



**CMAP BOARD**

**AGENDA - FINAL**

Wednesday, February 11, 2026

9:30 AM

**Cook County Conference Room**  
**433 West Van Buren Street, Suite 450**  
**Chicago, IL 60607**

Members of the public who attend in-person can pre-register for a visitor's pass at [info@cmap.illinois.gov](mailto:info@cmap.illinois.gov) until February 10, 2026 at 4:00 p.m. or should plan to arrive early to check-in with the building's information desk for access.

You can also join from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/82917643166?pwd=T5D697gzTxXjvaPBrescB9BeRxuTB1.1>

Conference Call number: 312 626 6799 US (Chicago)

Meeting ID: 829 1764 3166      Passcode: 056489

CMAP provides the opportunity for public comment. Individuals are encouraged to submit comment by email to [info@cmap.illinois.gov](mailto:info@cmap.illinois.gov) at least 24 hours before the meeting. A record of all written public comments will be maintained and made publicly available.

The total cumulative time for public comment is limited to 15 minutes, unless determined otherwise by the Chair. Public comment is limited to three minutes per person unless the Chair designates a longer or shorter time period. Public comments will be invited in this order: Comments from in person attendees submitted ahead of time; comments from in-person attendees not previously submitted; comments from virtual attendees submitted ahead of time; and comments from virtual attendees not previously submitted.

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**1.0 Call to Order and Introductions****2.0 Agenda Changes and Announcements****2.01 Executive Director's report****[26-013](#)**

PURPOSE & ACTION: An update of notable activities of the agency and the Executive Director.

ACTION REQUESTED: Information

**Attachments:** [Memo - Executive director report 2.11.26](#)

**CONSENT AGENDA****3.0 Approval of Minutes****3.01 Minutes from January 14, 2026****[26-015](#)**

PURPOSE & ACTION: Review and approval of meeting minutes.

ACTION REQUESTED: Approval

**Attachments:** [CMAP Board meeting minutes 01.14.26](#)

**4.0 Other Items for Approval****4.01 Report on Line of Credit (LOC) utilization****[26-020](#)**

PURPOSE & ACTION: In accordance with the controls governing borrowing under the Line of Credit (LOC), a report on LOC utilization is provided.

ACTION REQUESTED: Approval

**Attachments:** [Memo - LOC report - Feb 2026](#)

**REGULAR AGENDA****5.0 Items for Approval****5.01 Presentation of the FY2025 financial audit****[26-018](#)**

PURPOSE & ACTION: Sikich, LLP will present the annual financial report and management letter for the year ending June 30, 2025 for the Board's consideration.

ACTION REQUESTED: Accept and file

**Attachments:** [Memo - Financial Audit](#)  
[Attachment 1: FY25 Final Audit and Single Audit](#)  
[Attachment 2: FY25 Board Communication](#)

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- 5.02 Proposed FY2027 CMAP budget and work plan** [26-019](#)
- PURPOSE & ACTION: The proposed FY2027 Budget and Regional Work Plan (for fiscal year July 1, 2026, to June 30, 2027) continues to advance the work of CMAP and our partners to make northeastern Illinois a stronger, more resilient place to live.
- ACTION REQUESTED: Approval
- Attachments:** [Memo - FY2027 budget and work plan](#)  
[FY27 CMAP proposed budget and regional work plan](#)
- 6.0 Information Items**
- 6.01 Regional Transportation Plan (RTP) update** [26-035](#)
- PURPOSE & ACTION: Update on the development of the 2026 RTP, with a focus on the Financial Plan and Regional Capital Project components of the plan.
- ACTION REQUESTED: Information
- Attachments:** [Memo - Regional Transportation Plan update](#)
- 6.02 The Century Plan update** [26-022](#)
- PURPOSE & ACTION: The project team will provide an overview of key trends explored in the *State of the Region* report as well as upcoming outreach to the Councils of Government.
- ACTION REQUESTED: Information
- Attachments:** [Memo - The Century Plan update](#)
- 6.03 Legislative update** [26-010](#)
- PURPOSE & ACTION: An update on recent federal and state legislative activity by the CMAP intergovernmental affairs team.
- ACTION REQUESTED: Information
- Attachments:** [Memo - Legislative update](#)
- 7.0 Other Business**
- 8.0 Public Comment**
- This is an opportunity for comments from members of the audience.
- 9.0 Next Meeting**
- The next meeting is scheduled for March 11, 2026.
- 10.0 Adjournment**



# Chicago Metropolitan Agency for Planning

## Agenda Item 2.01

433 West Van Buren Street  
Suite 450  
Chicago, IL 60607

312-454-0400  
cmap.illinois.gov

### MEMORANDUM

**To:** CMAP Board  
**From:** Erin Aleman, Executive Director  
**Date:** February 2026  
**Subject:** Executive Director's report  
**Action Requested:** Information

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Dear Board Members,

This report provides an update ahead of our February meeting with the goal of greater transparency to CMAP's work and to supplement the agenda.

Should you have questions regarding this report, please feel free to reach out to me.

Sincerely,

A handwritten signature in black ink, appearing to read "Erin Aleman".

Erin Aleman

## Recertification

In January, CMAP met with representatives from FHWA and FTA for our four-year certification review of our metropolitan transportation planning process to make sure we are meeting federal standards for Transportation Management Areas. Our team members did an excellent job talking about our work and answering questions from our federal partners. We can expect a report with recommendations in the coming months and will provide an update to the Board at that time.

As part of this process, they have asked us [to collect public feedback regarding the transportation planning process and interactions with CMAP](#). Comments will be accepted through February 10.

## My Daily Travel Phase One data

CMAP has published the [Phase One dataset](#) from its [My Daily Travel household survey](#), marking a major milestone in a multi-year effort to better understand how northeastern Illinois residents move through the region.

Between September 2024 and June 2025, the survey collected detailed travel behavior data from more than 3,500 households across Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will counties. The dataset provides critical insight into daily travel patterns, mode choice, telework, transit use, and barriers to travel — and will inform CMAP’s travel demand modeling, policy analysis, and long-range transportation planning efforts, including the development of the next Regional Transportation Plan

Phase two of the survey is expected to begin in late spring. This is a three-phase effort designed to track how travel behavior continues to evolve post-pandemic.

## Housing information and resources

CMAP has new housing information and resources available.

[StoryMap: the role of housing rehabilitation Opens in a new tab](#) describes the state of existing housing types, regional demographics, and trends like tenure, affordability, and values. By understanding these challenges and opportunities for housing rehabilitation programs, communities can work toward ensuring that all residents have access to safe and sustainable housing.

[Housing rehab resources](#) help stakeholders understand the resources at their disposal, CMAP compiled a list of available housing programs, funding sources, and regional partners. The spreadsheet provides both regionwide and county-specific resources, with details on eligibility requirements and contact information.

## **New policy briefs support development of the 2026 Regional Transportation Plan**

As CMAP continues developing the region's next long-range transportation blueprint, the agency has a new series of policy briefs to inform and support the [2026 Regional Transportation Plan \(RTP\)](#). These briefs draw on national best practices, peer examples, and technical expertise to explore complex and evolving transportation topics that will shape future investments, policies, and priorities across northeastern Illinois.

Together, the policy briefs offer considerations to inform discussions and decision-making as the RTP advances toward adoption in October 2026.

### Asset management

Maintaining the region's existing transportation system is a core priority of CMAP's long-range planning. This brief examines the state of asset management across highways, transit, and other multimodal infrastructure in northeastern Illinois. It reviews federal requirements, regional practices, and emerging trends, while highlighting the importance of stable funding, lifecycle planning, and data-informed decision-making. The brief also explores how asset management supports broader goals related to safety, resilience, and fiscal stewardship. [Read the Asset Management Policy Brief](#)

### Emerging technologies

Rapid technological change continues to influence how people and goods move throughout the region. This policy brief explores a range of emerging technologies with implications for transportation planning, including electric vehicles, intelligent transportation systems, connected and autonomous vehicles, unmanned aircraft systems, cybersecurity, and artificial intelligence. The brief outlines current trends, risks, and opportunities, with an emphasis on how CMAP and regional partners can responsibly plan for adoption while supporting safety, equity, and sustainability. [Read the Emerging Technologies Policy Brief](#)

### Intercity rail and bus

Intercity rail and bus services play a vital role in connecting northeastern Illinois to the Midwest and the nation. This brief examines the current intercity rail and bus systems serving the region and identifies emerging challenges and opportunities, such as capacity constraints, terminal access, and coordinated planning. [Read the Intercity Rail and Bus Policy Brief](#)

### Innovative finance and project delivery

This brief explores alternative project delivery and financing strategies available in Illinois, including design-build, construction manager-general contractor, public-private partnerships, and value capture. It provides an overview of statutory authority, benefits and challenges, and real-world examples to help agencies consider how these tools can accelerate delivery, manage risk, and maximize public investment. [Read the Innovative Finance and Project Delivery](#)

### **Free, half-day virtual seminar: Beyond the Basics Stormwater Conference**

This year's [Beyond the Basics Stormwater Conference](#) will delve into innovative strategies for managing stormwater in a variable climate. As communities face the multifaceted impacts of climate variability, urbanization, more frequent and intense storms, and prolonged drought, this conference will equip professionals with the knowledge to design resilient, forward-thinking stormwater infrastructure.

The conference highlights strategies for managing stormwater in a variable climate. It is targeted at stormwater professionals and decision-makers.

Expert speakers including CMAP's Kelsey Pudlock and Kate Evasic will share updates on tools for assessing and mitigating emerging risks, explore the latest technological advancements through real-world case studies, and discuss actionable solutions to shaping local and regional stormwater management.

This free, half-day virtual seminar is sponsored by DuPage County Stormwater Management.

[Registration is required](#) to secure your place in shaping the future of resilient stormwater systems.

**ACTION REQUESTED:** Information



433 West Van Buren Street  
Suite 450  
Chicago, IL 60607

312-454-0400  
cmap.illinois.gov

## **CMAP BOARD**

### **MEETING MINUTES - DRAFT**

Wednesday, January 14, 2026

9:30 AM

**Cook County Conference Room  
433 West Van Buren Street, Suite 450  
Chicago, IL 60607**

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## 1.0 Call to Order and Introductions

Chair Bennett called the meeting to order at 9:46 a.m.

**Present:** Gerald Bennett, Frank Beal, Matthew Brolley, Jada Curry, Gary Grasso, Paul Hoefert, Nina Idemudia, John Noak, Richard Reinbold, Nancy Rotering, Joanna Ruiz, Carolyn Schofield, Matthew Walsh and Jung Yoon

**Absent:** Anne Sheahan

**Non-Voting:** Kouros Mohammadian and Leanne Redden

Noting a physical quorum of the Board, Chair Bennett reported requests were received from Paul Hoefert, John Noak, Nancy Rotering and Abolfazl Mohammadian to attend the meeting virtually in compliance with the Open Meetings Act. A vote is needed to approve their virtual attendance.

*A motion was made by Member Gary Grasso, seconded by Member Carolyn Schofield, to permit Members Paul Hoefert, John Noak, Nancy Rotering and Abolfazl Mohammadian to participate in the meeting in accordance with Open Meetings Act requirements. The motion carried by the following vote:*

**Aye:** Gerald Bennett, Frank Beal, Matthew Brolley, Gary Grasso, Nina Idemudia, Richard Reinbold, Joanna Ruiz, Carolyn Schofield and Jung Yoon

**Absent:** Anne Sheahan

**Non-Voting:** Kouros Mohammadian and Leanne Redden

**Not Present:** Jada Curry, Paul Hoefert, John Noak, Nancy Rotering and Matthew Walsh

(CMAP Board Members Jada Curry and Matt Walsh arrived at 9:50 a.m.)

**Staff present:** Laurent Ahiablame, Erin Aleman, Alex Beata, Bill Barnes, Victoria Barrett, Nora Beck, Vas Boykovskyy, John Carpenter, Kama Dobbs, Phoebe Downey, Austen Edwards, Ryan Gougis, Jane Grover, Patrick Guziak, Natalie Kuriata, Kasia Hart, Aimee Lee, Maren Lutterbach, Tony Manno, Stephane Phifer, Kyle Schulz, Elizabeth Scott, Jennie Vana, Blanca Vela-Schneider

**Others present:** Garland Armstrong, MarySue Barrett, Eric Czarnota, Rithvika Dara, Michael Fricano, Jane Hirt, George Kandathil, Mike Klemens, Gretchen Klock, David Kovarik, Brian Larson, Heidi Lichtenberger, Amy Liu, Brittany Matyas, Leslie Rauer, Michael Sewall, Vicky Smith, Joe Surdam

## 2.0 Agenda Changes and Announcements

There are no changes to the agenda.

### 2.01 Executive director's report

[25-367](#)

**Attachments:** [Memo - Executive director report](#)

Executive Director Erin Aleman opened the January Board meeting by welcoming members and extending New Year's greetings.

Erin Aleman reported that CMAP will undergo its federal certification review at the end of the month. This review, conducted every four years by the Federal Highway Administration and the Federal Transit Administration, evaluates CMAP's adherence to federal metropolitan transportation planning requirements. She noted that CMAP welcomes the opportunity to demonstrate the strength, transparency, and quality of its work. A public comment period will run from January 13 through

February 10, with comments accepted through a web form or directly through the Executive Director.

Erin Aleman then provided an update on the proposed merger between Union Pacific and Norfolk Southern, which would create the nation’s first transcontinental railroad. She explained that the railroads submitted their joint application to the Surface Transportation Board on December 19, 2025. The merger could have significant implications for northeastern Illinois, including potential impacts on at-grade crossing delays, truck volumes, passenger rail performance for Metra and Amtrak, and the region’s economic competitiveness. She emphasized the region’s role as a national freight hub, noting that Illinois handles approximately \$3 trillion in goods annually, with \$1 trillion moving directly through northeastern Illinois and more than 700 million tons of freight crossing the region each year. The freight sector supports roughly 125,000 jobs across 13,000 employers. Erin Aleman stated that CMAP will continue monitoring the federal review process and will bring a more detailed discussion of freight issues to a future board meeting.

She then previewed the meeting agenda, which included the consent agenda items-approval of the November meeting minutes, updates to the line of credit policy, the TIP conformity analysis, and concurrence on the region’s proposed roadway safety targets. Information items included highlights from the 2025 Annual Report and an overview of the draft FY2027 Work Plan. Erin Aleman noted that the agenda was intentionally streamlined to allow time for a discussion with guest speaker Amy Liu.

Chair Bennett congratulated Erin Aleman on receiving the Motorola Solutions Foundation Excellence in Public Service Award in December 2025.

*The executive director's report was presented.*

**CONSENT AGENDA**

**3.0 Approval of Minutes**

**Approval of the Group Vote**

*A motion was made by Member Matthew Walsh, seconded by Member Jada Curry, to approve agenda items 3.01 through 4.03 under the Consent Agenda. The motion carried by the following vote:*

**Aye:** Gerald Bennett, Frank Beal, Matthew Brolley, Jada Curry, Gary Grasso, Paul Hoefert, Nina Idemudia, John Noak, Richard Reinbold, Nancy Rotering, Joanna Ruiz, Carolyn Schofield, Matthew Walsh and Jung Yoon

**Absent:** Anne Sheahan

**Non-Voting:** Kouros Mohammadian and Leanne Redden

**3.01 Minutes from November 12, 2025 [25-368](#)**

**Attachments:** [11.12.25 Board meeting minutes draft](#)

*Agenda items 3.01 through 4.03 were approved under the Consent Agenda.*

**4.0 Other Items for Approval**

**4.01 Approval of revised Line of Credit (LOC) policy and borrowing controls [26-007](#)**

**Attachments:** [Memo - Revised LOC policy and borrowing controls](#)  
[Attachment 1 - CMAP LOC Policy - Revised](#)

*Agenda items 3.01 through 4.03 were approved under the Consent Agenda.*

**4.02 ON TO 2050/2023-2028 TIP Conformity Analysis and TIP Amendment**[25-375](#)

**Attachments:** [Memo - TIP Conformity Memo 26-03](#)

*Agenda items 3.01 through 4.03 were approved under the Consent Agenda.*

**4.03 2026 Roadway Safety Targets**[25-359](#)

**Attachments:** [Memo Board - 2026 Roadway Safety Targets](#)

*Agenda items 3.01 through 4.03 were approved under the Consent Agenda.*

Board Member Carolyn Schofield asked why the roadway safety target data only extends through 2022 and why more recent years are not reflected in the baseline.

Executive Director Erin Aleman invited Program Lead Victoria Barrett to address the question. Victoria Barrett explained that, under federal guidance, IDOT revised its target-setting methodology to establish three-year targets at one time. The current set of targets was developed at the end of the 2022 data cycle, and therefore all three consecutive years are based on the same 2019-2022 baseline. She noted that the baseline will be updated in the next federal reporting cycle.

**REGULAR AGENDA****5.0 Information Items****5.01 2025 CMAP Annual Report**[26-004](#)

**Attachments:** [Memo - 2025 CMAP Annual Report](#)  
[CMAP Annual Report 2025](#)

Executive Director Erin Aleman presented CMAP's 2025 Annual Report, noting that the report will also be transmitted electronically to the General Assembly, as required by statute. Erin Aleman highlighted the report reflects CMAP's 20 year history of partnering across the region to solve complex challenges, deliver technical assistance, and support communities.

She noted that the report showcases major milestones from CMAP's two decades of work, including the State of the Region event held in November and the ongoing development of the Century Plan. Erin Aleman emphasized that engagement with businesses, local governments, and regional stakeholders will continue throughout the coming year, leading toward anticipated adoption of the Century Plan in October 2027.

The report also includes information on the NITA transit reform legislation and CMAP's contributions through the PART report, testimony, and data analysis to support lawmakers during the legislative process. Erin Aleman stated that these examples reflect CMAP's longstanding legacy of regional leadership and collaboration.

She concluded by expressing enthusiasm for the report's format and its usefulness as a communication tool for local governments and partners across northeastern Illinois.

Member Carolyn Schofield expressed appreciation for the inclusion of a "people and culture" section, noting that CMAP's staff play a critical and often underrecognized role in the agency's success.

*The 2025 CMAP Annual Report was presented.*

**5.02 FY2027 CMAP Proposed budget and regional work plan**[26-005](#)

**Attachments:** [Memo - FY2027 Proposed budget and regional work plan](#)  
[FY2027 Proposed work plan draft](#)

Executive Director Erin Aleman provided a preview of CMAP's proposed Fiscal Year 2027 Budget and Work Plan, noting that the full draft document will be distributed to board members within the coming weeks for review prior to formal approval. She explained that the FY27 fiscal year begins on June 1.

Erin Aleman began by outlining the framework that guides CMAP's work. For many years, CMAP has relied on a single, comprehensive regional plan - most recently ON TO 2050 - to direct long-range planning across transportation, housing, water, and other systems. With the development of the Century Plan, CMAP is shifting to a more dynamic, multi-plan approach that will allow for deeper strategic planning on key issues facing communities. Over time, these coordinated efforts will collectively form the Century Plan and replace ON TO 2050 as the region's comprehensive plan.

In addition to regional plans, CMAP's work is guided by a five-year strategic direction and the annual budget and work plan. Erin Aleman noted that CMAP manages a portfolio of approximately 30 program areas, many of which include multi-year projects that reflect the agency's long-range planning responsibilities. Program areas also include agencywide services such as communications, engagement, finance, and human resources. The FY27 Work Plan will describe each program area and highlight key activities planned for the year.

Erin Aleman summarized several major initiatives that will appear in the FY27 Work Plan. CMAP will continue strengthening communities through the Local Technical Assistance program and the annual call for projects, providing data-driven support for capital improvement planning, bicycle and pedestrian planning, and other local initiatives. Safety work will continue through two program areas: Safe and Complete Streets, focused on hands-on local planning, and Safe Systems, focused on regional safety policy.

In FY27, CMAP will expand its work on economic competitiveness, including development of a regional economic framework and continued support for the Greater Chicagoland Economic Partnership. Related efforts include coordinated land use strategies to expand housing options across the region and direct assistance to communities on housing and land use policy.

Erin Aleman noted that CMAP will complete the 2026 Regional Transportation Plan during FY27, including the identification and evaluation of regional capital projects. Climate work will also continue, with efforts to implement the Comprehensive Climate Action Plan, reduce greenhouse gas emissions, and quantify regional impacts.

Finally, Erin Aleman stated that significant work will continue on the Century Plan, including support for regional partners and serving as a resource as the NITA Board is established. CMAP will also continue work on corridor initiatives such as the I-290 and CTA Blue Line Corridor Development Office.

She concluded by noting that a full draft of the FY27 Budget and Work Plan will be provided in the coming weeks and that staff will seek Board approval in February.

*The FY2027 CMAP Proposed budget and regional work plan was presented.*

### 5.03 The Century Plan update

[26-006](#)

**Attachments:** [Memo - The Century Plan update](#)

Executive Director Erin Aleman introduced guest speaker Amy Liu, senior fellow at Brookings Metro within the Brookings Institution, explaining that her insights are especially valuable as CMAP advances the Century Plan. Erin Aleman noted that CMAP recently completed scenario-planning work to assess future risks and opportunities, with findings to be presented at an upcoming meeting. As the Century Plan progresses toward its 2027 adoption, CMAP will launch workshops with local governments and a stakeholder series focused on key regional issues.

She emphasized the importance of engaging public, philanthropic, and business partners to co-create a plan that positions the region for long-term impact. The first forum, focused on housing and held in partnership with Lake County, will take place next month. Erin Aleman thanked Amy Liu for her longstanding regional leadership and support, including her role in helping launch the Greater Chicagoland Economic Partnership.

Guest speaker Amy Liu delivered a presentation focused on how CMAP and the region can build the institutional capacity necessary to achieve the ambitions of the Century Plan. Drawing on nearly three decades of experience working with regional organizations across the country, Amy Liu emphasized that successful long-range plans require strong institutional capacity to execute them. She encouraged CMAP to not only reimagine the region's future but also reimagine its own organizational evolution to ensure it remains relevant, effective, and positioned for impact.

