Emergency Communication Pension Allocation	17,387,000	
Municipal Employees' Annuity and Benefit Obligation Fund	36,774,000	
Total appropriable revenue		**582,886,000**
Total appropriable for charges and expenditures		**$582,886,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$58,841,000
Current Liabilities		58,841,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$55,961,000	
Water Fund Pension Allocation	13,335,000	
Sewer Fund Pension Allocation	9,635,000	
Midway Fund Pension Allocation	1,398,000	
O'Hare Fund Pension Allocation	5,909,000	
Total appropriable revenue		**86,238,000**
Total appropriable for charges and expenditures		**$86,238,000**

0683 - Policemen's Annuity and Benefit Fund

Estimates at January 1, 2021		
Current Assets		$559,076,000
Current Liabilities		559,076,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2021		
Property Tax Levy (Net Abatement)	$801,427,000	
Midway Fund Pension Allocation	4,316,000	
O'Hare Fund Pension Allocation	13,107,000	
Total appropriable revenue		**818,850,000**
Total appropriable for charges and expenditures		**$818,850,000**

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0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2022		
Current Assets		$433,620,000
Current Liabilities		433,620,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2022		
Property Tax Levy (Net Abatement)	$166,636,000	
Library Property Tax Levy	8,780,000	
Water and Sewer Utility Tax	206,000,000	
Corporate Fund Pension Allocation	284,681,000	
Water Fund Pension Allocation	59,725,000	
Sewer Fund Pension Allocation	16,323,000	
Midway Fund Pension Allocation	11,847,000	
O'Hare Fund Pension Allocation	65,717,000	
Library Pension Residual Allocation After Property Tax Levy	4,692,000	
Emergency Communication Pension Allocation	27,615,000	
Municipal Employees' Annuity and Benefit Obligation Fund	115,000,000	
Total appropriable revenue		**967,016,000**
Total appropriable for charges and expenditures		**$967,016,000**

0682 - Laborers' and Retirement Board Annuity and Benefit Fund

Estimates at January 1, 2022		
Current Assets		$71,755,000
Current Liabilities		71,755,000
Prior Year Available Resources		**$0**
Estimated Revenue for 2022		
Property Tax Levy (Net Abatement)	$55,961,000	
Corporate Fund Pension Allocation	22,397,000	
Water Fund Pension Allocation	17,597,000	
Sewer Fund Pension Allocation	12,695,000	
Midway Fund Pension Allocation	2,195,000	
O'Hare Fund Pension Allocation	7,943,000	
Total appropriable revenue		**118,788,000**
Total appropriable for charges and expenditures		**$118,788,000**

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0549 - City Colleges Bond Redemption and Interest Fund

Estimates at January 1, 2023		
Current Assets		
Current Liabilities		$33,282,000
Prior Year Available Resources		28,251,000
		$5,031,000
Estimated Revenue for 2023		
Property Tax Levy (Net Abatement)	$28,791,000	
Total appropriable revenue		28,791,000
Total appropriable for charges and expenditures (exclusive of liabilities at January 1, 2023)		**$33,822,000**

0610 - Chicago Midway Airport Fund

Estimates at January 1, 2023		
Current Assets		
Current Liabilities		$1,851,000
Prior Year Available Resources		1,851,000
		$0
Estimated Revenue for 2023		
Total From Rates and Charges	$370,454,000	
Total appropriable revenue		370,454,000
Total appropriable for charges and expenditures		**$370,454,000**

0681 - Municipal Employees' Annuity and Benefit Fund

Estimates at January 1, 2023		
Current Assets		
Current Liabilities		$967,016,000
Prior Year Available Resources		967,016,000
		$0
Estimated Revenue for 2023		
Property Tax Levy (Net Abatement)		
Library Property Tax Levy	$166,636,000	
Water and Sewer Utility Tax	8,780,000	
Corporate Fund Pension Allocation	216,275,000	
Water Fund Pension Allocation	366,293,000	
Sewer Fund Pension Allocation	59,267,000	
Midway Fund Pension Allocation	15,133,000	
O'Hare Fund Pension Allocation	10,277,000	
Library Pension Residual Allocation After Property Tax Levy	60,609,000	
Emergency Communication Pension Allocation	4,692,000	
Municipal Employees' Annuity and Benefit Obligation Fund	25,083,000	
Corporate Fund Advance Pension Payment	50,000,000	
Water Fund Advance Pension Payment	70,552,000	
Sewer Fund Advance Pension Payment	10,851,000	
Midway Fund Advance Pension Payment	2,753,000	
O'Hare Fund Advance Pension Payment	1,869,000	
Emergency Communication Advance Pension Payment	11,052,000	
Total appropriable revenue	4,563,000	
		1,084,685,000
Total appropriable for charges and expenditures		**$1,084,685,000**

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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CIRCUIT CLERK
COOK COUNTY, IL
2021CH04583
Calendar, 3
27344788

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EXHIBIT 29

		2019 Cost Allocation Plan	2020 growth	Est. 2020	2021 growth	est. 2021	2022 growth	Est. 2022
0200.99.9611	Water Indirect	$65,335,924	2.00%	$66,642,642	2.00%	$67,975,495	2.00%	$69,335,005
0200.99.9645	Water Pension (Indirect Only)	#VALUE!	2.00%	#VALUE!	2.00%	#VALUE!	2.00%	#VALUE!
0314.99.9617	Sewer Indirect	$35,486,181	2.00%	$36,195,905	2.00%	$36,919,823	2.00%	$37,658,220
0314.99.9645	Sewer Pension (Indirect only)	$13,691,206	2.00%	$13,965,030	2.00%	$14,244,330	2.00%	$14,529,217

Hearing Date: No hearing scheduled
Location: <<CourtRoomNumber>>
Judge: Calendar, 3

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COOK COUNTY, IL
2021CH04583
Calendar, 3
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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, CHANCERY DIVISION

KATHRYN FARMER, Individually, and as Representative of a Class of Similarly-Situated Persons and Entities,	)	
Plaintiff,	)	Case No. 2021CH04583 Jury Demand
CITY OF CHICAGO, an Illinois Municipal Corporation,	)	
Defendant.	)	

NOTICE OF FILING

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PLEASE TAKE NOTICE that on April 19, 2024, there was submitted for filing with the Clerk of the Circuit Court of Cook County, Illinois, **PLAINTIFF'S FOURTH AMENDED COMPLAINT,** a copy of which is attached hereto and herewith served upon you.

BY: /s/ Alex Moskovic
MOSKOVIC & ASSOCIATES, LTD.

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PROOF OF SERVICE

I, Christine Petrovich, a non-attorney, certify that on April 19, 2024, I served this Notice and above-referenced document by e-mailing a copy to the above-named from e-mail attorneys@moskoviclaw.com.

/s/ Christine Petrovich
Moskovic & Associates, Ltd.