Amy Liu described how pioneering institutions in fields such as community development, economic development, and regional planning have adapted over time. She noted that traditional models - often siloed, transactional, and focused on short-term wins - have proven insufficient in the face of structural economic challenges, technological change, and shifting demographics. She highlighted the shortcomings of traditional economic development approaches and the need for strategies that prioritize job quality, business dynamism, workforce development, and inclusive growth.

Using examples from regions such as Minneapolis-St. Paul, San Diego, and Central New York, Amy Liu illustrated how leading organizations have transformed themselves by redefining their missions, restructuring programs and staffing, and building broad coalitions across government, business, philanthropy, universities, and community partners. She emphasized that high-capacity organizations serve as "quarterbacks" for regional initiatives - articulating a shared vision, assembling cross-sector teams, securing capital, and coordinating execution.

Amy Liu highlighted Central New York as a compelling case study. Over 15 years, the region modernized its economic base, strengthened partnerships, and prioritized inclusive growth - efforts that ultimately positioned it to secure Micron's \$100 billion semiconductor investment. She underscored that this success was not the result of a single incentive deal but rather years of intentional capacity-building, collaboration, and strategic alignment.

She concluded by encouraging CMAP and its partners to embrace similar transformational practices as they develop the Century Plan - setting ambitious goals, aligning regional actors, and building the organizational capacity required to deliver meaningful, long-term impact for the residents of northeastern Illinois.

Board members engaged in a wide-ranging discussion on workforce development, regional competitiveness, and the role of civic institutions in attracting major investment. Several members emphasized the importance of human capital and expressed concern about inequities in Illinois' education funding model, while stressing the need to assess and strengthen the region's capacity to produce skilled workers at scale in order to attract and retain major employers.

Amy Liu underscored that while talent is critical, companies primarily look for long-term capacity, predictability, and civic cohesion. She highlighted examples from Syracuse, Columbus, and Northern Virginia, noting that successful regions demonstrate strong collaboration among governments, educational institutions, employers, and community organizations.

The Board further discussed the importance of ensuring that large investments benefit the entire region, not just central cities, and raised questions about the role of incentives in site selection. Amy Liu responded that incentives are rarely the primary driver of location decisions and can often leave taxpayers worse off; she pointed instead to investments in education, infrastructure, and institutional capacity as more effective strategies.

The discussion also highlighted the importance of energy, water, and infrastructure as emerging priorities, with members noting opportunities for CMAP to take greater leadership in these areas. Board members emphasized CMAP's unique position to provide regional frameworks, align partners, and help municipalities navigate increasingly complex challenges amid declining federal resources.

*The Century Plan update was presented.*

## **6.0 Other Business**

There was no other business before the CMAP Board.

## **7.0 Public Comment**

This is an opportunity for comments from members of the audience.

Garland Armstrong, former Illinois resident, emphasized that individuals with disabilities must be more intentionally included in economic development, workforce, and regional planning efforts. He noted a lack of outreach to and engagement with the disability community and urged stronger attention to ADA considerations, communication accessibility, and inclusion in future strategies. Garland Armstrong also highlighted the need for clearer, more accessible communication around transit projects and construction, particularly for individuals with disabilities and those with limited English proficiency.

## **8.0 Next Meeting**

The next meeting is scheduled for February 11, 2026.

## **9.0 Adjournment**

*A motion was made by Member Richard Reinbold, seconded by Member Matthew Walsh, to adjourn the meeting. The motion carried by the following vote:*

**Aye:** Gerald Bennett, Frank Beal, Matthew Brolley, Jada Curry, Gary Grasso, Paul Hoefert, Nina Idemudia, John Noak, Richard Reinbold, Nancy Rotering, Joanna Ruiz, Carolyn Schofield, Matthew Walsh and Jung Yoon

**Absent:** Anne Sheahan

**Non-Voting:** Kouros Mohammadian and Leanne Redden

The meeting was adjourned at 11:05 a.m.

Minutes prepared by Maren Lutterbach



**MEMORANDUM**

**To:** CMAP Board

**From:** Vas Boykovskyy, Deputy of Finance

**Date:** February 11, 2026

**Subject:** Report on Line of Credit (LOC) utilization

**Action Requested:** Approval

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**Purpose**

In accordance with the controls governing borrowing under the Line of Credit (LOC), a report on LOC utilization is provided.

There was no utilization of the LOC.

By approving this item, the Board acknowledges the LOC utilization status as of today, February 11, 2026.

**ACTION REQUESTED:** Approval



**MEMORANDUM**

**To:** CMAP Board  
**From:** Vas Boykovskyy, Deputy of Finance  
**Date:** February 11, 2026  
**Subject:** Presentation of the FY2025 financial audit  
**Action Requested:** Accept and file

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**Purpose**

Sikich, LLP will present the annual financial report and management letter for the year ending June 30, 2025 for the Board's consideration.

**Attachment 1:** FY2025 Final Audit and Single Audit

**Attachment 2:** FY2025 Board Communication

**ACTION REQUESTED:** Accept and file



**CHICAGO METROPOLITAN  
AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

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ANNUAL FINANCIAL REPORT AND  
INDEPENDENT AUDITOR'S REPORT

For the Years Ended June 30, 2025 and 2024



SIKICH.COM

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
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**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
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## **INDEPENDENT AUDITOR'S REPORT**

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
433 West Van Buren Street, Suite 450  
Chicago, Illinois 60607

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the Chicago Metropolitan Agency for Planning, Chicago, Illinois (the Agency) as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Chicago Metropolitan Agency for Planning, Chicago, Illinois as of June 30, 2025 and 2024, and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these 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 Agency 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 opinions.

#### **Change in Accounting Principle**

The Agency adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. The implementation of this guidance resulted in changes to liabilities and notes to the financial statements (see note 13 for additional information). 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **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 opinions. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Agency'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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, 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 audits 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 audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Agency's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis, as required by the Uniform Guidance and is also not a required part of the basic financial statements. The supplementary information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026 on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Sikich CPA LLC*

Naperville, Illinois  
January 30, 2026

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

# Chicago Metropolitan Agency for Planning Management's Discussion and Analysis (Unaudited) June 30, 2025

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## About CMAP

Created in 2005, the Chicago Metropolitan Agency for Planning (CMAP) is a federally designated metropolitan planning organization (MPO) and the state-authorized regional transportation planning agency for northeastern Illinois' Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will counties (*Regional Planning Act: Public Act 094-510*).

CMAP is responsible for developing the region's long-range comprehensive plan and planning and programming federal transportation dollars through a collaborative process. CMAP also manages an integrated land use and transportation planning process. CMAP's governing board approves the annual budget and workplan and provides operational oversight.

The CMAP Board includes 15 voting members appointed to represent Chicago, Cook County, and the collar counties, and three non-voting members.

By state and federal law, CMAP is responsible for producing the region's official, integrated plan for land use and transportation to consider anticipated population growth and to establish coordinated strategies that help the region's 284 communities and nearly 8.6 million residents address transportation, housing, economic development, open space, environment, and other quality-of-life issues. In October 2018, CMAP adopted *ON TO 2050*, the comprehensive regional plan for metropolitan Chicago that addresses three overarching principles — inclusive growth, resilience, and prioritized investment — which provide regional guidance for future progress. In October 2022, CMAP updated *ON TO 2050* to consider new census data, COVID-19 impacts, and updated indicators and data.

In late 2025, CMAP kicked off development of *The Century Plan*, which along with the 2026 Regional Transportation Plan (RTP) and Comprehensive Climate Action Plan, will replace *ON TO 2050* over time and collectively serve as the region's new comprehensive plan. In 2026 and 2027, CMAP will engage with government, business, and civic groups, as well as residents and communities, to discuss major challenges and opportunities facing the region. The CMAP Board and the MPO Policy Committee will take action on the plan in fall 2027.

Executive Director Erin Aleman began her tenure at CMAP in July 2019. Under her leadership, the agency developed a strategic plan to guide its work and drive resource decisions that advance progress toward *ON TO 2050* goals. The *Strategic Direction* defines a vision and mission statement, goals, objectives, expected outcomes, and three focus areas: transportation, regional economic competitiveness, and climate. The strategic plan will help achieve a more significant impact and realize *ON TO 2050* goals by focusing on specific areas where CMAP can best leverage its strengths while optimizing its funds, authorities, and responsibilities.

CMAP will continue to serve northeastern Illinois through strong regional planning, policy, research, and analysis, leveraging the power of data while advancing solutions with our partners and stakeholders.

# Chicago Metropolitan Agency for Planning Management's Discussion and Analysis (Unaudited) June 30, 2025

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## Management's Discussion and Analysis

This section of CMAP's financial statements presents the management discussion and analysis (MD&A) of financial activities during the fiscal year (FY) ending June 30, 2025. It should be read in conjunction with the basic financial statements, including the accompanying notes to financial statements, which follow this section.

## Financial Highlights

In general, FY2025 expenses focused on implementation activities related to *ON TO 2050*, CMAP's comprehensive regional plan, and the launch of the region's next long-range plan, *The Century Plan*. CMAP publishes an annual report to highlight progress toward our region's shared vision and *ON TO 2050* goals to make northeastern Illinois a stronger, more resilient place to live. It is available at <https://cmap.illinois.gov/about/our-work/#h-annual-report>.

As highlighted in the *2025 Annual Report*, CMAP worked on several major projects within its three strategic direction focus areas:

*Transportation*: developing the 2026 RTP for northeastern Illinois, which will serve as the long-term blueprint for the region's transportation system; improving accessibility across northeastern Illinois with the Accessible Communities program; increasing traffic safety through the development of safety action plans with the Safe Travel for All Roadmap program; and turning federally funded and regionally significant, non-federally funded projects from plans into action via the Transportation Improvement Program.

*Climate*: understanding greenhouse gas emissions across the region and establishing reduction strategies through the Comprehensive Climate Action Plan; and planning for clean energy through partnerships via the Energy to Communities initiative.

*Regional Economic Competitiveness*: continuing to support the Greater Chicagoland Economic Partnership, a first-of-its-kind collaboration among Chicago and the seven counties; strengthening regional economic efforts through the Job Quality and Access Tool; and expanding housing efforts via CMAP's partnership with Lake County and Schreiber Philanthropy.

CMAP also continued to focus on engaging with people and partners — deepening relationships with our local governments through data tools and capacity building work for the region's 284 municipalities and seven counties.

A major internal project was the successful transition to a new Microsoft D365 Enterprise Resource Planning (ERP) system. Staff members worked closely with consultants to configure, implement, and complete the transition in April 2025. CMAP's previous financial system had reached the end of its useful life and could no longer support required compliance or robust financial reporting. The new ERP has significantly streamlined accounting functions, improved employee reimbursement processes, and enhanced the quality, timeliness, and transparency of financial reports. CMAP has already realized operational efficiencies from the implementation and expects continued benefits with development of robust dashboards, additional customizations, and ongoing system improvements that will further strengthen financial management and reporting capabilities.

**Chicago Metropolitan Agency for Planning  
Management's Discussion and Analysis (Unaudited)  
June 30, 2025**

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In addition to its internal work, CMAP also supports its staff members with training and development opportunities. CMAP is committed to a strong workforce and supports individual career growth and development for the benefit of the agency. It strives to foster an inclusive and welcoming workplace. CMAP has also engaged a consultant to conduct a compensation and classification study, which will help ensure the agency remains a competitive employer that attracts and retains a strong workforce.

**Government-wide Financial Statements**

The two main components to the government-wide financial statements are: (1) the statement of net position and (2) the statement of revenues, expenses and changes in net position. These two major statements are analyzed in terms of obtaining a broad overview of the finances, value, and annual operations of CMAP.

Generally, government-wide statements can present two different components: governmental activities, which are operations primarily supported by tax revenues, and business-type activities, which are those activities that are self-funded. All the operations of CMAP are considered business-type activities.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CMAP uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. CMAP is unique to many governments since it is an entity with only one fund, proprietary in nature.

**Notes to the financial statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

**Chicago Metropolitan Agency for Planning  
Management’s Discussion and Analysis (Unaudited)  
June 30, 2025**

**Government-wide Financial Analysis**

Net position may serve over time as a useful indicator of the entity’s financial position. The following tables highlight the increase in net position of the entity from \$11,686,489 at June 30, 2024 to \$10,310,406 at June 30, 2025, an decrease of \$1,054,516. In 2023, the increase in net position of the entity changed from \$8,041,864 as of June 30, 2023, to \$11,364,922 at June 30, 2024, which resulted in an increase of \$3,621,735. Over the time period from June 30, 2023 to June 30, 2025, total assets have increased by \$6,594,000, total liabilities have increased by \$1,189,000 and overall net position increased by \$2,269 with unrestricted funds comprising 64% of the increase (or \$1,451,000).

<b>Table 1</b>				
<b>Condensed Statement of Net Position</b>				
<b>(in thousands)</b>				
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Current and other assets	\$12,128	\$14,006	\$12,530	\$19,647
Long-term assets	26,170	19,254	19,123	20,208
<b>Total assets</b>	<b>38,298</b>	<b>33,260</b>	<b>31,654</b>	<b>39,855</b>
Deferred outflow	1,866	3,723	3,106	1,756
Current liabilities	6,469	7,790	5,093	12,762
Long-term liabilities	20,432	20,022	16,139	16,238
<b>Total liabilities</b>	<b>26,901</b>	<b>27,812</b>	<b>21,232</b>	<b>29,001</b>
Deferred inflow	1,128	1,128	2,162	2,299
Net position				
Investment in capital assets	1,505	1,784	2,538	1,987
Restricted for pension	-	-	339	615
Unrestricted	5,523	6,258	8,810	7,709
<b>Total net position</b>	<b>\$ 7,028</b>	<b>\$ 8,042</b>	<b>\$11,686</b>	<b>\$10,310</b>

The statement of net position is a snapshot as of the end of the FY, reporting information on all of CMAP’s assets and deferred outflows of resources as well as liabilities and deferred inflows of resources, with the difference between the two reported as net position. At June 30, 2025, \$7,708,682 of net position reflects CMAP’s unrestricted funds. Investment in capital assets represents the book value of capital assets, net of related debt (lease obligations). CMAP classified \$614,785 of the net position as restricted funds for fulfilment of the pension obligations.

**Chicago Metropolitan Agency for Planning  
Management’s Discussion and Analysis (Unaudited)  
June 30, 2025**

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Commencing September 2020, CMAP entered into a new lease with 601 W Companies for approximately 48,000 square feet of space at the Old Post Office. GASB S87, *Leases*, was implemented in FY2022, which resulted in recording a right-to-use intangible asset associated with the building lease, which is amortized over the life of the lease, as well as the associated lease liability.

CMAP’s largest assets are capital assets, intangible (leased office space and software subscriptions), cash and accounts receivable, which together accounted for 97% and 97% of the total assets at June 30, 2025 and 2024, respectively. The largest component of total liabilities was leases, accounts payable and net pension liability, which had a combined balance of \$24,262,745 and \$19,537,288 at June 30, 2025 and 2024, respectively.

The largest component of operating revenues is federal grants. For its core operating activities, federal grants are passed to CMAP through the appropriate state Agency—primarily the Illinois Department of Transportation. The annual budget was developed with grants awarded to CMAP to support the annual workplan. Primary funding for CMAP is from the Unified Work Program (UWP) for transportation planning for northeastern Illinois programs with metropolitan planning funds from the Federal Transit Administration (FTA), the Federal Highway Administration (FHWA), and state and local sources.

**Chicago Metropolitan Agency for Planning  
Management’s Discussion and Analysis (Unaudited)  
June 30, 2025**

In 2007, the Regional Planning Act was amended and included the creation of the Comprehensive Regional Planning Fund (CRPF), of which \$3.5 million was allocated to CMAP. The CRPF was used for matching grant funds and other comprehensive regional planning purposes before it was eliminated in FY2012. Since that time, the Illinois Department of Transportation, through their state budgeting process, has annually provided up to \$3.5 million in state transportation funds to match the federal transportation funds required to come to the region.

	2023	% of Total	2024	% of Total	2025	% of Total
<b>OPERATING REVENUES</b>						
Grant revenue						
Federal	24,454	78%	25,528	74%	32,830	74%
State	5,272	17%	4,566	13%	5,626	13%
Other	331	1%	1,540	4%	1,406	3%
Contributions	939	3%	2,392	7%	2,736	6%
Miscellaneous	240	1%	300	1%	1,943	4%
Total operating revenues	<u>31,236</u>	100%	<u>34,325</u>	100%	<u>44,541</u>	100%
<b>OPERATING EXPENSES</b>						
Personnel services	13,129	44%	12,328	41%	15,149	33%
Operating expenses	1,611	5%	1,599	5%	1,798	4%
Commodities	2,202	7%	1,117	4%	1,492	3%
In-kind expenses	32	0%	1,149	4%	1,111	2%
Contractual services	11,277	38%	12,309	41%	23,596	52%
Capital outlay	-	0%	9	0%	24	0%
Depreciation expense	482	2%	633	2%	735	2%
Amortization expense - leases	1,229	4%	1,229	4%	1,447	3%
Total operating expenses	<u>29,962</u>	100%	<u>30,373</u>	100%	<u>45,353</u>	100%
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Investment income	40	-15%	33	-10%	46	-19%
Interest expense - leases	(300)	115%	(283)	86%	(265)	109%
Interest expense - SBITAs	-	0%	-	0%	(24)	10%
Loss on disposal of capital assets	-	0%	(81)	24%	-	0%
Total non-operating revenues (expenses)	<u>(260)</u>	100%	<u>(331)</u>	100%	<u>(243)</u>	100%
Increase (decrease in net position)	1,014		3,622		(1,055)	

The operating expenses of \$45,352,663 for the year ended June 30, 2025 increased by \$14,979,853 or 49% from \$30,373,810 for the year ended June 30, 2024, as compared to the increase of \$410,998 or 1% between June 30, 2024 and June 30, 2023 where operating expenses at June 30, 2023 were \$29,961,812.

## **Chicago Metropolitan Agency for Planning Management's Discussion and Analysis (Unaudited) June 30, 2025**

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The Agency implemented Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, which resulted in a restatement of July 1, 2023 net position. In accordance with the standard, the Agency reports compensated absences liability for balances which will be paid out at employee separation as well as for the portion of sick leave liability balances which are considered more than likely to be used for time off in future periods.

### **Capital Assets**

Capital assets are the furniture, office equipment, leasehold improvements, and software owned by CMAP. Capital assets of \$3,856,121 and \$3,195,773 at June 30, 2024 and 2025, respectively, decreased by \$660,348 or 17%. This decrease is due to the completion of the new ERP implementation and increased accumulated amortization and accumulated depreciation.

The Agency also reports Intangible Assets, net of accumulated amortization associated with the right-to-use of leased assets (building) and software subscriptions. The intangible assets balance, net of accumulated amortization was \$15,197,258 at June 30, 2025 as compared to \$13,727,856 at June 30, 2024.

Further capital asset and intangible asset information can be found in Note 3 of the notes to the financial statements.

### **Summary and Future Considerations**

In FY2025, CMAP reported revenues of \$44,540,945, an increase of \$10,215,753 or 30% as compared to FY2024. Federal revenues are the largest driver of this increase. Federal revenues of \$25,527,609 and \$32,829,704 at June 30, 2024 and 2025, respectively, increased by \$7,302,095 or 28.6%. Local contribution dues have been a stable, but singular, funding source for CMAP to meet the required 20% local match to 80% federal transportation dollars.

In FY2026, CMAP anticipated revenues, use of fund balance, and in-kind services are \$46,687,497 an increase of \$2,146,552 or 4.8% compared to FY2025. This increase in projected revenue is due to the following approximate grant awards from the FY2025 budget:

- \$27,400,972 award from U.S. Department of Transportation for the Unified Work Program (UWP) and \$5,501,683 award from Illinois Department of Transportation and \$1,348,561 of in-kind services from partner agencies as a match for those funds.
- \$2,000,000 award from the Illinois Department of Public Health.
- \$528,000 award from the Illinois Department of Transportation (IDOT) SPR program for e-TIP implementation and \$132,000 award from Illinois Department of Transportation as a match for those funds.
- \$300,000 award from the Schreiber Philanthropy to expend affordable and associable housing supply in Lake County.

**Chicago Metropolitan Agency for Planning  
Management's Discussion and Analysis (Unaudited)  
June 30, 2025**

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- \$1,013,910 award from the Illinois Department of Transportation (IDOT) to conduct ADA Transition Plans and \$253,477 award from Illinois Department of Transportation as a match for those funds.
- \$1,766,430 award from the Illinois Department of Transportation (IDOT) for the I-290 Blue Line Corridor program and \$441,608 award from Illinois Department of Transportation as a match for those funds.
- \$127,463 award from the Illinois Department of Natural Resources (IDNR) to conduct regional water supply planning in northeast Illinois.
- \$1,810,857 in local contribution dues.
- \$25,000 in general fund interest and \$320,000 use of fund balances.

Agency will continue to explore new grants for Agency work unfunded by any of its existing revenue sources.

**Requests for Information**

The financial report is designed to provide a general overview of the financial operations of the Chicago Metropolitan Agency for Planning. Questions concerning any of the information in this report or requests for additional information should be sent to the Deputy of Finance, Chicago Metropolitan Agency for Planning, 433 W. Van Buren, Suite 450, Chicago, Illinois 60606.

## **BASIC FINANCIAL STATEMENTS**

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

STATEMENTS OF NET POSITION

June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 6,110,041	\$ 3,547,083
Receivables	12,902,714	8,442,357
Prepaid expenses	633,941	540,867
Total current assets	<u>19,646,696</u>	<u>12,530,307</u>
<b>LONG-TERM ASSETS</b>		
Restricted cash	1,200,000	1,200,000
Net pension asset - IMRF	614,785	339,393
Capital assets, not being depreciated	-	1,478,470
Capital assets, net of accumulated depreciation	3,195,773	2,377,651
Intangible assets, net of accumulated amortization	15,197,258	13,727,856
Total long-term assets	<u>20,207,816</u>	<u>19,123,370</u>
Total assets	<u>39,854,512</u>	<u>31,653,677</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
IMRF pension items	1,606,738	2,850,829
SERS pension items	149,306	254,917
Total deferred outflows of resources	<u>1,756,044</u>	<u>3,105,746</u>
Total assets and deferred outflows of resources	<u>41,610,556</u>	<u>34,759,423</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	9,115,606	2,551,532
Accrued payroll	317,344	308,169
Compensated absences	1,045,269	1,000,450
Unearned revenue	552,051	220,604
Leases - current portion	1,064,708	1,012,188
SBITAs - current portion	667,486	-
Total current liabilities	<u>12,762,464</u>	<u>5,092,943</u>
<b>LONG-TERM LIABILITIES</b>		
Net pension liability - SERS	1,422,141	2,151,579
Total OPEB liability	142,391	165,640
Leases	12,660,290	13,821,989
SBITAs	2,013,608	-
Total long-term liabilities	<u>16,238,430</u>	<u>16,139,208</u>
Total liabilities	<u>29,000,894</u>	<u>21,232,151</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
IMRF pension items	495,286	324,807
SERS pension items	1,803,970	1,837,543
Total deferred inflows of resources	<u>2,299,256</u>	<u>2,162,350</u>
Total liabilities and deferred inflows of resources	<u>31,300,150</u>	<u>23,394,501</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,986,939	2,537,563
Restricted for pension	614,785	339,393
Unrestricted	7,708,682	8,487,966
<b>TOTAL NET POSITION</b>	<u>\$ 10,310,406</u>	<u>\$ 11,364,922</u>

See accompanying notes to financial statements.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**STATEMENTS OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION**

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>OPERATING REVENUES</b>		
Grant revenue		
Federal	\$ 32,829,704	\$ 25,527,609
State	5,626,306	4,565,513
Other	1,405,738	1,539,974
Contributions	2,735,887	2,391,865
Miscellaneous	1,943,310	300,231
	44,540,945	34,325,192
<b>OPERATING EXPENSES</b>		
Personnel services	15,148,526	12,328,280
Operating expenses	1,798,206	1,598,517
Commodities	1,492,180	1,117,229
In-kind expenses	1,111,355	1,148,914
Contractual services	23,596,085	12,308,758
Capital outlay	24,454	8,572
Depreciation expense	734,971	633,180
Amortization expense - leases and SBITAs	1,446,886	1,229,360
	45,352,663	30,372,810
	(811,718)	3,952,382
<b>OPERATING INCOME (LOSS)</b>		
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment income	46,345	33,411
Interest expense - leases	(264,965)	(283,058)
Interest expense - SBITAs	(24,178)	-
Loss on disposal of capital assets	-	(81,000)
	(242,798)	(330,647)
<b>CHANGE IN NET POSITION</b>	<b>(1,054,516)</b>	<b>3,621,735</b>
<b>NET POSITION, BEGINNING OF YEAR, AS REPORTED</b>	<b>11,364,922</b>	<b>8,041,864</b>
Change in accounting principle	-	(298,677)
<b>NET POSITION, BEGINNING OF YEAR, AS RESTATED</b>	<b>11,364,922</b>	<b>7,743,187</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 10,310,406</b>	<b>\$ 11,364,922</b>

See accompanying notes to financial statements.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**STATEMENTS OF CASH FLOWS**

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Received from other local governments	\$ 5,010,644	\$ 2,338,572
Received from operating grants	34,290,036	33,912,535
Paid to suppliers for goods and services	(20,227,688)	(18,443,981)
Paid to employees for services	(14,636,003)	(13,567,976)
	<u>4,436,989</u>	<u>4,239,150</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
None	-	-
	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(286,858)	(1,261,246)
Lease principal payments	(1,109,179)	(1,055,507)
SBITA principal payments	(235,194)	-
Interest paid - leases	(264,965)	(283,058)
Interest paid - SBITAs	(24,178)	-
	<u>(1,920,374)</u>	<u>(2,599,811)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	46,343	33,411
	<u>46,343</u>	<u>33,411</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>2,562,958</b>	<b>1,672,750</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>4,747,083</b>	<b>3,074,333</b>
	<u>4,747,083</u>	<u>3,074,333</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 7,310,041</b>	<b>\$ 4,747,083</b>
	<u>\$ 7,310,041</u>	<u>\$ 4,747,083</u>

(This statement is continued on the following page.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

STATEMENTS OF CASH FLOWS (Continued)

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>		
Cash and cash equivalents	\$ 6,110,041	\$ 3,547,083
Restricted cash	1,200,000	1,200,000
<b>TOTAL CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 7,310,041</b>	<b>\$ 4,747,083</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (811,718)	\$ 3,952,382
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Noncash activity		
Depreciation expense	734,971	633,180
Amortization expense	1,446,886	1,229,360
Changes in		
Receivables	(4,460,357)	3,428,353
Prepaid expenses	(93,074)	(279,842)
Accounts payable	6,776,311	(3,131,063)
Accrued payroll	9,175	115,759
Compensated absences payable	44,819	112,825
Unearned revenue	331,447	(353,524)
Deferred pension items	1,486,608	1,650,755
Net pension asset/liability	(1,004,830)	(3,156,177)
Total other postemployment benefit asset/liability	(23,249)	37,142
Total adjustments	5,248,707	286,768
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 4,436,989</b>	<b>\$ 4,239,150</b>
<b>NONCASH TRANSACTIONS</b>		
Contribution of subcontractor services	\$ 1,111,355	\$ 1,148,914
Capital assets purchased in accounts payable	-	212,237
Right-to-use software assets purchased with SBITA liabilities	2,916,288	-
<b>TOTAL NONCASH TRANSACTIONS</b>	<b>\$ 4,027,643</b>	<b>\$ 1,361,151</b>

See accompanying notes to financial statements.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2025 and 2024

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

On August 8, 2005, the Illinois state legislature approved the Regional Planning Act (the Act) to create a Regional Planning Board, also known as the Chicago Metropolitan Agency for Planning (the Agency). The Act called for the merger of the functions of the Chicago Area Transportation Study (CATS), the region’s federally designated metropolitan planning organization, and the Northeastern Illinois Planning Commission (NIPC). Effective July 1, 2007, these entities were merged to form the Agency. These financial statements for the Agency reflect this broadened organization. No assets, liabilities, and net position from CATS were acquired or combined as a result of the merger. Before the merger, CATS was supported entirely by the Illinois Department of Transportation. All assets, liabilities, and net assets from NIPC were assumed by the Agency during the merger. The Agency is a unit of local government incorporated under the Illinois State Statutes as a “special agency” form of government. The Agency is the comprehensive regional planning organization and is responsible for producing the integrated plan for land use and transportation for the northeastern Illinois counties of Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will.

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency’s accounting policies are described below.

a. Reporting Entity

The Agency is considered to be a primary government pursuant to GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34*, since it is legally separate and fiscally independent. These financial statements include all functions, programs, and activities under the control of the Board of Directors of the Agency. Currently, the District does not have any component units based on criteria of GASB Statement No. 61.

b. Fund Accounting

Governmental resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Agency utilizes a single proprietary fund (enterprise fund) to account for its operations.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Fund Accounting (Continued)

Enterprise Fund

The Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the Agency is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the Agency has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

c. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Operating revenues/expenses include all revenues/expenses directly related to providing proprietary fund services. Incidental revenues/expenses are reported as non-operating.

The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

d. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

e. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Agency considers all highly liquid investments with an original maturity of three months or less when purchased, including bank money market accounts, to be cash equivalents.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Investments

Investments, if any, with a maturity date greater than one year from the date of purchase are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Agency categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Agency held no investments subject to fair value measurement at June 30, 2025 or 2024.

g. Accounts Receivable

Accounts receivable, which primarily represent amounts due from other federal, state, and local governments in the form of grant payments, totaled \$12,902,714 at June 30, 2025 and \$8,442,357 at June 30, 2024. Accounts receivable are stated at the amount billed to the grantor or government. The Agency has determined that an allowance for doubtful accounts is not necessary at June 30, 2025 and 2024, based on management's evaluation of the aged accounts receivable. This evaluation of the collectability of accounts receivable is based on prior experience, known and inherent risks in the accounts, adverse situations that may affect the grantor's or government's ability to pay, and current economic conditions. Amounts deemed uncollectible are charged to expense.

h. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid expenses using the consumption method, whereby amounts are recorded as expenses during the period benefited by the goods or services.

i. Capital Assets and Intangible Assets

Capital assets consist of furniture and fixtures, office equipment, leasehold improvements, and software with an initial, individual cost of more than \$5,000 or the aggregate cost of homogenous items is more than \$10,000 and an estimated useful life in excess of one year. Capital assets are capitalized at cost when purchased or constructed and at acquisition value when donated. Major additions are capitalized, while replacements, maintenance, and repairs which do not improve or extend the lives of the respective assets are expensed in the period incurred. Depreciation and amortization is computed over their estimated useful lives and is charged as an expense

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. Capital Assets and Intangible Assets (Continued)

against operations. Depreciation and amortization is computed on a straight-line basis and accumulated depreciation and amortization is reported as a deduction from asset cost in the balance sheet. Estimated useful lives used by the Agency are as follows:

	<u>Years</u>
Furniture and fixtures	5-15
Office equipment	3-6
Software	3

Leasehold improvements have been amortized using the straight-line method over the term of the related leases.

Intangible assets represent the Agency's right-to-use a leased asset and software. These intangible assets, as defined by GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for the lease contracts of nonfinancial assets, including leased office space and for subscription arrangements of nonfinancial assets, which are amortized over the shorter of the lease term or useful life of the intangible asset.

j. Compensated Absences Payable

The Agency accrues for vesting and accumulated unused sick leave and vacation time. Sick leave is earned at a rate of one day per month for full-time employees, and a prorated amount for regular part-time staff based on the percentage of time worked. There is a limit of 458 hours on the amount of sick leave that can be accrued. Upon termination, the sick leave accrued balance will be credited towards pension service, in accordance with the guidelines of the Illinois Municipal Retirement Fund (IMRF) and the State Employees' Retirement System (SERS or the System). Vacation is earned by full-time employees at a rate of 1.25 days per month for the first four years, 1.4 days per month for years five to eight, 1.6 days (or grandfathered 1.7 days) per month for years nine to twelve, 1.75 days (or grandfathered 1.8 days) per month for years thirteen to sixteen, and 2 days (or grandfathered 2.08 days) per month thereafter. Up to 35 days of unused vacation can be carried forward.

The Agency implemented GASB Statement No. 101, *Compensated Absences*, in 2025. Agency policy permits employees to accumulate earned but unused sick leave. Sick leave is recognized as a liability if it is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. See additional information over the implementation at Note 13.

Compensated absences payable at June 30, 2025 and 2024 were \$1,045,269 and \$1,000,450, respectively.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. Net investment in capital assets represents the book value of capital assets, reduced by long term debt (leases). Restricted net position, if any, is legally restricted by outside parties for a specific purpose. Unrestricted net position does not meet the definition of restricted or invested in capital assets. If restricted or unrestricted funds are available for spending, the restricted funds are spent first.

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

m. Federal and State Agency Grant Revenues

Project funds authorized under federal and state agency grants are requisitioned from such agencies, either on an advance basis, or for reimbursement of eligible costs incurred, up to maximum amounts established under each grant. Revenues are generally recognized as eligible costs are incurred or requirements have been met. A local matching contribution is required for many federal and state grants. The Agency requests, and has been successful in the past in obtaining, contributions from local government agencies to provide for the local matching portions of the grants. Such contributions are generally recognized as revenue when received. Grants receivable represents amounts earned under grant agreements but not yet received. The balance in accounts receivable at June 30, 2025 and 2024 includes \$11,421,158 and \$8,442,357, respectively, of grants receivable.

**2. DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments - The Agency's investment policy authorizes the Agency to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government, or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, The Illinois Funds and Illinois Metropolitan Investment Fund.

## **2. DEPOSITS AND INVESTMENTS (Continued)**

It is the policy of the Agency to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Agency and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy is safety of principal, liquidity, maximum rate of return, and public trust.

### **Interest Rate Risk**

The Agency limits its exposure to interest rate risk, the risk that changes in interest rates will adversely affect the fair value of investments, by remaining sufficiently liquid to meet all operating costs, which may be reasonably anticipated. The investment policy does not limit the maximum maturity length of investments. The Agency held no investments at June 30, 2025 and 2024.

### **Concentration of Credit Risk**

Concentration of credit risk is the risk that the Agency has a high percentage of its investments in one type of investment. The Agency places no limit on the amount that may be invested in any one issuer. The Agency held no investments at June 30, 2025 and 2024.

### **Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Agency’s deposits may not be returned to it. The Agency’s investment policy strives to limit its custodial credit risk by not maintaining amounts in excess of Federal Deposit Insurance Corporation (FDIC) limits and by securing bank balances in excess of these limits by collateral held at an independent third party institution in the name of the Agency. The Agency’s deposits were fully covered under FDIC or collateral at June 30, 2025 and 2024.

### **Custodial Credit Risk - Investments**

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Agency will not be able to recover the value of its investments that are in possession of an outside party. The Agency’s investment policy does not specifically address custodial credit risk for investments. The Agency held no investments subject to custodial credit risk at June 30, 2025 and 2024.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. CAPITAL ASSETS**

A summary of changes in capital assets follows:

	2025			Balances June 30
	Balances July 1	Additions	Retirements	
Capital assets not being depreciated				
Construction in progress	\$ 1,478,469	\$ -	\$ 1,478,469	\$ -
Total capital assets not being depreciated	1,478,469	-	1,478,469	-
Capital assets being depreciated				
Furniture	921,694	7,832	-	929,526
Office equipment	5,056,676	74,622	-	5,131,298
Leasehold improvements	823,592	201,404	-	1,024,996
Software	452,891	1,269,234	-	1,722,125
Total capital assets being depreciated	7,254,853	1,553,092	-	8,807,945
Less accumulated depreciation for				
Furniture	523,437	132,043	-	655,480
Office equipment	3,681,659	437,366	-	4,119,025
Leasehold improvements	219,624	59,382	-	279,006
Software	452,481	106,180	-	558,661
Total accumulated depreciation	4,877,201	734,971	-	5,612,172
Total capital assets being depreciated, net	2,377,652	818,121	-	3,195,773
<b>CAPITAL ASSETS, NET</b>	<b>\$ 3,856,121</b>	<b>\$ 818,121</b>	<b>\$ 1,478,469</b>	<b>\$ 3,195,773</b>
Intangible capital assets being amortized				
Leased office space	\$ 18,440,403	\$ -	\$ -	\$ 18,440,403
Software subscriptions	-	2,916,288	-	2,916,288
Total intangible capital assets being amortized	18,440,403	2,916,288	-	21,356,691
Less accumulated amortization for intangible capital assets				
Leased office space	4,712,547	1,229,360	-	5,941,907
Software subscriptions	-	217,526	-	217,526
Total accumulated amortization for intangible capital assets	4,712,547	1,446,886	-	6,159,433
<b>INTANGIBLE CAPITAL ASSETS, NET</b>	<b>\$ 13,727,856</b>	<b>\$ 1,469,402</b>	<b>\$ -</b>	<b>\$ 15,197,258</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. CAPITAL ASSETS (Continued)**

	2024			Balances June 30
	Balances July 1	Additions	Retirements	
Capital assets not being depreciated				
Construction in progress	\$ 640,819	\$ 853,890	\$ 16,240	\$ 1,478,469
Total capital assets not being depreciated	640,819	853,890	16,240	1,478,469
Capital assets being depreciated				
Furniture	928,363	-	6,669	921,694
Office equipment	4,490,096	619,593	53,013	5,056,676
Leasehold improvements	839,959	-	16,367	823,592
Software	452,891	-	-	452,891
Total capital assets being depreciated	6,711,309	619,593	76,049	7,254,853
Less accumulated depreciation for				
Furniture	393,341	131,671	1,575	523,437
Office equipment	3,244,223	445,782	8,346	3,681,659
Leasehold improvements	166,086	54,906	1,368	219,624
Software	451,660	821	-	452,481
Total accumulated depreciation	4,255,310	633,180	11,289	4,877,201
Total capital assets being depreciated, net	2,455,999	(13,587)	64,760	2,377,652
<b>CAPITAL ASSETS, NET</b>	<b>\$ 3,096,818</b>	<b>\$ 840,303</b>	<b>\$ 81,000</b>	<b>\$ 3,856,121</b>
Intangible capital assets being amortized				
Leased office space	\$ 18,440,403	\$ -	\$ -	\$ 18,440,403
Total intangible capital assets being amortized	18,440,403	-	-	18,440,403
Less accumulated amortization for intangible capital assets				
Leased office space	3,483,187	1,229,360	-	4,712,547
Total accumulated amortization for intangible capital assets	3,483,187	1,229,360	-	4,712,547
<b>INTANGIBLE CAPITAL ASSETS, NET</b>	<b>\$ 14,957,216</b>	<b>\$ (1,229,360)</b>	<b>\$ -</b>	<b>\$ 13,727,856</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**4. RISK MANAGEMENT**

The Agency is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illness of employees; and natural disasters. Those risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past four fiscal years.

**5. INDIRECT COSTS**

To facilitate equitable distribution of common purpose costs that benefit more than one direct cost objective, the Agency has established an agency-wide indirect cost allocation plan. Rates are based on a percentage of direct wages, leave and fringe benefits.

**6. CONTINGENCIES**

The Agency has received significant financial assistance from federal and state agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and may be subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Agency. The Agency is not aware of any disallowed claims.

**7. ILLINOIS MUNICIPAL RETIREMENT FUND**

The Agency’s defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF is an agent multi-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained at [www.imrf.org](http://www.imrf.org) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

The table below is a summary for all pension plans as of and for the year ended June 30, 2025:

	IMRF	SERS	Total
Net pension liability (asset)	\$ (614,785)	\$ 1,422,141	\$ 807,356
Deferred outflows of resources	1,606,738	149,306	1,756,044
Deferred inflows of resources	495,286	1,803,970	2,299,256
Pension expense (revenue)	1,509,662	(576,989)	932,673

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

The table below is a summary for all pension plans as of and for the year ended June 30, 2024:

	IMRF	SERS	Total
Net pension liability (asset)	\$ (339,393)	\$ 2,151,579	\$ 1,812,186
Deferred outflows of resources	2,850,829	254,917	3,105,746
Deferred inflows of resources	324,807	1,837,543	2,162,350
Pension expense (revenue)	(671,119)	(181,544)	(852,663)

*Plan Administration*

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Plan Membership*

At December 31, 2024 and 2023, IMRF membership consisted of:

	2024	2023
Inactive employees or their beneficiaries currently receiving benefits	92	92
Inactive employees entitled to but not yet receiving benefits	114	99
Active employees	114	113
<b>TOTAL</b>	<b>320</b>	<b>304</b>

*Benefits*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Benefits (Continued)*

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

*Contributions*

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The Agency is required to contribute at an actuarially determined rate. The employer rate for the fiscal years ended June 30, 2025 and June 30, 2024 was 3.31% and 2.60%, respectively, of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees.

*Actuarial Assumptions*

The Agency's net pension liability was measured at December 31, 2024 and 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same dates using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2024	December 31, 2023
Actuarial cost method	Entry-age normal	Entry-age normal
Assumptions		
Price inflation	2.25%	2.25%
Salary increases	2.85% to 13.75%	2.85% to 13.75%
Interest rate	7.25%	7.25%
Cost of living increases	3.00%	3.00%
Asset valuation method	Fair value	Fair value

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Actuarial Assumptions (Continued)*

In 2024, for nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

In 2023, for nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.25% at December 31, 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Agency contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Long-Term Expected Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Long-Term Expected Rate of Return (Continued)*

percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following tables:

2024

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	33.50%	4.35%
International equity	18.00%	5.40%
Fixed income	24.50%	5.20%
Real estate	10.50%	6.40%
Alternative investments	12.50%	4.85 to 6.25%
Cash equivalents	1.00%	3.60%
TOTAL	100.00%	

2023

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	34.50%	5.00%
International equity	18.00%	6.35%
Fixed income	24.50%	4.75%
Real estate	10.50%	6.30%
Alternative investments	11.50%	6.05 to 8.65%
Cash equivalents	1.00%	3.80%
TOTAL	100.00%	

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2024	\$ 36,838,223	\$ 37,177,616	\$ (339,393)
Changes for the period			
Service cost	857,008	-	857,008
Interest	2,626,709	-	2,626,709
Difference between expected and actual experience	(499,478)	-	(499,478)
Changes in assumptions	-	-	-
Employer contributions	-	296,593	(296,593)
Employee contributions	-	480,414	(480,414)
Net investment income	-	3,691,102	(3,691,102)
Benefit payments and refunds	(2,072,523)	(2,072,523)	-
Administrative expense/other	-	(1,208,478)	1,208,478
Net changes	911,716	1,187,108	(275,392)
BALANCES AT DECEMBER 31, 2024	\$ 37,749,939	\$ 38,364,724	\$ (614,785)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Changes in the Net Pension Liability (Asset) (Continued)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2023	\$ 34,771,633	\$ 33,845,356	\$ 926,277
Changes for the period			
Service cost	804,612	-	804,612
Interest	2,475,268	-	2,475,268
Difference between expected and actual experience	931,229	-	931,229
Changes in assumptions	(79,884)	-	(79,884)
Employer contributions	-	265,332	(265,332)
Employee contributions	-	453,190	(453,190)
Net investment income	-	3,749,755	(3,749,755)
Benefit payments and refunds	(2,064,635)	(2,064,635)	-
Administrative expense/other	-	928,618	(928,618)
Net changes	2,066,590	3,332,260	(1,265,670)
BALANCES AT DECEMBER 31, 2023	\$ 36,838,223	\$ 37,177,616	\$ (339,393)

There was a change in assumptions related to mortality rates.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the years ended June 30, 2025 and 2024, the Agency recognized pension expense of \$1,509,662 and \$(671,119), respectively. At June 30, 2025, the Agency reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 544,013	\$ 450,934
Changes in assumption	-	44,352
Agency contributions subsequent to the measurement date	223,318	-
Net difference between projected and actual earnings on pension plan investments	839,407	-
<b>TOTAL</b>	<b>\$ 1,606,738</b>	<b>\$ 495,286</b>

At June 30, 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 846,093	\$ 224,929
Changes in assumption	-	99,878
Agency contributions subsequent to the measurement date	142,737	-
Net difference between projected and actual earnings on pension plan investments	1,861,999	-
<b>TOTAL</b>	<b>\$ 2,850,829</b>	<b>\$ 324,807</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)**

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)*

\$223,318 reported as deferred outflows of resources related to pensions resulting from agency contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the reporting year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending</u> <u>June 30,</u>	
2026	\$ 407,260
2027	1,194,514
2028	(496,341)
2029	(217,299)
2030	-
Thereafter	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 888,134</u></b>

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Agency calculated using the discount rate of 7.25% as well as what the Agency's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

2025

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 3,092,536	\$ (614,785)	\$ (3,471,879)

2024

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 3,372,583	\$ (339,393)	\$ (3,263,792)

**8. STATE EMPLOYEES' RETIREMENT SYSTEM**

As of September 2008, employees who were eligible to participate in the State Employees' Retirement System (SERS) under CATS were allowed to participate in SERS, a pension trust fund in the State of Illinois (the State) reporting entity. CATS merged with the NIPC to create the current agency. SERS is a single-employer defined benefit Public Employee Retirement System (PERS) in which state employees, except those covered by the State Universities, Teachers', General Assembly, and Judges' Retirement Systems, participate. Although SERS is a single-employer defined benefit plan, the Agency's participation in SERS is considered to be that of a cost-sharing, multiple-employer pension plan. The financial position and results of operations of SERS for fiscal year 2024 are included in the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2025. SERS issues separate financial statements that may be obtained by writing to SERS, 2101 South Veterans Parkway, Springfield, Illinois 62794-9255 or at [www.srs.illinois.gov](http://www.srs.illinois.gov).

*Plan Administration*

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting, the same basis as they are reported by SERS. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable. Investments are reported at fair value.

*Benefits Provided*

The System is governed by Chapter 40, Article 5/14 of the Illinois Compiled Statutes (ILCS). Vesting and benefit provisions of the System are defined in the ILCS. The retirement annuity is based on the member's final average compensation and the number of years of service credit that have been established. The retirement benefit formula available to general state employees is 1.67% for each year of covered service and 2.20% for each year of noncovered service. Alternative formula employees have a formula of 2.50% for covered service and 3% for noncovered service. The maximum retirement annuity payable is 75% of final average compensation for regular employees and 80% for alternative formula employees. The minimum retirement annuity payable is \$15 for each year of covered employment and \$25 for each year of noncovered employment.

*Contributions*

Employees participating in SERS are required to contribute 4% of their annual salary. The member rate is established by state statute. The Agency pays employer retirement contributions based upon an actuarial determined percentage of their payroll. For the fiscal years ended June 30, 2025 and 2024, the employer contribution rate was 54.96% and 50.54%, respectively. Effective for pay periods beginning after December 31, 1991, the State opted to pay the employee portion of retirement of most state agencies (including the Agency) with employees covered by the State Employees' and Teachers' Retirement

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Contributions (Continued)*

Systems. However, effective with the fiscal year 2004 budget, the State opted to stop paying the portion of the retirement for any state agencies (including the Agency) for certain classes of employees covered by the State Employees' and Teachers' Retirement Systems. The pickup, when applicable, is subject to sufficient annual appropriations and those employees covered may vary across employee groups and state agencies. For the years ended June 30, 2025 and 2024, salaries totaling \$152,867 and \$249,957, respectively, were paid that required employer contributions of \$78,237 and \$126,337, respectively, which was equal to the Agency's actual contributions.

*Net Pension Liability*

At June 30, 2025 and 2024, the Agency reported a liability of \$1,422,141 and \$2,151,579, respectively, for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2024 and 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The Agency's proportion of the net pension liability was based on the Agency's actual contributions to SERS for the years ended June 30, 2025 and 2024 plan relative to the contributions of all participating employers, actuarially determined. At June 30, 2025 and 2024, the Agency's proportion was 0.0043% and 0.0065%, respectively.

*Actuarial Assumptions*

The Agency's net pension liability was measured as of June 30, 2024 and 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date, using the following actuarial methods and assumptions.

Actuarial valuation date	June 30, 2024	June 30, 2023
Actuarial cost method	Entry-age normal	Entry-age normal
Assumptions		
Inflation	2.25%	2.25%
Salary increases	Various	Various
Investment rate of return	6.75%	6.75%
Cost of living adjustments	Tier 1 - 3.00% Tier 2 - 3.00% or ½ of CPI, whichever is less	Tier 1 - 3.00% Tier 2 - 3.00% or ½ of CPI, whichever is less
Asset valuation method	Fair value	Fair value

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Actuarial Assumptions (Continued)*

For June 30, 2024, mortality was assumed based on the Pub-2010 General and Public Safety Healthy Retiree mortality tables, sex distinct, with rates projected forward from 2010 using the fully generated MP-2021 projection scale.

For June 30, 2023, mortality was assumed based on the Pub-2010 General and Public Safety Healthy Retiree mortality tables, sex distinct, with rates projected forward from 2010 using the fully generated MP-2021 projection scale.

The long-term expected real rate of return on pension plan investments was determined based on information provided by the Illinois State Board of Investment (ISBI) in conjunction with its investment consultant, Meketa Investment Group. The ISBI and Meketa Investment Group provided the simulated average 20-year annualized geometric return for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation at June 30, 2025 and 2024, the 20-year simulated real rates of return are summarized in the following tables:

2025

Asset Class	Target	Long-Term Expected Real Rate of Return
U.S. equity	22.00%	6.50%
Developed foreign equity	13.00%	7.60%
Emerging market equity	8.00%	7.80%
Private equity	10.00%	8.80%
Intermediate investment grade bonds	2.00%	5.10%
Long-term government bonds	19.00%	6.80%
TIPS	14.00%	2.50%
High yield and bank loans	5.00%	2.80%
Opportunistic debt	3.00%	2.30%
Real estate	10.00%	5.60%
Infrastructure	3.00%	6.10%

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Actuarial Assumptions (Continued)*

2024

Asset Class	Target	Long-Term Expected Real Rate of Return
U.S. equity	23.00%	4.60%
Developed foreign equity	13.00%	4.90%
Emerging market equity	8.00%	5.90%
Private equity	9.00%	6.90%
Intermediate investment grade bonds	15.00%	(0.50)%
Long-term government bonds	5.00%	0.30%
TIPS	3.00%	(0.50)%
High yield and bank loans	2.00%	1.90%
Opportunistic debt	9.00%	4.40%
Real estate	10.00%	3.30%
Infrastructure	3.00%	6.80%

*Discount Rate*

A single discount rate of 6.59% (6.59% in 2023) was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.75% and a municipal bond rate of 3.97% (3.86% in 2023), based on an index of 20-year general obligation bonds with an average AA credit rating as published by the Federal Reserve. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2077 at June 30, 2025. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2077, and the municipal bond rate was applied to all benefits payments after that date.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the years ended June 30, 2025 and 2024, the Agency recognized pension expense (benefit) of \$(576,989) and \$(181,544), respectively. At June 30, 2025, the Agency reported deferred outflows of resources and deferred inflows of resources related to SERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 49,566	\$ -
Changes in assumption	4,881	53,391
Agency contributions subsequent to the measurement date	84,011	-
Net difference between projected and actual earnings on pension plan investments	10,848	-
Changes in proportion	-	1,750,579
	<u>\$ 149,306</u>	<u>\$ 1,803,970</u>
<b>TOTAL</b>	<b>\$ 149,306</b>	<b>\$ 1,803,970</b>

At June 30, 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to SERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 55,571	\$ -
Changes in assumption	26,767	131,936
Agency contributions subsequent to the measurement date	126,337	-
Net difference between projected and actual earnings on pension plan investments	46,242	-
Changes in proportion	-	1,705,607
	<u>\$ 254,917</u>	<u>\$ 1,837,543</u>
<b>TOTAL</b>	<b>\$ 254,917</b>	<b>\$ 1,837,543</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)*

\$84,011 reported as deferred outflows of resources related to pensions resulting from agency contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the reporting year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SERS will be recognized in pension expense as follows:

<u>Year Ending</u> <u>June 30,</u>	
2026	\$ (683,469)
2027	(610,008)
2028	(368,129)
2029	(77,069)
2030	-
Thereafter	-
	<hr/>
<b>TOTAL</b>	<b><u><u>\$ (1,738,675)</u></u></b>

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the Agency's proportionate share of the net pension liability to changes in the discount rate. The table below presents the proportionate share of the net pension liability of the Agency calculated using the discount rate of 6.59% as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.59%) or 1 percentage point higher (7.59%) than the current rate:

2025

	1% Decrease (5.59%)	Current Discount Rate (6.59%)	1% Increase (7.59%)
	<hr/>		
Agency's proportionate share of the net pension liability	\$ 1,742,170	\$ 1,422,141	\$ 1,157,396

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**8. STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)**

*Discount Rate Sensitivity (Continued)*

2024

	1% Decrease (5.59%)	Current Discount Rate (6.59%)	1% Increase (7.59%)
Agency's proportionate share of the net pension liability	\$ 2,620,670	\$ 2,151,579	\$ 1,763,594

*Pension Plan Fiduciary Net Position*

Detailed information about SERS' fiduciary net position is available in the separately issued SERS financial report.

*Amounts Due to SERS*

At June 30, 2025 and 2024, amounts due and payable to SERS were \$6,933 and \$8,162, respectively.

**9. DEFINED CONTRIBUTION PLAN**

The Agency provides a voluntary retirement benefit for all of its full-time employees through a defined contribution plan, which is administered by Empower Retirement. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate from the date of employment. Employees are immediately vested without regard to additional service and no substantial risk of forfeiture. Employees can contribute any dollar amount up to the IRS applicable annual limit. The Agency does not contribute any amounts to the defined contribution plan except for one employee. Based on the employee's contract, the Agency contributes up to 50% of the annual maximum amount. Provisions may be amended only by the CMAP Board. The CMAP Board amended the by-laws of the plan effective January 1, 2016. The Agency contributed \$0 and \$9,531 to the plan during the years ended June 30, 2025 and 2024, respectively. There were no forfeitures during the years ended June 30, 2025 and 2024.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, the Agency provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and employer contributions are governed by the Agency and can be amended by the Agency through its personnel manual. Certain benefits are controlled by state laws and can only be changed by the Illinois legislature. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report.

b. Benefits Provided

The Agency provides pre and post-Medicare postretirement health insurance to retirees, their spouses, and dependents (enrolled at time of employee’s retirement). To be eligible for benefits, the employee must qualify for retirement under the Agency’s IMRF retirement plan. The retirees pay 100% of the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the Agency’s health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

c. Membership

At June 30, 2025 and 2024 membership consisted of:

	2025	2024
Active employees	91	91
Inactive employees entitled to but not yet receiving benefits	-	-
Inactive employees currently receiving benefits	1	1
<b>TOTAL</b>	<b>92</b>	<b>92</b>
Participating employers	1	1

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

d. Total OPEB Liability

The Agency's total OPEB liability of \$142,391 and \$165,640 was measured as of June 30, 2025 and 2024, respectively, and was determined by an actuarial valuation using the alternative measurement method at July 1, 2024 rolled forward at June 30, 2025 and July 1, 2023 rolled forward at July 1, 2024 respectively.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at June 30, 2025 and June 30, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial valuation date	July 1, 2024	July 1, 2023
Actuarial cost method	Entry-age normal	Entry-age normal
Actuarial value of assets	N/A	N/A
Assumptions		
Inflation	3.00%	3.00%
Salary increases	4.00%	4.00%
Discount rate	4.81%	4.21%
Health cost trend rates	6.50% Initial 4.50% Ultimate	6.50% Initial 4.50% Ultimate

The discount rate was based on the index rate for tax-exempt general obligation, municipal bonds rated AA or better at June 30, 2025 and June 30, 2024.

For 2024, Mortality rates were based on the PubG.H-2010 General Mortality with Mortality Improvement using Scale MP-2020 for Males or Females. The mortality table reflects recent rates developed by the Society of Actuaries.

For 2023, Mortality rates were based on the PUbG.H-2010 General Mortality with Mortality Improvement using Scale MP-2020 for Males or Females. The mortality table reflects recent rates developed by the Society of Actuaries.

The actuarial assumptions used in the July 1, 2024 are based on 10% participation assumed, with 35% electing spouse coverage. The actuarial assumptions used in the July 1, 2023 valuations are based on 10% participation assumed, with 35% electing spouse coverage.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JULY 1, 2024	<u>\$ 165,640</u>
Changes for the period	
Service cost	18,539
Interest	6,128
Difference between expected and actual experience	-
Changes in benefit terms	-
Changes in assumptions	(7,763)
Other changes	-
Benefit payments	<u>(40,153)</u>
Net changes	<u>(23,249)</u>
BALANCES AT JUNE 30, 2025	<u>\$ 142,391</u>
	<u>Total OPEB Liability</u>
BALANCES AT JULY 1, 2023	<u>\$ 128,498</u>
Changes for the period	
Service cost	19,420
Interest	4,517
Difference between expected and actual experience	(10,947)
Changes in benefit terms	-
Changes in assumptions	62,412
Other changes	-
Benefit payments	<u>(38,260)</u>
Net changes	<u>37,142</u>
BALANCES AT JUNE 30, 2024	<u>\$ 165,640</u>

There were changes in assumptions related to the discount rate in 2025 and discount rate and demographic assumptions in 2024.

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate.

The table below presents the total OPEB liability of the Agency calculated using the discount rate of 4.81% as well as what the Agency total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.81%) or 1 percentage point higher (5.81%) than the current rate:

2025

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB liability	\$ 150,032	\$ 142,391	\$ 135,410

2024

	1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
Total OPEB liability	\$ 173,596	\$ 165,640	\$ 158,293

The table below presents the total OPEB liability of the Agency calculated using the healthcare rate of 6.50% (6.50% in 2024) as well as what the Agency's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5.50% and 5.50% in 2025 and 2024, respectively) or 1 percentage point higher (7.50% and 7.50% in 2025 and 2024, respectively) than the current rate:

2025

	1% Decrease (5.50%)	Current Healthcare Rate (6.50%)	1% Increase (7.50%)
Total OPEB liability	\$ 132,979	\$ 142,391	\$ 153,409

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

g. Rate Sensitivity (Continued)

2024

	1% Decrease (5.50%)	Current Healthcare Rate (6.50%)	1% Increase (7.50%)
Total OPEB liability	\$ 155,898	\$ 165,640	\$ 176,882

h. OPEB Expense

For the years ended June 30, 2025 and 2024, the Agency recognized OPEB expense of \$27,915 and \$27,845, respectively.

**11. LEASES**

The Agency entered into a lease agreement on January 3, 2019. The lease period commenced on September 1, 2020 and extends through August 31, 2035. The Agency also pays additional rent for its share of operating expenses and taxes. Additional rents for the years ended June 30, 2025 and 2024 equaled \$820,824 and \$816,596, respectively. The total intangible right-to-use asset acquired under this agreement was \$18,440,403.

As part of the lease agreement, the Agency is required to post an irrevocable standby letter of credit in the amount of \$1,200,000. This amount is presented as restricted cash on the Agency's statement of net position.

The following is a summary of changes in lease payable for the fiscal years ended June 30, 2025 and 2024:

2025	Beginning Balance	Additions	Reductions	Ending Balances	Current Portion	Long-Term Portion
Lease payable	\$ 14,834,177	\$ -	\$ 1,109,179	\$ 13,724,998	\$ 1,064,708	\$ 12,660,290
<b>TOTAL</b>	<b>\$ 14,834,177</b>	<b>\$ -</b>	<b>\$ 1,109,179</b>	<b>\$ 13,724,998</b>	<b>\$ 1,064,708</b>	<b>\$ 12,660,290</b>

2024	Beginning Balance	Additions	Reductions	Ending Balances	Current Portion	Long-Term Portion
Lease payable	\$ 15,889,684	\$ -	\$ 1,055,507	\$ 14,834,177	\$ 1,012,188	\$ 13,821,989
<b>TOTAL</b>	<b>\$ 15,889,684</b>	<b>\$ -</b>	<b>\$ 1,055,507</b>	<b>\$ 14,834,177</b>	<b>\$ 1,012,188</b>	<b>\$ 13,821,989</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**11. LEASES (Continued)**

The following schedule reflects the Agency’s future obligations under the lease payable:

Fiscal Year	Business-Type Activities	
	Principal	Interest
2026	\$ 1,064,708	\$ 247,577
2027	1,115,730	227,700
2028	1,170,173	206,844
2029	1,226,461	184,977
2030	1,284,666	162,065
2031-2035	7,818,763	413,364
2036	44,497	-
<b>TOTAL</b>	<b>\$ 13,724,998</b>	<b>\$ 1,442,527</b>

**12. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

In accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, the Agency’s SBITA activity is as follows:

The Agency entered into two SBITA arrangements with start dates ranging from July 2024 to April 2025, for the right-to-use software. Payments ranging from \$85,063 to \$692,088 are due in annual installments, through March 2030. Total intangible right-to-use assets acquired under these arrangements are \$2,916,288.

The following is a summary of changes in SBITA liabilities for the fiscal year ended June 30, 2025:

2025	Beginning Balance	Additions	Reductions	Ending Balances	Current Portion	Long-Term Portion
SBITA liabilities	\$ -	\$ 2,916,288	\$ 235,194	\$ 2,681,094	\$ 667,486	\$ 2,013,608
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,916,288</b>	<b>\$ 235,194</b>	<b>\$ 2,681,094</b>	<b>\$ 667,486</b>	<b>\$ 2,013,608</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING**  
**CHICAGO, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**13. CHANGE IN ACCOUNTING PRINCIPLE**

For the fiscal year ended June 30, 2025, the Agency implemented GASB Statement No. 101, *Compensated Absences*. The Agency now recognizes an estimated amount of sick leave earned as of fiscal year-end that will more likely than not be used by employees as time off in future years as part of the liability for compensated absences. The beginning net position for the fiscal year ending June 30, 2024 have been restated to reflect the new guidance as follows:

BUSINESS-TYPE ACTIVITIES

BEGINNING NET POSITION, JULY 1, 2023, AS REPORTED	<u>\$ 8,041,864</u>
Change in accounting principle - GASB 101	<u>(298,677)</u>
Total net restatement	<u>(298,677)</u>
BEGINNING NET POSITION, JULY 1, 2023, AS RESTATED	<u>\$ 7,743,187</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Actuarially determined contribution	\$ 671,455	\$ 595,557	\$ 537,630	\$ 425,305	\$ 415,581	\$ 601,565	\$ 578,562	\$ 384,042	\$ 274,166	\$ 370,484
Contributions in relation to the actuarially determined contribution	671,455	595,557	537,630	425,305	415,581	601,565	578,562	384,042	274,166	370,484
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,431,154	\$ 6,761,637	\$ 7,061,519	\$ 7,167,230	\$ 7,266,874	\$ 8,042,206	\$ 8,237,917	\$ 9,523,571	\$ 10,561,787	\$ 11,195,046
Contributions as a percentage of covered payroll	10.44%	8.81%	7.61%	5.93%	5.72%	7.48%	7.02%	4.03%	2.60%	3.31%

Notes to Required Supplementary Information

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of pay, closed, and the remaining amortization period was 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually, and postretirement benefit increases of 2.75% compounded annually.

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
STATE EMPLOYEES' RETIREMENT SYSTEM**

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED JUNE 30,</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Contractually required contribution	\$ 319,580	\$ 316,947	\$ 343,645	\$ 316,947	\$ 319,487	\$ 329,474	\$ 327,926	\$ 188,772	\$ 126,337	\$ 78,237
Contributions in relation to the contractually required contribution	319,580	316,947	343,645	316,947	319,487	329,474	327,926	188,772	126,337	84,011
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ (5,774)</b>								
Covered payroll	\$ 700,819	\$ 711,151	\$ 636,226	\$ 612,364	\$ 588,438	\$ 601,384	\$ 575,903	\$ 339,030	\$ 249,957	\$ 152,867
Contributions as a percentage of covered payroll	45.60%	44.57%	54.01%	51.76%	54.29%	54.79%	56.94%	55.68%	50.54%	54.96%

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>TOTAL PENSION LIABILITY</b>										
Service cost	\$ 629,735	\$ 605,958	\$ 654,425	\$ 646,295	\$ 675,843	\$ 670,314	\$ 748,058	\$ 708,557	\$ 804,612	\$ 857,008
Interest	1,792,628	1,888,864	1,972,337	2,014,861	2,084,410	2,261,314	2,358,185	2,389,489	2,475,268	2,626,709
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	401,518	201,427	490,253	221,273	1,526,719	511,924	(656,680)	78,747	931,229	(499,478)
Changes of assumptions	-	-	(895,641)	753,122	-	(248,708)	-	-	(79,884)	-
Benefit payments, including refunds of member contributions	(1,484,519)	(1,573,189)	(1,641,833)	(1,658,806)	(1,870,511)	(1,817,774)	(1,977,368)	(2,018,698)	(2,064,635)	(2,072,523)
Net change in total pension liability	1,339,362	1,123,060	579,541	1,976,745	2,416,461	1,377,070	472,195	1,158,095	2,066,590	911,716
Total pension liability - beginning	24,329,104	25,668,466	26,791,526	27,371,067	29,347,812	31,764,273	33,141,343	33,613,538	34,771,633	36,838,223
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 25,668,466</b>	<b>\$ 26,791,526</b>	<b>\$ 27,371,067</b>	<b>\$ 29,347,812</b>	<b>\$ 31,764,273</b>	<b>\$ 33,141,343</b>	<b>\$ 33,613,538</b>	<b>\$ 34,771,633</b>	<b>\$ 36,838,223</b>	<b>\$ 37,749,939</b>
<b>PLAN FIDUCIARY NET POSITION</b>										
Contributions - employer	\$ 773,024	\$ 607,640	\$ 548,574	\$ 526,380	\$ 323,251	\$ 549,072	\$ 672,910	\$ 492,169	\$ 265,332	\$ 296,593
Contributions - member	289,402	294,338	313,272	337,003	322,535	357,573	383,099	390,743	453,190	480,414
Net investment income	121,339	1,693,805	4,747,113	(1,773,300)	5,268,821	4,656,567	6,101,525	(5,152,156)	3,749,755	3,691,102
Benefit payments, including refunds of member contributions	(1,484,519)	(1,573,189)	(1,641,833)	(1,658,806)	(1,870,511)	(1,817,774)	(1,977,368)	(2,018,698)	(2,064,635)	(2,072,523)
Administrative expense/other	354,390	288,933	(452,570)	599,102	357,613	250,139	(781,213)	(51,851)	928,618	(1,208,478)
Net change in plan fiduciary net position	53,636	1,311,527	3,514,556	(1,969,621)	4,401,709	3,995,577	4,398,953	(6,339,793)	3,332,260	1,187,108
Plan fiduciary net position - beginning	24,478,812	24,532,448	25,843,975	29,358,531	27,388,910	31,790,619	35,786,196	40,185,149	33,845,356	37,177,616
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 24,532,448</b>	<b>\$ 25,843,975</b>	<b>\$ 29,358,531</b>	<b>\$ 27,388,910</b>	<b>\$ 31,790,619</b>	<b>\$ 35,786,196</b>	<b>\$ 40,185,149</b>	<b>\$ 33,845,356</b>	<b>\$ 37,177,616</b>	<b>\$ 38,364,724</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 1,136,018</b>	<b>\$ 947,551</b>	<b>\$ (1,987,464)</b>	<b>\$ 1,958,902</b>	<b>\$ (26,346)</b>	<b>\$ (2,644,853)</b>	<b>\$ (6,571,611)</b>	<b>\$ 926,277</b>	<b>\$ (339,393)</b>	<b>\$ (614,785)</b>

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	95.57%	96.46%	107.26%	93.33%	100.08%	107.98%	119.55%	97.34%	100.92%	101.63%
Covered payroll	\$ 6,431,154	\$ 6,540,849	\$ 6,961,597	\$ 7,171,399	\$ 7,167,430	\$ 7,946,056	\$ 8,186,247	\$ 8,683,164	\$ 10,055,760	\$ 10,785,218
Employer's net pension liability (asset) as a percentage of covered payroll	17.66%	14.49%	(28.55%)	27.32%	(0.37%)	(33.29%)	(80.28%)	10.67%	(3.38%)	(5.70%)

Notes to Required Supplementary Information

Changes in assumptions and benefit terms:

2017 - price inflation, salary increases, retirement age, and mortality tables

2018 - discount rate

2020 - price inflation, salary increases, and mortality tables

2023 - mortality rates

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULE OF THE EMPLOYER'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
STATE EMPLOYEES' RETIREMENT SYSTEM**

Last Ten Fiscal Years

<b>MEASUREMENT DATE JUNE 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Employer's proportion of the net pension liability	0.0216%	0.0167%	0.0173%	0.0154%	0.0136%	0.0134%	0.0131%	0.0125%	0.0065%	0.0043%
Employer's proportionate share of the net pension liability	\$ 6,049,769	\$ 5,702,285	\$ 5,692,915	\$ 5,090,687	\$ 4,541,591	\$ 4,672,403	\$ 4,336,194	\$ 4,042,086	\$ 2,151,579	\$ 1,422,141
Employer's covered payroll	936,342	700,819	711,151	612,364	588,438	601,384	575,903	188,772	249,957	152,867
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	646.11%	813.66%	800.52%	831.32%	771.80%	776.94%	752.94%	2,141.25%	860.78%	930.31%
Plan fiduciary net position as a percentage of the total pension liability	35.27%	30.58%	33.44%	34.57%	35.64%	35.51%	41.91%	40.73%	41.37%	43.34%

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Eight Fiscal Years

MEASUREMENT DATE JUNE 30,	2018	2019	2020	2021	2022	2023	2024	2025
<b>TOTAL OPEB LIABILITY</b>								
Service cost	\$ 9,479	\$ 9,775	\$ 17,354	\$ 18,385	\$ 17,168	\$ 12,677	\$ 19,420	\$ 18,539
Interest	4,183	5,088	4,506	3,618	2,834	4,712	4,517	6,128
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(9,683.00)	-	(8,521)	-	11,748	-	(10,947)	-
Changes of assumptions	41,670	3,796	(23,888)	5,910	(16,445)	(395)	62,412	(7,763)
Other changes	-	-	651	-	-	-	-	-
Benefit payments	(16,219)	(18,153)	(16,138)	(15,084)	(52,765)	(7,414)	(38,260)	(40,153)
Net change in total OPEB liability	29,430	506	(26,036)	12,829	(37,460)	9,580	37,142	(23,249)
Total OPEB liability - beginning	139,649	169,079	169,585	143,549	156,378	118,918	128,498	165,640
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 169,079</b>	<b>\$ 169,585</b>	<b>\$ 143,549</b>	<b>\$ 156,378</b>	<b>\$ 118,918</b>	<b>\$ 128,498</b>	<b>\$ 165,640</b>	<b>\$ 142,391</b>
Covered-employee payroll	\$ 7,261,689	\$ 7,261,689	\$ 8,206,545	\$ 8,206,545	\$ 7,381,411	\$ 7,381,411	\$ 8,262,326	\$ 8,577,771
Employer's total OPEB liability as a percentage of covered-employee payroll	2.33%	2.34%	1.75%	1.91%	1.61%	1.74%	2.00%	1.66%

Notes to Required Supplementary Information

Changes in assumptions and benefit terms:

- 2018 - discount rate, per capita costs, healthcare trend rates, and mortality tables
- 2019 - discount rate
- 2020 - discount rate
- 2021 - discount rate
- 2022 - discount rate and mortality tables
- 2023 - discount rate
- 2024 - discount rate and demographic assumptions
- 2025 - discount rate

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

## **SUPPLEMENTARY INFORMATION**

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL**

For the Year Ended June 30, 2025 with Comparative 2024 Actual

	<b>2025</b>		<b>2024</b>
	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>			
Grants	\$ 40,620,126	\$ 39,606,640	\$ 30,472,920
Contributions	1,827,494	2,735,887	2,391,865
Product sales, fees, and investment income	-	1,131,557	321,901
In-kind contributions	1,212,585	1,111,355	1,148,914
Miscellaneous	759,484	1,851	23,003
<b>Total revenues</b>	<b>44,419,689</b>	<b>44,587,290</b>	<b>34,358,603</b>
<b>EXPENSES</b>			
Personnel services	14,896,460	15,607,055	11,112,257
Operating expenses	4,445,812	874,975	614,440
Commodities	466,590	1,492,180	1,117,229
Occupancy expense	2,123,641	2,201,928	2,231,586
Contractual services	21,646,615	23,855,457	12,308,758
Capital outlay	141,000	99,075	1,563,055
In-kind services	-	1,111,355	1,148,914
<b>Total expenses</b>	<b>43,720,118</b>	<b>45,242,025</b>	<b>30,096,239</b>
<b>OPERATING INCOME (LOSS)</b>	<b>699,571</b>	<b>(654,735)</b>	<b>4,262,364</b>
<b>CHANGE IN BUDGETARY NET POSITION</b>	<b>\$ 699,571</b>	<b>(654,735)</b>	<b>4,262,364</b>
<b>NET POSITION, BEGINNING OF YEAR, AS REPORTED</b>		<b>11,364,922</b>	<b>8,041,864</b>
Change in accounting principle		-	(298,677)
<b>NET POSITION, BEGINNING OF YEAR, AS RESTATED</b>		<b>11,364,922</b>	<b>7,743,187</b>
<b>BUDGETARY NET POSITION, END OF YEAR</b>		<b>10,710,187</b>	<b>12,005,551</b>
<b>BUDGET TO GAAP RECONCILIATION</b>			
Depreciation		(734,971)	(633,180)
Amortization - intangible assets		(1,446,886)	(1,229,360)
Pension and OPEB expense		458,529	(1,216,023)
GASB 87 Lease adjustment		1,278,697	1,247,509
GASB 96 SBITA adjustment		259,372	-
Lease interest expense		(264,965)	(283,058)
SBITA interest expense		(24,178)	-
Capital outlay capitalized		74,621	1,473,483
<b>Net decrease in net position, budget to GAAP</b>		<b>(399,781)</b>	<b>(640,629)</b>
<b>NET POSITION, END OF YEAR</b>		<b>\$ 10,310,406</b>	<b>\$ 11,364,922</b>

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

SCHEDULE OF GRANT RECEIPTS, EXPENSES, AND BALANCES

For the Year Ended June 30, 2025

Grant No.	Grantor	Grant Period From To		Total Project Amount	Grant Amount	Grant Receipts				Expenses			Grant Balance 6/30/2025	Status
						Prior FY 25 Receipts	FY 25 Receipts	Receivable 6/30/2025	Refund	Remaining Grant 6/30/2025	Prior FY 25 Expense	FY 25 Expense		
S797	MacArthur	9/1/2021	8/31/2024	\$ 300,000	\$ 300,000	\$ 241,824	\$ 58,176	\$ -	\$ -	\$ -	\$ 241,770	\$ 58,176	\$ 54	Closed
S797	MacArthur	9/1/2024	8/31/2027	300,000	300,000	-	23,671	-	-	276,329	-	23,671	276,329	Open
S814	SPR	1/1/2022	12/31/2024	548,000	548,000	485,305	51,857	-	-	10,838	485,305	51,857	10,838	Open
S822	SPR	9/1/2021	6/30/2024	463,000	463,000	160,464	141,581	75,863	-	85,092	141,581	217,444	103,975	Open
S826	IDOT	7/1/2020	6/30/2025	716,000	716,000	200,271	98,232	153,242	-	264,255	408,948	251,474	55,578	Open
S842	IEPA	6/14/2022	8/30/2024	196,716	196,716	109,271	33,124	-	-	54,321	163,592	33,124	-	Open
S843	Ecopia	12/1/2021	6/30/2026	3,501,222	3,501,222	2,386,176	1,115,046	-	-	-	2,386,176	1,115,046	-	Open
S846	IDOT	7/1/2022	6/30/2025	400,000	400,000	-	227,924	33,761	-	138,315	-	261,685	138,315	Open
S847	CCT	11/1/2022	10/31/2024	220,000	220,000	150,046	-	-	-	69,954	150,046	-	69,954	Open
S848	CCT	11/1/2022	10/31/2024	100,000	100,000	70,000	-	-	-	30,000	70,000	-	30,000	Open
S849	Cook	12/9/2022	11/30/2023	1,440,000	1,440,000	301,471	270,977	205,151	-	662,401	530,684	476,128	433,188	Open
S850	ARPA	10/1/2022	11/30/2026	120,000	120,000	42,224	-	-	-	77,776	42,224	-	77,776	Open
S901	RIA	1/1/2022	8/8/2025	1,285,048	1,285,048	355,096	6,791	371,512	-	551,649	454,493	378,303	452,252	Open
S902	ADA	9/1/2022	6/30/2025	3,165,437	3,165,437	891,501	1,230,702	984,543	-	58,691	891,501	2,215,245	58,691	Open
S903	EE	9/1/2021	6/30/2025	560,000	560,000	376,044	118,359	14,659	-	50,938	376,044	133,018	50,938	Open
3000018123	IDNR	1/1/2023	12/31/2024	250,000	250,000	83,038	99,663	-	-	67,299	150,337	99,663	-	Open
S855/S856	IDOT	7/1/2023	12/31/2024	31,157,952	31,157,952	15,905,025	2,008,569	-	-	13,244,358	23,411,427	2,008,569	5,737,956	Open
S860	IDOT	7/1/2024	12/31/2025	33,207,781	33,207,781	-	21,092,814	6,948,893	-	5,166,074	-	28,041,707	5,166,074	Open
S866	IDOT	7/1/2024	6/30/2027	1,123,000	1,123,000	-	7,060	58,119	-	1,057,821	-	65,179	1,057,821	Open
S904	USDOT	6/6/2023	6/6/2025	4,870,000	3,896,000	703,334	1,868,396	917,200	-	407,070	703,334	2,785,596	407,070	Open
S905	USEPA	7/28/2023	6/1/2027	1,000,000	471,405	82,881	204,230	118,776	-	65,518	82,881	323,006	65,518	Open
S906	DOE	2/9/2024	2/8/2027	500,000	500,000	-	55,743	66,616	-	377,641	10,918	122,359	366,723	Open
S907	JOYCE	7/1/2023	5/31/2025	36,465	36,465	6,823	1,589	6,413	-	21,640	6,823	8,002	21,640	Open
S908	Cook	5/6/2023	11/30/2026	500,000	500,000	-	-	20,057	-	479,943	-	20,057	479,943	Open
S909	CTA	10/9/2025	11/30/2027	3,500,000	3,500,000	-	214,542	458,362	-	2,827,096	-	672,904	2,827,096	Open
S910	IDOT	12/1/2024	11/30/2027	6,250,000	6,250,000	-	154,379	972,403	-	5,123,218	-	1,126,782	5,123,218	Open
S911	Schreiber	3/1/2025	3/1/2026	300,000	300,000	-	89,641	-	-	210,359	-	89,641	210,359	Open
SPR E-TIP	IDOT	4/1/2025	3/31/2030	2,963,900	2,963,900	-	-	115,348	-	2,848,552	-	115,348	2,848,552	Open
IDNR OWR-447	IDNR	4/1/2025	3/31/2037	250,000	250,000	-	-	9,478	-	240,522	-	9,478	240,522	Open
				99,224,521	97,721,926	22,550,794	29,173,066	11,530,396	-	34,467,670	30,708,084	40,703,462	26,310,380	

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**COMPUTATION OF FRINGE BENEFITS RATE  
AND SCHEDULE OF FRINGE BENEFITS**

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
<b>Computation of fringe benefits rate</b>		
Total fringe benefits	\$ 4,390,664	\$ 2,666,300
Total salaries	11,759,695	11,164,753
Fringe benefits rate	37.34%	23.88%
<b>Statement of fringe benefits</b>		
Holiday leave	\$ 582,084	\$ -
Sick leave	(4,851)	-
Vacation leave	762,416	-
Jury duty	1,349	-
Personal day	103,670	-
Family and medical leave	12,124	-
Parental leave	3,252	-
Cellphone allowance	-	-
Medicare	159,995	155,392
FICA	672,584	642,279
IMRF	370,484	274,166
ICMA	6,010	9,531
SERS	78,237	126,337
Life insurance	68,247	52,982
Medical/dental/vision	1,469,696	1,298,817
Workers' compensation	39,143	21,755
H S A	23,893	29,150
Wellness expenses	3,188	3,146
Other benefits	39,143	52,745
	\$ 4,390,664	\$ 2,666,300

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

COMPUTATION OF INDIRECT COST RATE

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
Total indirect costs		
Management and administrative salaries leave and fringe benefits	\$ 1,948,404	\$ 1,451,894
Other indirect costs	1,943,995	1,276,589
Total indirect costs	\$ 3,892,399	\$ 2,728,483
Total base costs		
Direct salaries, leave, and fringe benefits	\$ 13,000,171	\$ 12,382,790
Computation of indirect cost rate		
Total indirect costs	\$ 3,892,399	\$ 2,728,483
Total base costs	13,000,171	12,382,790
Indirect cost rate	29.94%	22.03%

(See independent auditor's report.)

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULES OF OTHER INDIRECT COSTS**

For the Years Ended June 30, 2025 and 2024

	<b>2025</b>	<b>2024</b>
General supplies	\$ 7,351	\$ 99
Publications	500	-
Equipment - small value	24	-
Data acquisition	9,842	-
Office supplies	8,436	15,811
Copy room supplies	3,619	6,092
Furniture - small value	2,786	1,587
Audit services	47,800	28,870
Office equipment leases	9,142	7,805
Software maintenance/licenses	29,058	-
Professional services	840,598	900,873
Consulting services	588,176	-
Office equipment maintenance	(131,908)	7,261
Federal subawards	6,146	-
Co-Location hosting services	1,480	-
Workers compensation insurance	6,010	21,755
Unemployment compensation	52,269	2,045
Staff association memberships	2,065	614
CMAP association memberships	(80)	1,920
Postage/postal services	3,906	(977)
Storage	4,692	4,154
Miscellaneous	13,930	338
Meeting expenses	11,243	258
Recruitment expenses	5,049	8,703
General insurance	111,759	42,625
Legal services	10,304	18,582
Printing services	2,028	1,767
Employment agency fees	216,256	109,205
Bank services fees	30,363	28,281
Conference registrations	5,094	6,599
Training and education reimbursement	9,314	11,607
Travel expenses	8,030	2,919
Office maintenance	28,713	47,796
<b>TOTAL</b>	<b>\$ 1,943,995</b>	<b>\$ 1,276,589</b>

(See independent auditor's report.)

**DESCRIPTION OF GRANTS**  
**For the Year Ended June 30, 2025**

<b>CMAP No.</b>	<b>Pass- Through Agency</b>	<b>Grant Number</b>	<b>Description</b>
<b>United States Environmental Protection Agency</b>			
S-842	IEPA	604171	Indian Creek Watershed-Based Plan
S-905	Metropolitan Mayors Caucus	00E03470	Regional Climate Action Planning / Climate Pollution Reduction Grant
<b>United States Department of Transportation</b>			
S-816	IDOT	MPO-CMAP Competitive 20100913538	FY2020 Unified Work Program Contracts
S-826	IDOT	MPO-CMAP Competitive 21100922128	Unified Work Program Contracts
S-830	IDOT	MPO-CMAP Operations 1910099386	FY2017/FY2018/FY2019 Unified Work Program Contracts
S-840/S-841	IDOT	MPO-CMAP Operations 23100933511	Unified Work Program Contracts
S855/S856	IDOT	MPO-CMAP Operations 241009143740494	Unified Work Program Contracts
S-901	FHWA	MPO-CMAP Operations 693JJ32250009	Regional Infrastructure Accelerators
S-904	IDOT	23-1437-42047	Safe Streets and Roads for All
S-860	IDOT	MPO-CMAP Operations 251009143700012	Unified Work Program Contracts
S-866	IDOT	MPO-CMAP Competitive 251009000	Unified Work Program Contracts
<b>Illinois Department of Transportation</b>			
S-813		21143923773	SPR Planning
S-814		22143930544	SPR Planning
S-822		22-14369/1437-30545	SPR Regional Safety Data
S-843		22-CMAP-DATA	SPR Ecopia
S-902		23100936894	SPR American Disabilities Act
S-903		221439-1437-30978	SPR Equitable Engagement
S-910		251439143700019	SPR State Planning Fund
SPR E-TIP		251009143700018	SPR State Planning Fund
<b>John D. and Cathering T. MacArthur Foundation</b>			
S-797		181805153230-CHG	Local Government Capacity Building
<b>United States Department of the Treasury</b>			
S-850		n/a	Coronavirus State and Local Fiscal Recovery Funds
<b>United States Department of Commerce</b>			
S-844	NOAA	NA22NWS4690024	Office for Coastal Management
<b>United States Department of Energy</b>			
S-906		SUB-2023-10446	Clean Energy to Communities (NREL)
<b>Illinois Department of Natural Resources</b>			
3000018123		n/a	Regional Water Supply Planning
IDNR OWR-447		n/a	Regional Water Supply Planning
<b>The Chicago Community Trust</b>			
S-847		n/a	Sustainable Communities
S-848		n/a	Sustainable Communities
<b>Cook County</b>			

S-849

n/a

Property Tax Assessment

S-908

23-BNSFH-00-RR

Planning and Environmental Linkages (PEL)

**Joyce Foundation**

S-907

n/a

Groundwater Governance in the Great Lakes Region

**Schreiber Philanthropy**

S-911

Technical Assistance for the Lake County Coalition for Housing Solutions

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**NOTES TO SUPPLEMENTARY INFORMATION**

June 30, 2025

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**BUDGETS**

The Executive Director presents an annual operating budget, first to the Executive Committee, and later to the full Board of Directors. The Board of Directors approves the budget prior to the beginning of the fiscal year. The Executive Committee serves as the audit and finance committee for the Board of Directors and approves revisions to the annual budget. At a minimum, the Executive Committee considers revisions when reviewing the six-month financial report. The budget is adopted on a basis consistent with GAAP, except that the Agency budgets for capital outlay expenses and does not budget for depreciation and amortization. In addition, the Agency does not budget for pension and other postemployment benefit expense under GASB Statement Nos. 68 and 75, respectively. The various funding sources have different beginning and ending dates funding the activities. The fiscal year 2025 budget and workplan was approved on February 14, 2024.

## **SINGLE AUDIT INFORMATION**

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
Chicago, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Chicago Metropolitan Agency for Planning, Chicago, Illinois (the Agency) as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the Agency’s basic financial statements, and have issued our report thereon dated January 30, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Sikich CPA LLC*

Naperville, Illinois  
January 30, 2026

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
Chicago, Illinois

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Chicago Metropolitan Agency for Planning, Chicago, Illinois' (the Agency) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Chicago Metropolitan Agency for Planning complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Sibich CPA LLC*

Naperville, Illinois  
January 30, 2026

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

Federal Grantor/ Pass-through Grantor/ Program Title	Federal ALN Number	Agency or Pass-Through Number	Federal Expenditure	Amount Provided to Subrecipients
<b>MAJOR PROGRAMS</b>				
<b>U.S. Department of Transportation</b>				
Pass-through programs from:				
Illinois Department of Transportation:				
Highway Planning and Construction	20.205	MPO-CMAP Operations 251009143700012	\$ 23,274,877	\$ 3,802,758
Highway Planning and Construction	20.205	MPO-CMAP Competitive 25100900016	58,119	58,119
Highway Planning and Construction	20.205	MPO-CMAP Operations 241009143740494	2,003,744	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 251439143700019	901,426	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 231009143733510	216,100	216,100
Highway Planning and Construction	20.205	MPO-CMAP Operations 22143930544	41,486	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 22-14369/1437-30545	173,955	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 22-CMAP-DATA	892,037	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 23100936894	1,772,196	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 221439-1437-30978	106,414	-
Highway Planning and Construction	20.205	MPO-CMAP Operations 251009143700018	92,278	-
Total Pass-Through awards			<u>29,532,632</u>	<u>4,076,977</u>
Total Highway Planning and Construction			<u>29,532,632</u>	<u>4,076,977</u>
Federal Highway Administration:				
Safe Streets and Roads for All	20.939	MPO-CMAP Operations 693JJ32340044	2,228,879	-
Total Major Programs			<u>31,761,511</u>	<u>4,076,977</u>
<b>NONMAJOR PROGRAMS</b>				
Pass-through programs from:				
Illinois Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	MPO-CMAP UPP Competitive 3-C Plan 21100922128	211,402	211,402
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research			<u>211,402</u>	<u>211,402</u>
Border Enforcement Grants	20.233	MPO-CMAP Operations 693JJ32250009	378,302	-
Total U.S. Department of Transportation			<u>32,351,215</u>	<u>4,288,379</u>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2025

Federal Grantor/ Pass-through Grantor/ Program Title	Federal ALN Number	Agency or Pass-Through Number	Federal Expenditure	Amount Provided to Subrecipients
<b>NONMAJOR PROGRAMS (Continued)</b>				
<b>U.S. Department of Energy</b>				
Pass-through programs from:				
Alliance for Sustainable Energy				
National Renewable Energy Laboratory	81.087	SUB-2023-10446	\$ 122,359	\$ -
Total U.S. Department of Energy			122,359	-
<b>U.S. Environmental Protection Agency</b>				
Pass-through programs from:				
Metropolitan Mayor Caucus:				
Climate Pollution Reduction Grant	66.046	00E03470	323,006	-
Illinois Environmental Protection Agency:				
Water Quality Management Planning	66.454	604171 ((604(b)))	33,124	-
Total U.S. Environmental Protection Agency			356,130	-
Total Nonmajor Programs			1,068,193	211,402
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 32,829,704</b>	<b>\$ 4,288,379</b>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

June 30, 2025

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**Note A - Significant Accounting Policies**

The accompanying schedules of expenditures of federal awards have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the Agency's federal awards program prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

**Note B - Nonmonetary Assistance**

The Agency neither received nor disbursed federal awards in the form of nonmonetary assistance during the fiscal year ended June 30, 2025.

**Note C - Insurance and Loans or Loan Guarantees**

During the year ended June 30, 2025, the Agency received no insurance, loans, loan guarantees, or other federal assistance for the purposes of administering federal programs.

**Note D - Oversight Agency**

The U.S. Department of Transportation has been designated as the Agency's oversight agency for the single audit.

**Note E - Indirect Cost Rate**

The Agency did not elect to use the 10% de minimus indirect cost rate.

**Note F - Subrecipients**

The Agency provided \$4,288,379 to subrecipients during the year ended June 30, 2025.



**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended June 30, 2025

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**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings and Questioned Costs**

None

**Section IV - Prior Year Award Findings and Questioned Costs**

None



**CHICAGO METROPOLITAN  
AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

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**AUDITOR'S COMMUNICATION TO THE  
MEMBERS OF THE BOARD**

**For the Year Ended June 30, 2025**



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**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**  
AUDITOR’S COMMUNICATION TO THE  
MEMBERS OF THE BOARD  
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January 30, 2026

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
433 West Van Buren Street, Suite 450  
Chicago, Illinois 60607

Ladies and Gentlemen:

As part of our audit process, we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on June 30, 2025.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the Chicago Metropolitan Agency for Planning, are enclosed within this document.

This information is intended solely for the use of the Chairman, members of the Board, and management of the Agency and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads 'Sikich CPA LLC'.

Sikich CPA LLC  
By: Martha Trotter, CPA  
Principal

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

January 30, 2026

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
Chicago, Illinois

We have audited the basic financial statements of the Chicago Metropolitan Agency for Planning (the Agency) for the period ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 28, 2025. Professional standards require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the period ended June 30, 2025, with the exception of the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Chicago Metropolitan Agency for Planning during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for those related to the Illinois Municipal Retirement Plan pension plan, State Employees' Retirement System pension plan, and Other Postemployment Benefits plan. Management's estimate of the Agency's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Agency's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarized uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them, could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole except for AJE 01 and AJE 06.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated January 30, 2026.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the required supplementary information (RSI) as listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the basic financial statements but are not RSI, and the Schedule of Expenditures of Federal Awards (SEFA). With respect to this supplementary information and the SEFA, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information and the SEFA to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

## Restriction on Use

This information is intended solely for the use of the Chairman, Board, and management of the Chicago Metropolitan Agency for Planning and is not intended nor should it be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesies extended to us by the Agency. If you have any questions regarding the purpose of this letter, please contact us.

Sincerely,

A handwritten signature in black ink that reads "Sikich CPA LLC". The signature is written in a cursive, slightly stylized font.

Sikich CPA LLC  
By: Martha Trotter, CPA  
Principal

Chicago Metropolitan Agency for Planning

Year End: June 30, 2025

Adjusting Journal Entries - Audit Entries

Number	Date	Type	Name	Account No	Debit	Credit
AJE 01	6/30/2025	N	Prepaid Rent	1206		(95,447.88)
AJE 01	6/30/2025	N	ROU-Office Lease	1310	4,712,547.38	
AJE 01	6/30/2025	N	Accum. Amortization, Leased Office Building	1311		(4,712,547.38)
AJE 01	6/30/2025	N	Accum. Amortization, Leased Office Building	1311		(1,229,360.19)
AJE 01	6/30/2025	N	Lease Liability-LT	2550	1,013,731.51	
AJE 01	6/30/2025	N	Lease Liability-LT	2550	95,447.88	
AJE 01	6/30/2025	N	Rent	5502		(1,278,697.00)
AJE 01	6/30/2025	N	Interest Expense	5901	264,965.49	
AJE 01	6/30/2025	N	Amortization	5907	1,229,360.19	
Entry to record GASB 87 lessee activity						
AJE 02	6/30/2025	N	Deferred Outflow IMRF Experien	1418	4152. 1	2,616.00
AJE 02	6/30/2025	N	IMRF - ER Contribution	5103	4152. 1	(2,616.00)
To record IMRF activity for FY25						
AJE 03	6/30/2025	N	Accum. Depreciation, Office Eq	1302	3504	77,639.17
AJE 03	6/30/2025	N	Depreciation - Equipment	5902	3504	(77,639.17)
To adjust depreciation to meet expectations						
AJE 04	6/30/2025	N	Accrued Vacation Pay	2503		(321,567.26)
AJE 04	6/30/2025	N	Prior Period Adjustments	3002	321,567.26	
Entry to record the change in accounting principle restatement for GASB 101						
AJE 05	6/30/2025	N	Accrued Vacation Pay	2503	365,519.61	
AJE 05	6/30/2025	N	Sick Leave	5007		(365,519.61)
Entry to adjust compensated absences for GASB 101 changes						
AJE 06	6/30/2025	N	ROU-SBITA	1312	2,916,288.25	
AJE 06	6/30/2025	N	Accumulated Amortization - SBITA	1313		(217,525.67)
AJE 06	6/30/2025	N	SBITA (GASB 96) - Current Portion	2507		(667,485.92)
AJE 06	6/30/2025	N	SBITA (GASB 96) - LT	2551		(2,916,288.25)
AJE 06	6/30/2025	N	SBITA (GASB 96) - LT	2551	235,194.37	
AJE 06	6/30/2025	N	SBITA (GASB 96) - LT	2551	667,485.92	
AJE 06	6/30/2025	N	Software Maintenance/Licenses	5303		(159,389.77)
AJE 06	6/30/2025	N	Software Maintenance/Licenses	5303		(20,253.79)
AJE 06	6/30/2025	N	Consulting Services	5307		(75,804.60)
AJE 06	6/30/2025	N	Consulting Services	5307		(3,924.10)
AJE 06	6/30/2025	N	Interest Expense	5901	24,177.89	
AJE 06	6/30/2025	N	Amortization-SBITA	5909	217,525.67	
Entry to record GASB 96 activity						

PASSED AJES

**Chicago Metropolitan Agency for Planning**

(CLIENT)

Enterprise Fund

(FUND OR FUND TYPE)

For the Year Ended June 30, 2025

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ 90,340	\$ (78,852)	\$ (11,488)	\$ -
Entry to record GASB 87 activity (Tierpoint)	4203.2	(64,387)	65,317	-	(930)
Entry to record GASB 96 activity	4205	(14,610)	13,546	-	1,064
Entry to record GASB 87 sublease activity (Personic)	4203.3	107,106	(102,025)	-	(5,081)
Totals		<u>\$ 118,449</u>	<u>\$ (102,014)</u>	<u>\$ (11,488)</u>	<u>\$ (4,947)</u>

**CHICAGO METROPOLITAN AGENCY FOR PLANNING  
CHICAGO, ILLINOIS**

**MANAGEMENT LETTER**

June 30, 2025

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

The Honorable Chairman  
and Members of the Board  
Chicago Metropolitan Agency for Planning  
Chicago, Illinois

In planning and performing our audit of the basic financial statements of Chicago Metropolitan Agency for Planning (the Agency) as of and for the fiscal year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's system of internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Chairman, Board members, and management and is not intended to be, and should not be used by, anyone other than these specified parties.

*Sikich CPA LLC*

Naperville, Illinois  
January 30, 2026

## OTHER INFORMATION

### Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the Agency in the future.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication-RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for the fiscal year ended June 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with GASB Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital assets held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probably that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for the fiscal year ending June 30, 2026.

## **OTHER INFORMATION (Continued)**

### **Future Accounting Pronouncements (Continued)**

GASB Statement No. 105, *Subsequent Events*, establishes guidance for governments regarding the recognition and disclosure of events that occur after the financial statement date but before the statements are issued or available to be issued. This Statement clarifies the types of subsequent events that require adjustment to the financial statements and those that require only disclosure. It also specifies the period during which governments should evaluate subsequent events and outlines the required disclosures for events that could significantly affect the financial statements. The objective is to enhance consistency and transparency in reporting subsequent events across governmental entities. The requirements of this Statement are effective for the fiscal year ending June 30, 2027.

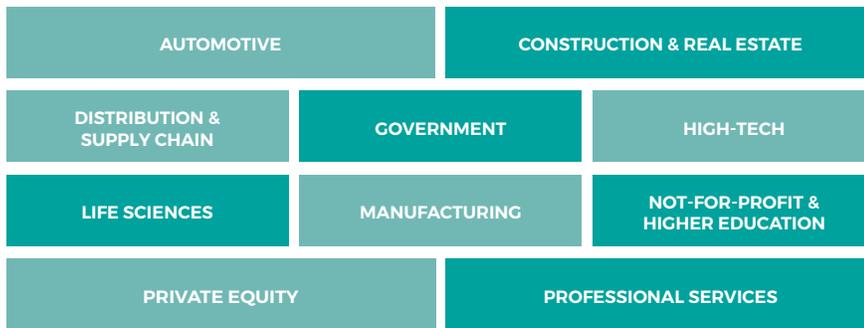
We will advise the Agency of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Agency.

## Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

## INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



## SPECIALIZED SERVICES

### ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

### TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

### ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

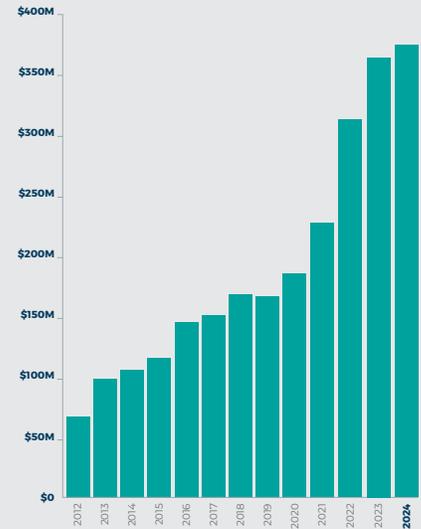
*Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.*

*"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.*

*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

## WHO WE ARE

TOTAL PERSONNEL ..... **1,900+**  
 2024 REVENUE ..... **\$375M**



## OFFICE LOCATIONS

- |                         |                         |
|-------------------------|-------------------------|
| <b>Ahmedabad, GJ</b>    | <b>Los Angeles, CA*</b> |
| <b>Alexandria, VA</b>   | 877.279.1900            |
| 703.836.1350            | <b>Sacramento, CA*</b>  |
| 703.836.6701            | 925.577.5144            |
| <b>Bangalore, KA</b>    | <b>Milwaukee, WI</b>    |
| <b>Boston, MA</b>       | 262.754.9400            |
| 508.485.5588            | <b>Naperville, IL</b>   |
| <b>Chattanooga, TN</b>  | 630.566.8400            |
| 423.954.3007            | <b>Peoria, IL</b>       |
| <b>Chicago, IL</b>      | 309.694.4251            |
| 312.648.6666            | <b>Princeton, NJ</b>    |
| <b>Cleveland, OH</b>    | 609.285.5000            |
| 330.864.6661            | <b>Springfield, IL</b>  |
| <b>Coimbatore, TN</b>   | 217.793.3363            |
| <b>Decatur, IL</b>      | <b>St. Louis, MO</b>    |
| 217.423.6000            | 314.275.7277            |
| <b>Indianapolis, IN</b> |                         |
| 317.842.4466            |                         |

*\*Perform only Technology and Advisory services*

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.



Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





**MEMORANDUM**

**To:** CMAP Board

**From:** Erin Aleman, Executive Director

**Date:** January 28, 2026

**Subject:** Proposed FY2027 CMAP budget and regional work plan

**Action Requested:** Approval

**Purpose**

The FY2027 budget and regional work plan for fiscal year July 1, 2026, to June 30, 2027 is submitted to the CMAP Board for approval.

CMAP’s FY2027 budget reflects \$44.3 million in revenue. CMAP relies on federal and state funds, local contributions, other government funds, and philanthropic revenues to serve the region, and in-kind services.

The document is organized in three sections:

1. **Executive summary** - This provides an overview of CMAP, its governance structure and roles and responsibilities; this section also outlines the revenues, expenses, and subawards (including grants awarded to partner agencies and the associated matching funds). The region’s comprehensive plan (ON TO 2050) and CMAP’s Strategic Direction inform and guide the development of the annual budget and regional work plan.
2. **CMAP regional work plan** – This reflects the multi-year programs and annual activities the agency will continue or commence in fiscal year 2027.
3. **Appendixes** – This includes budget details, personnel schedule, local contributions and more.

Following approval from the CMAP Board, the document is shared with the Illinois Department of Transportation for final approval and concurrence. A companion document, the FY2027 Unified Work Program (UWP), which outlines UWP core activities carried out by CMAP as well as core- and competitive-funded activities funded by subawards to partner agencies, will be finalized upon Board approval of the FY2027 Budget and Regional Work Plan. The UWP budget proposal to carry out the work plan of the MPO Policy Committee was presented to the Transportation Committee on December 19, 2025 and was approved by the MPO Policy Committee on January 8, 2026.

**Attachment:** FY2027 CMAP proposed budget and regional work plan

**ACTION REQUESTED:** Approval

FY2027

# **CMAP budget and regional work plan**

*DRAFT*



## Board

**Gerald Bennett**, *Chair*

Mayor, City of Palos Hills  
Represents Southwest Cook County

**Carolyn Schofield**, *Vice Chair*

Member, McHenry County Mental Health Board  
Represent McHenry County

**Anne Sheahan**, *Vice Chair*

Vice President, HNTB  
Represents Chicago

**Frank Beal**

Senior Executive, Civic Consulting Alliance  
Represents Chicago

**Matthew Brolley**

President, Village of Montgomery  
Represents Kane/Kendall counties

**Jada Curry**

Mayor, Village of Lynwood  
Represents Suburban Cook County

**Gary Grasso**

Mayor, Village of Burr Ridge  
Represents DuPage County

**Paul Hoefert**

Mayor, Village of Mount Prospect  
Represents Northwest Cook County

**Nina Idemudia**

CEO, Center for Neighborhood Technology  
Represents Chicago

**Abolfazi "Kouros" Mohammadian**

*Non-voting member*  
Professor/Department Head,  
University of Illinois Chicago  
Represents Illinois Governor's Office

**John Noak**

Mayor, Village of Romeoville  
Represents Will County

**Leanne Redden**, *Non-voting member*

Executive Director,  
Regional Transportation Authority  
Represents MPO Policy Committee

**Richard Reinbold**

President, Village of Richton Park  
Represents South Cook County

**Nancy Rotering**

Mayor, City of Highland Park  
Represents Lake County

**Joanna Ruiz**

Vice President,  
Wallin/Gomez Architects, LTD  
Represents Chicago

**Matthew Walsh**

Managing Partner, Hinshaw & Culberston LLP  
Represents West Cook County

**Jung Yoon**

Chief of Policy, City of Chicago  
Office of the Mayor  
Represents Chicago

## MPO Policy Committee

**Gia Biagi**, *Chair*

Secretary, Illinois Department of Transportation  
Represents Illinois Department of Transportation

**Cassandra Rouse**, *Vice Chair*

Executive Director, Illinois State Toll Highway Authority  
Represents Illinois State Toll Highway Authority

**Frank Beal**

Senior Executive, Civic Consulting Alliance  
Represents CMAP

**Jennifer Bertino-Tarrant**

County Executive, Will County  
Represents Will County

**Matthew Brolley**

President, Village of Montgomery  
Represents CMAP

**Kelley Brookins**

Regional Administrator for Region V,  
Federal Transit Administration  
Represents Federal Transit Administration

**Mike Buehler**

Chair, McHenry County Board  
Represents McHenry County

**Deborah Conroy**

Chair, DuPage County Board  
Represents DuPage County

**Jim Derwinski**

CEO/Executive Director, Metra  
Represents Metra

**Thomas Evenson**

Senior Director of Public Affairs,  
Union Pacific Railroad  
Represents Class One Railroads

**Scott Gengler**

Vice Chair, Kendall County Board  
Represents Kendall County

**Sandy Hart**

Chair, Lake County Board  
Represents Lake County

**Jennifer "Sis" Killen**

Superintendent, Cook County  
Department of Transportation and Highways  
Represents Cook County

**Richard Kwasneski**

Chair, Pace Board of Directors  
Represents Pace

**Nora Leerhsen**

Acting President, Chicago Transit Authority  
Represents Chicago Transit Authority

**Corinne Pierog**

Chair, Kane County Board  
Represents Kane County

**Leanne Redden**

Executive Director,  
Regional Transportation Authority  
Represents Regional Transportation Authority

**Jeffery Schielke**

Mayor, City of Batavia  
Represents CMAP Council of Mayors

**Vershun Tolliver**, *Non-voting member*

Division Administrator,  
Federal Highway Administration  
Represents Federal Highway Administration - IL

**Craig Turner**

Acting Commissioner,  
Chicago Department of Transportation  
Represents Chicago Department of Transportation

The *FY2027 Budget and Regional Work Plan* (for fiscal year July 1, 2026, to June 30, 2027) continues to advance the work of the Chicago Metropolitan Agency for Planning (CMAP) and our partners to make northeastern Illinois a stronger, more resilient place to live.

The agency's work on behalf of the region is ongoing and can extend over multiple years — with each year building on the last. This work plan reflects the multi-year programs and annual activities the agency will continue or commence in fiscal year 2027.

Some key activities in this work plan include:

**Regional vision:** We will collaborate with regional leaders to prepare a new vision for northeastern Illinois, called *The Century Plan*, to provide high-level guidance on what the region needs to achieve together. This vision will guide planning activities over the next eight to ten years, with future initiatives and strategic plans tailored to issues in transportation, climate, and the regional economy. Completion and adoption of *The Century Plan* is scheduled for FY2028.

**Regional transportation plan:** We will focus on completion and adoption of the 2026 Regional Transportation Plan, including the identification, evaluation, and prioritization of regional capital projects and development of the transportation financial plan.

**Thriving communities:** We will continue to build capacity for local governments and deliver technical assistance through our annual call for projects. In addition to using data-driven decision making and creating long-range plans for transportation and other capital investments, we will also support the implementation of adopted community plans.

**Safety:** We will focus on safety through two programs, Safe and Complete Streets and Safe Systems. Activities will include: providing technical assistance to develop and implement local road safety, bicycle, and pedestrian plans; supporting implementation of the Safe Travel for All safety action plans; developing a collaborative and strategic approach to implement safety projects through agency programming and the Illinois Highway Safety Improvement Program; and developing regional policies, programs, and initiatives that promote and increase safety.

**Economic competitiveness:** We will work to develop a regional economic framework and strategy with a shared vision and goals for the future; continue to support the Greater Chicagoland Economic Partnership; and deliver technical assistance for communities and counties to leverage transportation assets to attract local investment, strengthen developer connections, and address local land use, economic development, and capacity issues.

**Coordinated land use strategies:** We will continue to work with our partners to increase the number and quality of housing choices with access to transportation and economic opportunities across the region. This includes assisting communities with housing and land use policies.

**Climate action:** We will continue our work and support implementation of the *Comprehensive Climate Action Plan for Greater Chicago* and continue our partnerships to identify greenhouse gas emission reduction strategies and quantify their impacts on energy generation and transmission.

On the budget side, the draft FY2027 budget is \$44.3 million. CMAP relies on federal and state funds, local contributions, other government funds, and philanthropic revenues, as well as in-kind services. As in previous years, we are assuming stable distribution of federal funds, which we primarily rely on to serve the region.

The executive summary describes *what we do* and *how we serve the region*, federal and state mandated responsibilities, and a funding overview. The appendices provide the supporting detailed budget information, as well as local contribution details and a list of technical assistance projects.

With the CMAP Board and our partners and stakeholders across northeastern Illinois, CMAP will continue to deliver on its 20-year legacy of serving this region through strong planning, policy, research, and analysis — leveraging the power of data and the story it tells while advancing solutions together.

In partnership,



**Erin Aleman**  
Executive Director

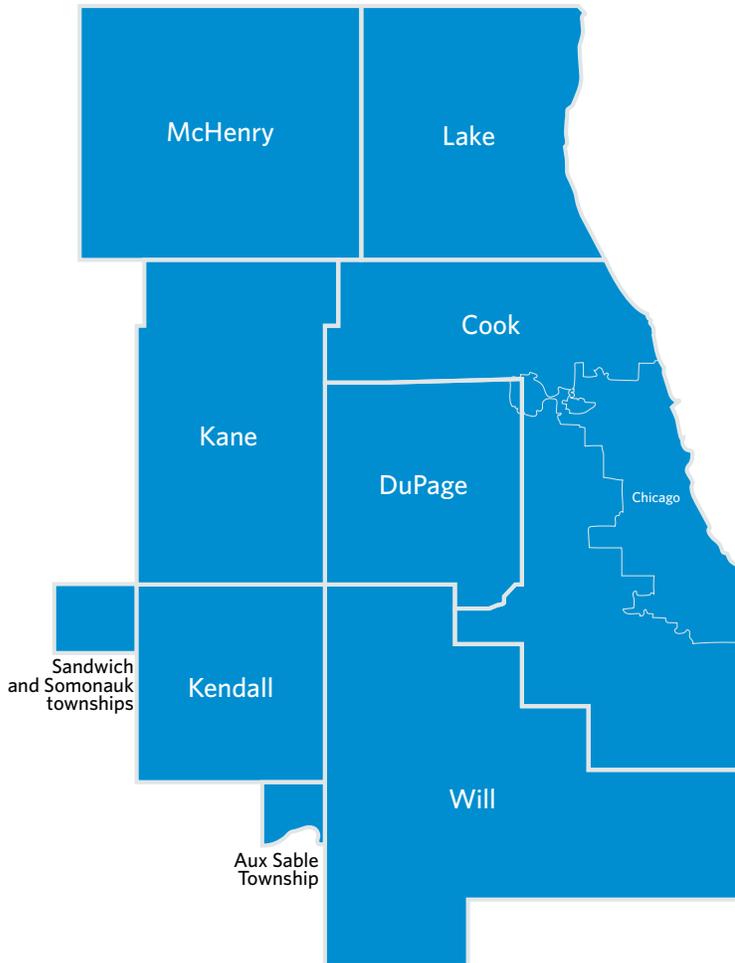


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# Section 1: Executive summary

## CMAP overview



### Who we are

The Chicago Metropolitan Agency for Planning (CMAP) is a federally designated metropolitan planning organization (MPO) and the state-authorized regional transportation planning agency for northeastern Illinois.

CMAP is governed by a Board comprised of 18 members appointed to represent Chicago, Cook County, and the collar counties. There are 15 voting and 3 non-voting members. The Board approves the annual budget and workplan and provides oversight of operations. CMAP has several committees that advise and inform the agency's work.

CMAP's planning area includes the counties of Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will, as well as Aux Sable township in Grundy County and Sandwich and Somonauk townships in DeKalb County.

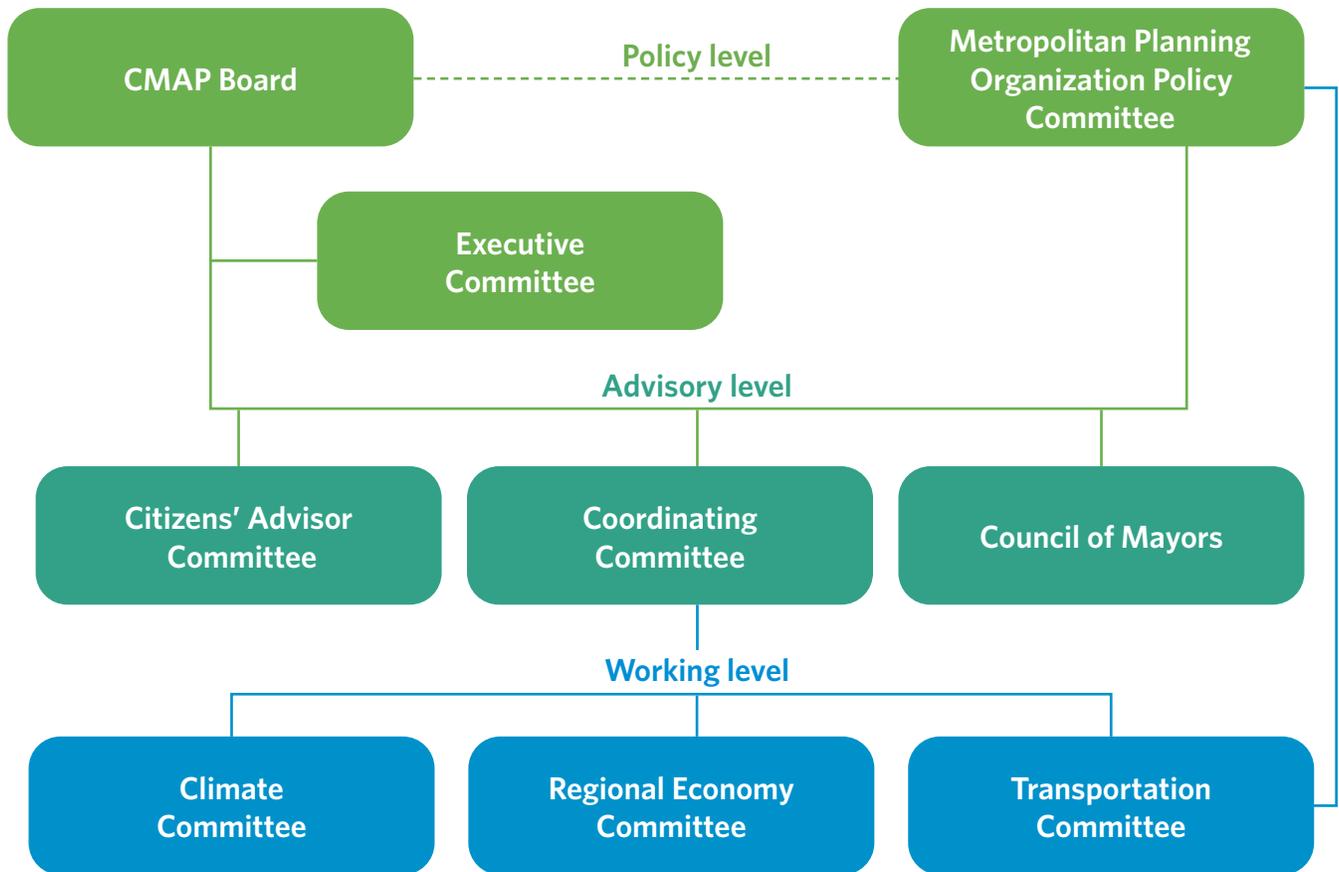


### In appreciation

Thank you to our dedicated CMAP Board, MPO Policy Committee, and other committee members who volunteer their time, energy, and expertise to shape, influence, and improve our region.

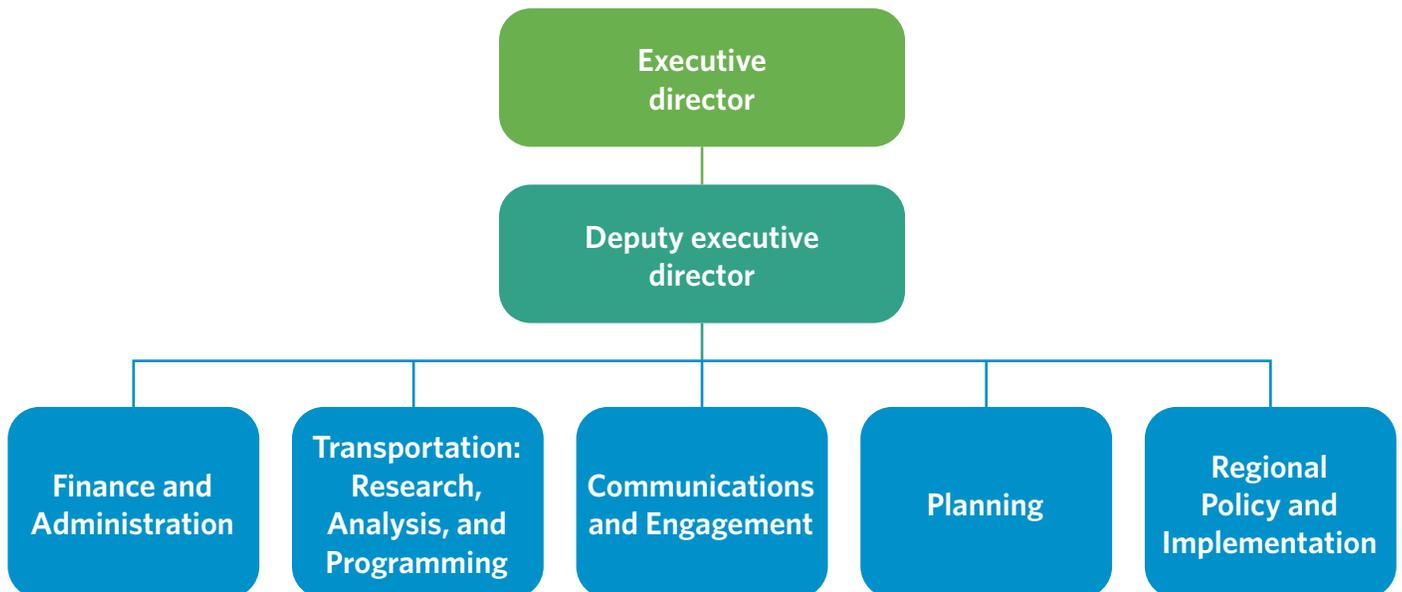
The meetings calendar can be found at [cmap.illinois.gov](http://cmap.illinois.gov). All meetings are open to the public, live-streamed, and archived.

## CMAP governing structure



Executive Director Erin Aleman serves as the agency’s chief administrative officer responsible for operations and work executed by CMAP’s 131-member team across five divisions.

## CMAP organizational chart



## What we do

CMAAP works on behalf of 7 counties, 284 municipalities, and nearly 8.6 million residents. The agency's roles and responsibilities are authorized and outlined in federal and state laws.

*Transportation at its core is about mobility and access. Patterns of growth and activity for people and goods across America are fundamentally driven by how well the transportation system delivers mobility and access. The performance of the transportation system also affects public policy concerns, such as safety, air quality, environmental resource consumption, social equity, resilience, land use, urban growth, economic development, and security. Transportation planning recognizes the critical links between transportation needs and other societal goals. The planning process involves more than simply tabulating capital projects. It includes strategies for operating, managing, maintaining, and financing the transportation system to advance an area's long-term goals and the regional community's shared vision for the future.*

FHWA-HEP-18-015

### Federal metropolitan planning organization responsibilities

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- Allocate federal transportation funds and manage the transportation planning process
- Conduct an inclusive public participation process
- Develop the long-range transportation plan every eight years and annually produce the Transportation Improvement Program and the Unified Planning Work Program\*
- Maintain travel models and data resources to support air quality conformity determinations, transportation equity analyses, and long and short-range planning work and initiatives
- Manage a required continuing, comprehensive, and cooperative transportation planning process

*United States Code Titles 23 and 49; Section 134 of Title 23 of the Federal-Aid Highway Act and Section 5303 of the Federal Transit Act*

\*The U.S. Department of Transportation uses the terminology "Unified Planning Work Program," whereas CMAAP uses "Unified Work Plan" (UWP) for its program name.

### State regional planning agency responsibilities

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- Address the development and transportation challenges in this region through streamlined, consolidated regional planning and integrated plans for land use and transportation
- Coordinate regional transportation and land use planning
- Identify and promote regional priorities
- Provide a policy framework under which all regional plans are developed

*Public Act 095-0677/(70 ILCS 1707/) Regional Planning Act*

*Because MPOs typically neither own nor operate the transportation systems they serve, most MPOs will not be involved in implementing the transportation project priorities they establish. Rather, MPOs serve an overall coordination and consensus-building role in planning and programming funds for projects and operations.*

FHWA-HEP-18-015

## How CMAP serves the region



### Plan regionally and locally

- Develop ON TO 2050 and coordinate implementation
- Strengthen communities through direct assistance, training, and resources



### Prioritize and program

- Evaluate, manage, and distribute federal transportation funds



### Deliver data

- Forecast, model, and share data
- Inform and shape policy through data research and analysis
- Serve as the region's authoritative data source
- Use data to assess complex regional issues related to travel, land use, and policy



### Collaborate and convene

- Facilitate dialogue with government partners, community organizations, stakeholders, and the public
- Inform and engage diverse audiences in planning, consensus building, and decision making
- Work on behalf and alongside our partners to implement ON TO 2050

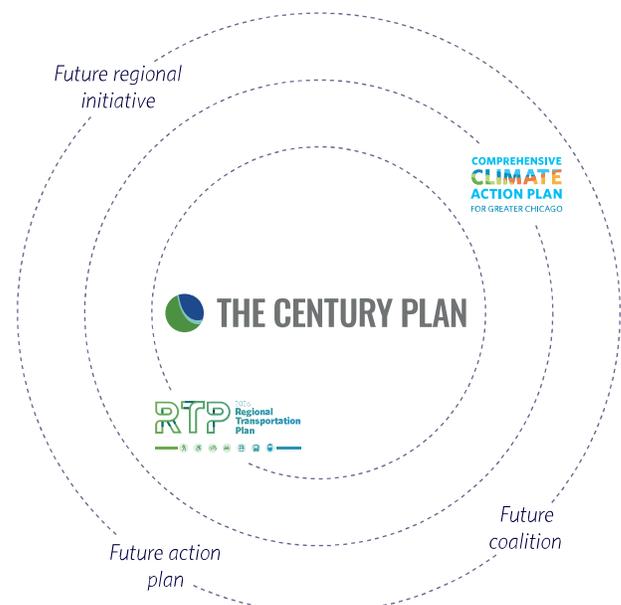
## What guides our work

For many years, northeastern Illinois has relied on a single, large-scale comprehensive plan to guide its regional planning work. ON TO 2050 included the region's vision, the long-range regional transportation plan, and other goals and actions — all combined into one plan. While this served our region well, we have shifted to a multi-plan framework.

CMAP is leading a process to develop a new vision on behalf of the region, called *The Century Plan*. It will guide planning activities over the next eight to ten years, with future initiatives and strategic plans tailored to issues in transportation, climate, and the regional economy. Over time, these efforts will replace ON TO 2050, and together, serve as the region's comprehensive plan.

In addition to these broad regional plans, CMAP's work is guided by a five-year Strategic Direction and the annual budget and regional work plan.

The agency uses a portfolio of 30 programs to strategically and effectively plan and manage its work. Program areas include several multi-year projects that advance the region's long-term goals. They maintain consistency from year to year as CMAP's work is ongoing and can extend over many years — each year building on the last. Many of the FY2027 activities in this work plan reflect ongoing projects and the next phase of the work.



# Budget and regional work plan

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## Purpose

This executive summary provides an overview of the 2027 fiscal year budget and regional work plan for July 1, 2026, to June 30, 2027. This section includes the development process, funding, revenue, and expenses. The appendices provide supporting detailed budget information, as well as local contribution details and a list of technical assistance projects.

The companion document *FY2027 Unified Work Program* — which outlines UWP core activities carried out by CMAP as well as core- and competitive-funded activities funded by subawards to partner agencies — is presented to the Transportation Committee, recommended for approval by the MPO Policy Committee, and shared with the Illinois Department of Transportation. The final *FY2027 Budget and Regional Work Plan* will be approved by the CMAP Board.

## Development process

ON TO 2050 and the Strategic Direction inform and guide the development of the annual budget and regional work plan. The development of this plan occurs over many months and includes key steps as illustrated below:



## Funding and revenue overview

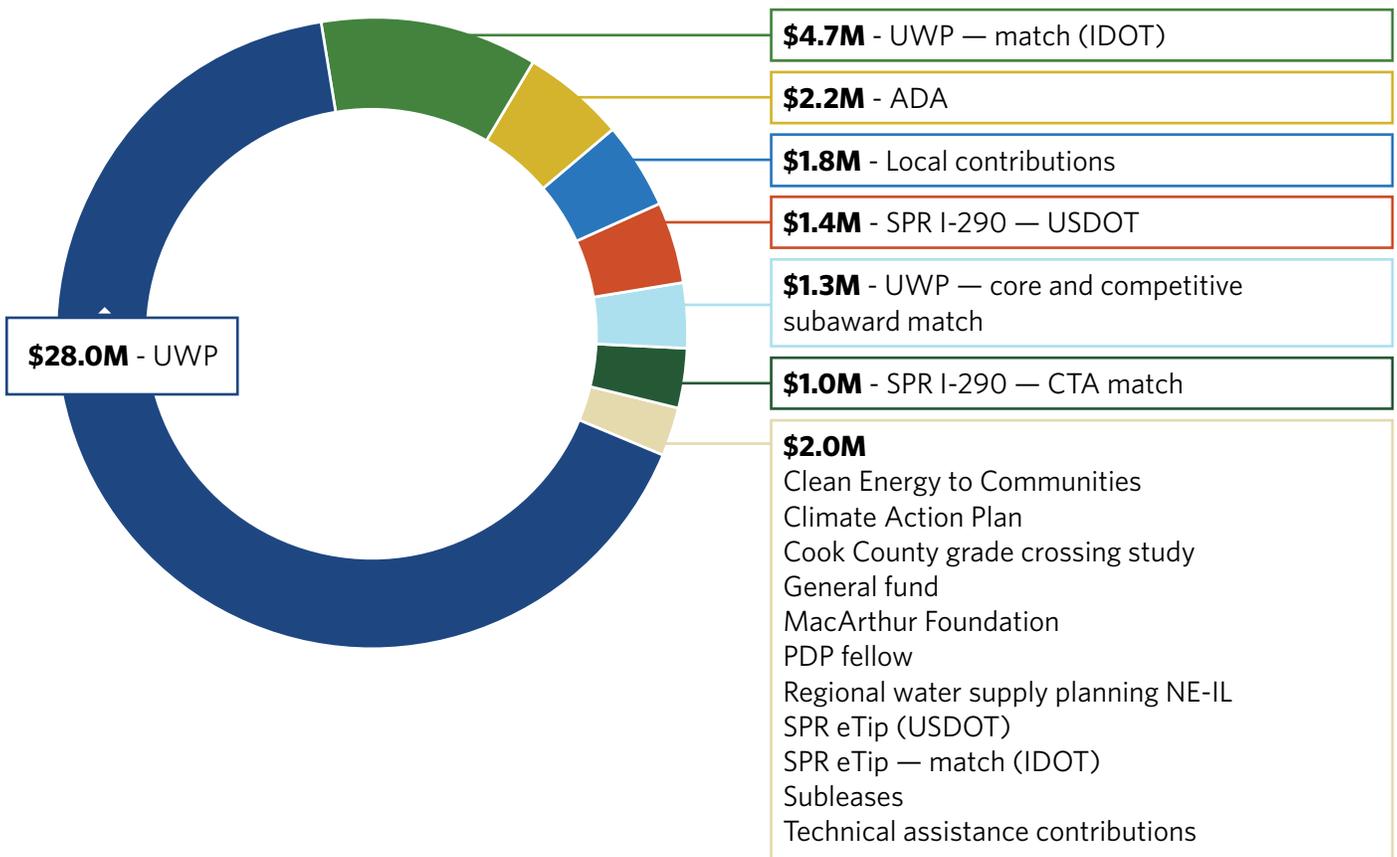
CMAP's FY2027 budget reflects approximately \$44.3 million in revenue. CMAP relies on federal and state funds, local contributions, other government funds, and philanthropic revenues to serve the region, as well as in-kind services.

CMAP relies on non-federal revenue sources to meet the required 20 percent local match to use federal funds in the region and to support CMAP's work on behalf of the region. For FY2027, those revenue projections include:

- \$31.9 million - U.S. Department of Transportation (USDOT)
- \$7.2 million - Illinois Department of Transportation (IDOT)
- \$2.8 million - Other public agencies and foundations
- \$1.8 million - Local contributions
- \$0.3 million - Use of fund balance
- \$0.2 million - Other federal sources

With strong fiscal stewardship and increases in local contributions and competitive grant funds, CMAP has increased non-UWP funding from 10 percent in FY2016 to 21 percent in FY2027, even as CMAP's total revenue has grown from \$16.7 million to \$44.3 million.

### FY2027 budget by funding source

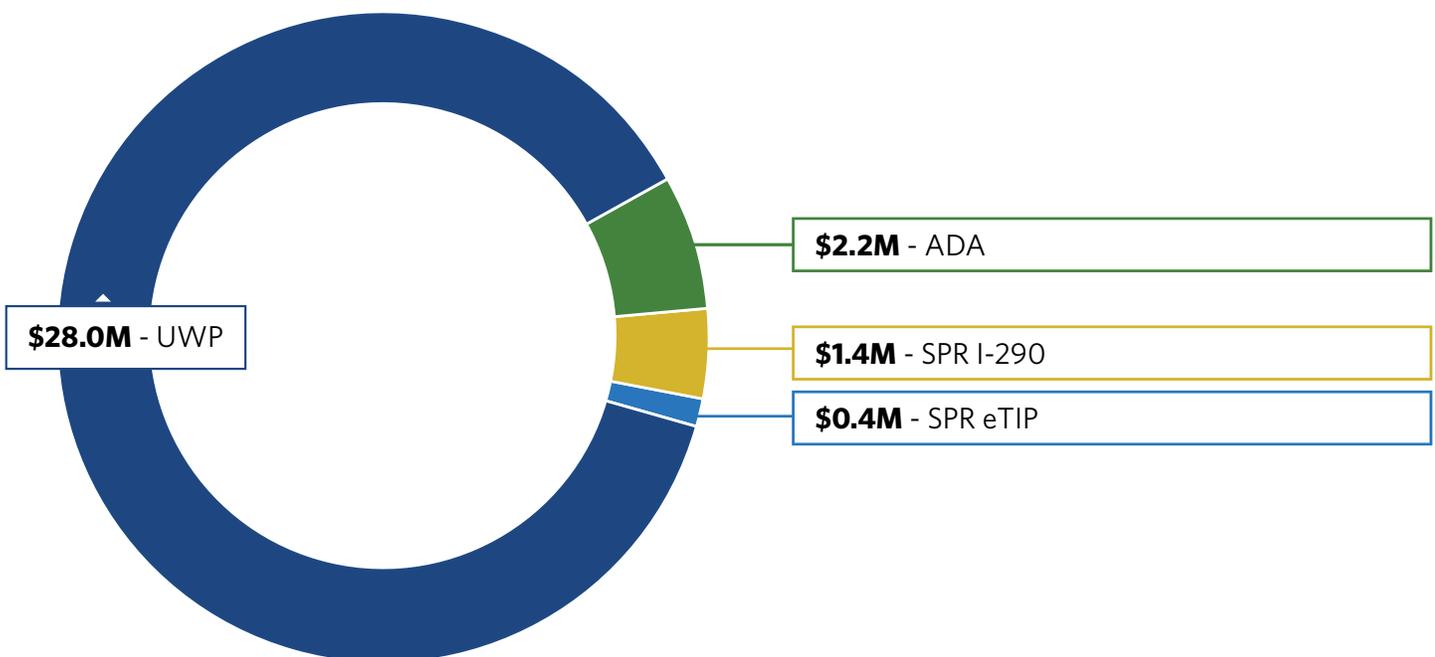


## USDOT Federal Metropolitan Planning Funds / Unified Work Program

The USDOT federal revenue totals \$31.9 million and makes up 73 percent of the annual budget. The UWP revenue within this funding accounts for over \$27.9 million and reflects 63 percent of the annual budget. CMAP uses UWP funds for operating activities and contractual services that meet federal metropolitan planning requirements, including developing and implementing the Transportation Improvement Program, Metropolitan Transportation Plan, Congestion Management Process, Performance Monitoring, and Public Participation.

These funds also support other vital transportation planning activities, including planning for Safe and Complete Streets and conducting subregional and project-specific studies that support federal planning factors, state planning efforts, and the region’s strategic goals. More details about UWP funding also appear later in this report.

### FY2027 budget by program, USDOT funding source



#### Additional programs funded by this revenue source include:

- \$28 million for UWP funded work
- \$1.4 million in state planning and research (SPR) grants for the Corridor Development Office for the I-290/Blue Line corridor project
  - CMAP competes for SPR funding for transportation-related projects through IDOT’s annual call for projects. Selected projects are awarded funding — and in some cases, the required 20 percent match — to be expended over a three-year fiscal cycle.
- \$2.2 million for improving accessibility in accordance with the Americans with Disabilities Act (ADA)
- \$0.4 million for eTip data services

The region relies on non-federal revenue sources including IDOT’s contribution and local contributions to meet the required percent match to unlock federal funds.

## IDOT state revenue

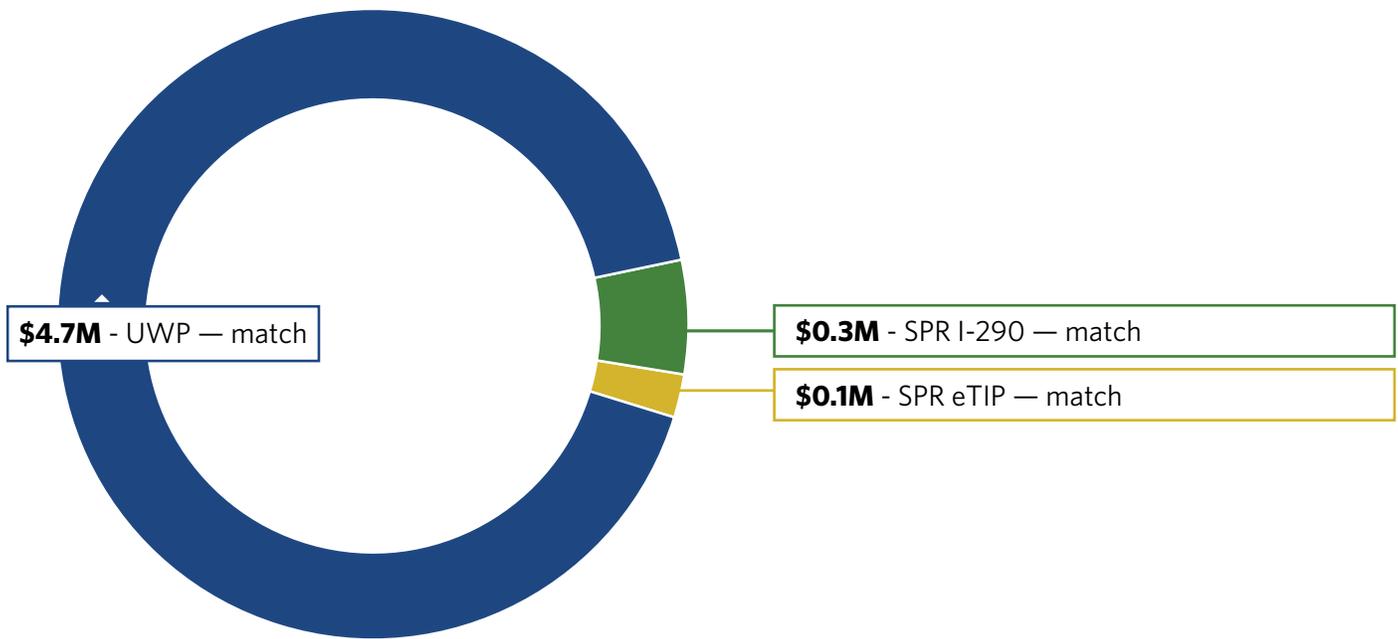
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IDOT state revenue totals \$5.2 million and makes up 12 percent of the annual budget. It is used to fund CMAP operations and planning functions and accounts for a portion of the required 20 percent match to use federal transportation dollars.

In FY2027, CMAP included the IDOT annual appropriation for awarded projects and required match in its budget.

### FY2027 budget by program, IDOT funding source

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### Local contributions

\$1.8 million in revenue comes from the region's 284 municipalities, 7 counties, 3 service boards (through the Regional Transportation Authority), and the Illinois Tollway. These funds are used to meet the required local match in combination with IDOT's contribution. Based on guidance from the USDOT, this revenue helps CMAP mitigate operational risk against potential funding uncertainties and remain solvent; provides funding for the region to access additional federal funding; provides the match for SPR grants for competitive projects; and most importantly, provides flexibility for the agency to meet its comprehensive regional planning mandate in areas that impact the region beyond transportation.

### General fund balance use

The general fund totals approximately \$300,000 for the FY2027 budget. While this is less than one percent of the annual revenue, these funds are used to match other grants. These funds are also used to manage and track expenditures that are not designated for a specific purpose, including day-to-day expenses, general operational needs, and other routine CMAP functions.

## **Philanthropic and other funds**

CMAP receives funding from other public agencies, non-public agencies, and foundations to complete comprehensive regional planning work. Some of these funding sources include:

- State of Illinois - \$2.0 million in Regional Planning Act funding for the support of non-transportation work (pending approval)
- Cook County - \$250,000 for support of the Berwyn-Riverside Railroad Grade Crossing Planning and Environmental Linkages Study
- U.S. Environmental Protection Agency - \$40,000 for community resiliency and water quality management planning work
- Illinois Department of Natural Resources - \$61,780 for water supply planning work

## **Unified Work Program**

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In FY2027, the UWP includes a core program that covers MPO planning activities executed by CMAP and subawarded to partner agencies, as well as a competitive program.

In FY2024, a comprehensive methodology was developed and approved by the UWP Committee to guide both core and competitive funding priorities with scoring criteria. The competitive program has been redesigned as a five-year program, similar to the STP, CMAQ, and TAP-L programs.

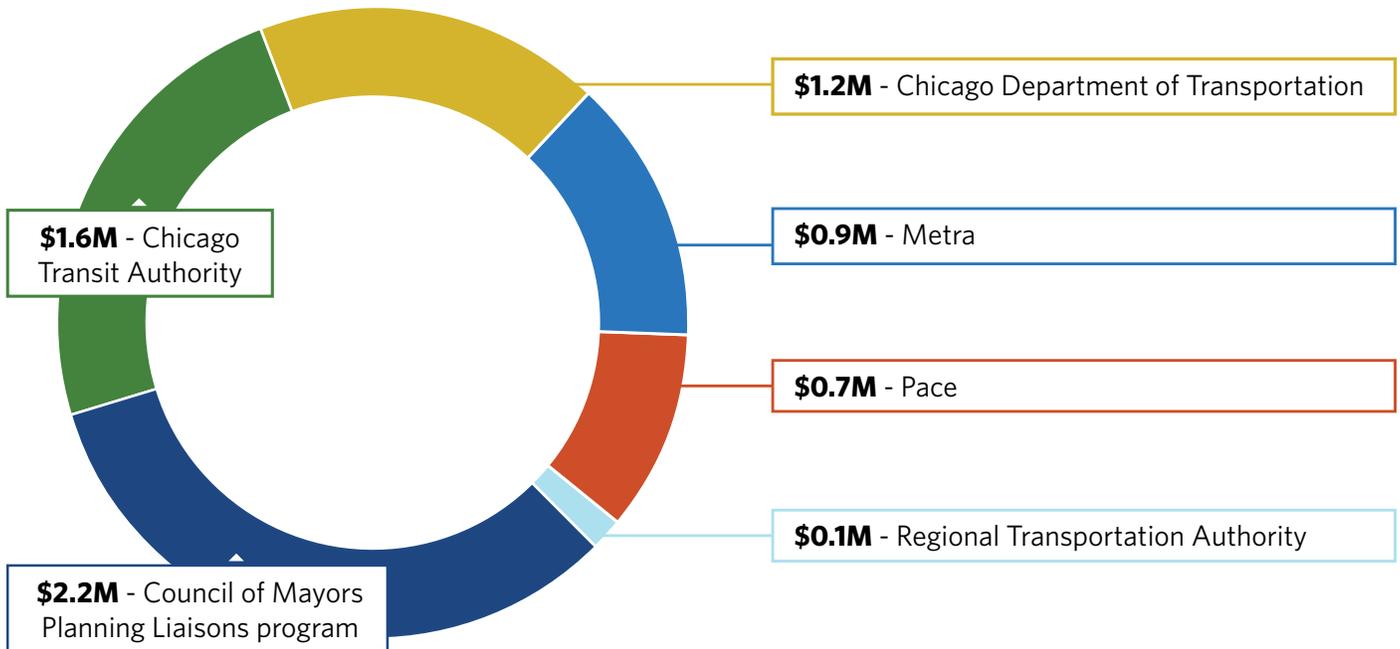
CMAP derives its primary funding from the UWP that supports transportation planning in northeastern Illinois, with metropolitan planning funds from the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), in addition to state and local sources.

The FY2027 program is based on this year's UWP federal funding mark for the metropolitan planning area. The funds will be programmed to CMAP, Chicago Transit Authority (CTA), City of Chicago, Regional Council of Mayors, Metra, and Pace for core transportation planning activities and three competitive projects. The UWP budget is submitted to CMAP's Transportation Committee, which recommends approval to the MPO Policy Committee. The MPO Policy Committee is the final approving body for the UWP budget.

CMAP receives UWP funding that supports MPO required activities for the region: developing the Transportation Improvement Program and Metropolitan Transportation Plan, defining the Congestion Management Process, monitoring transportation system performance, and supporting public participation, among others. More details can be found in the companion document, *FY2027 Unified Work Program*.

The total FY2027 UWP is approximately \$35.0 million, with \$28.3 million allocated to CMAP and \$6.7 million subawarded to partner agencies. The UWP runs in conjunction with the State of Illinois fiscal year July 1 - June 30.

## FY2027 UWP core and competitive subawards by agency



### UWP: Where the funds come from

The Bipartisan Infrastructure Law is a five-year transportation infrastructure spending plan (FY2022–FY2026), which is up for reauthorization in FY2027.

The Metropolitan Planning Program and Metropolitan Planning (PL) funding is provided using a cooperative, continuous, and comprehensive framework for making transportation investment decisions in metropolitan areas with program oversight jointly provided through the FHWA and the FTA, housed within the USDOT.

PL funds are distributed to each state department of transportation and then distributed to MPOs.

In Illinois, IDOT allocates the PL funds to the 16 MPOs using a distribution formula (developed by IDOT and approved by the FHWA). The formula uses a base appropriation for each transportation management area with remainders split between MPOs based on urbanized area population, in accordance with a formula. The CMAP region receives about 81 percent as the largest MPO in the state. Federal PL funds must be matched with non-federal funds at an 80-20 match.

### UWP: Where it goes

PL funds come from IDOT to CMAP and a portion are sub-allocated to partner agencies for core transportation planning activities that address MPO requirements.

Approximately \$2.2 million annually funds the Council of Mayors Planning Liaisons program; liaisons facilitate the local Surface Transportation Program process and monitor other transportation projects from various funding sources.

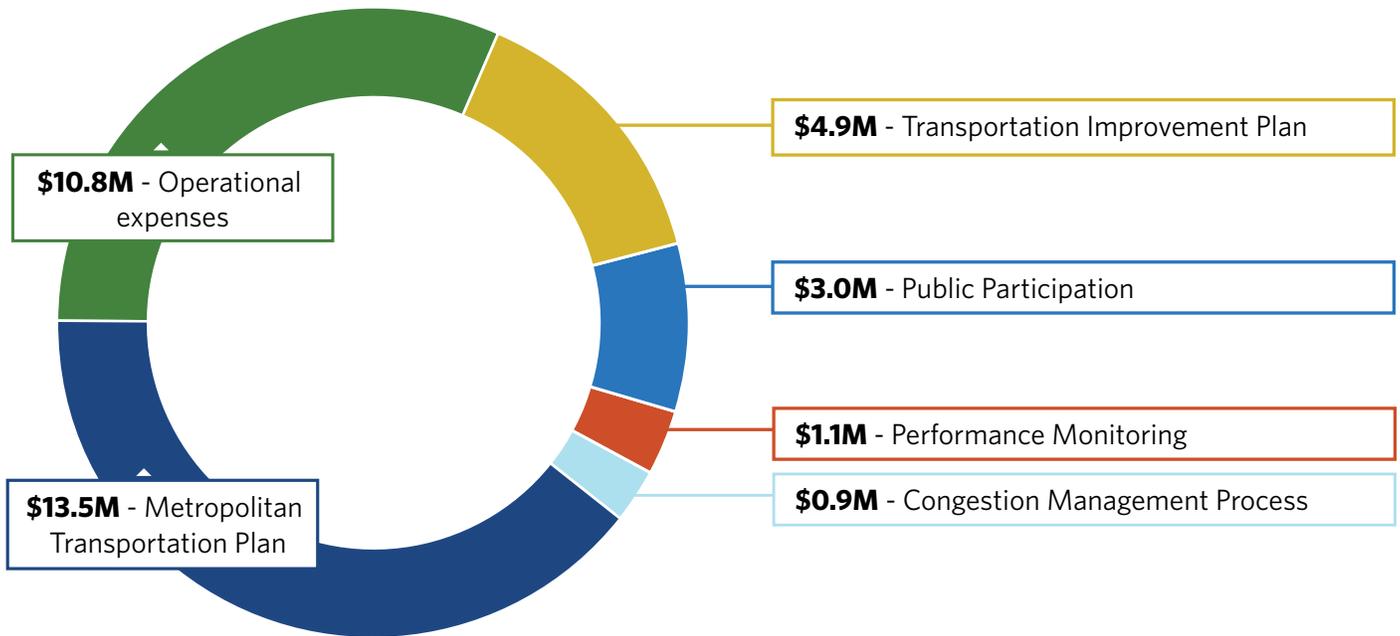
### Competitive projects:

As of FY2025, PL funds (through the UWP) are also programmed biennially through a multi-year competitive selection and scoring process.

Competitive project funding will be awarded to the Regional Transportation Authority (RTA), CTA, and Metra in FY2027. More details on those projects can be found in the companion document, *FY2027 Unified Work Program*.

## FY2027 core UWP budget by activity

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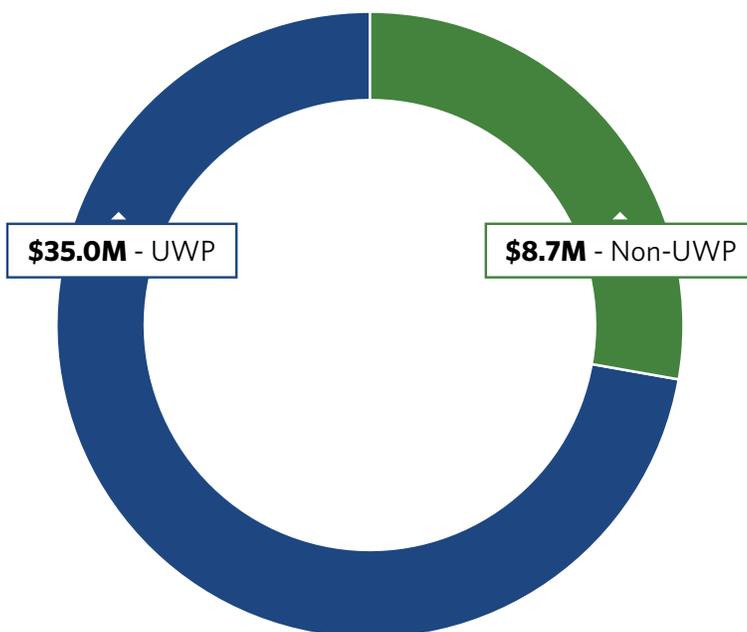


## Expenses overview

For FY2027, CMAP's expenses are projected to be \$43.6 million, a 4 percent decrease compared to FY2026.

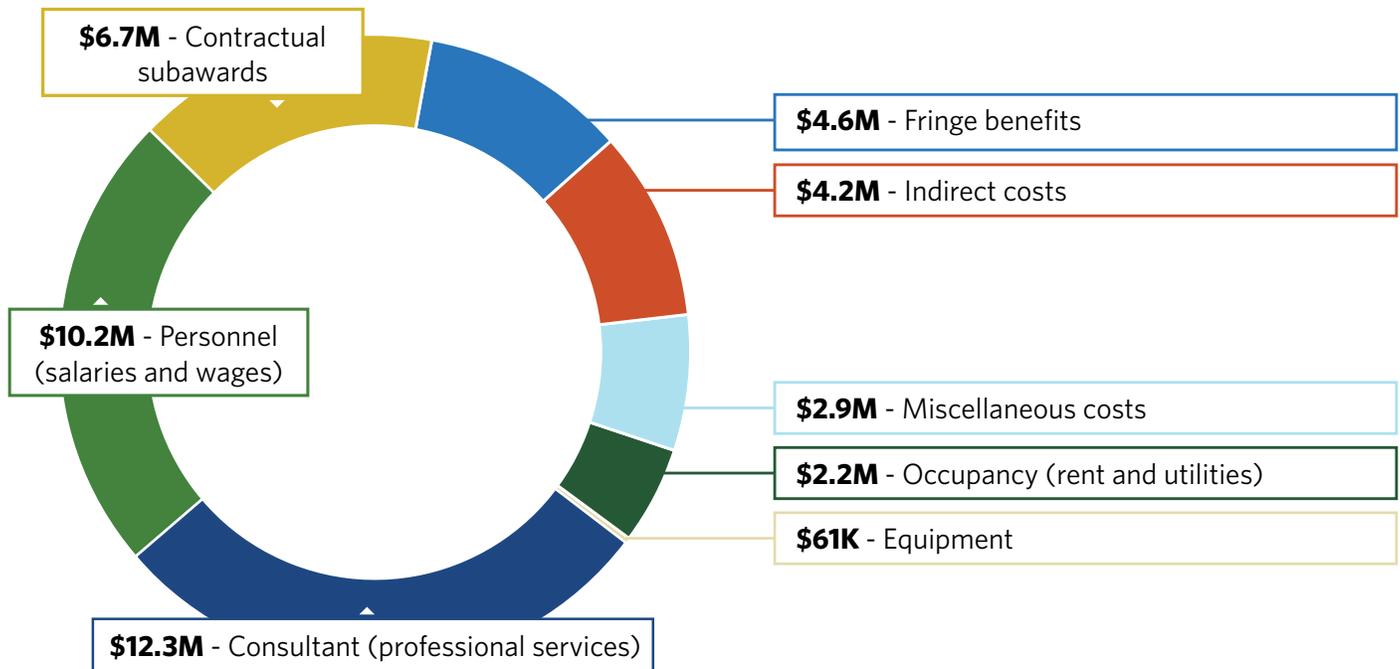
## UWP only FY2027 and comprehensive FY2027

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Decreases are attributable to the completion of work related to multi-year, non-UWP grants.

## Comprehensive FY2027 budget by line item



For FY2027, CMAP's expenses have decreased slightly compared to the prior fiscal year.

### Personnel and fringe benefits

Personnel and fringe benefit costs comprise a large portion of CMAP's annual operating budget at 34 percent. CMAP anticipates an increase in headcount by one staff member by the end of FY2027, though there is no expected increase in cost.

### Consultant and professional services

Consultant costs comprise a significant portion of CMAP's annual operating budget in FY2027 at 28 percent. The anticipated \$1.2 million decrease is due to the completion of work for non-UWP grants.

### Contractual subawards

In the FY2025 call for projects, CMAP deployed a new UWP methodology for awarding core and competitive funds to partner agencies. In FY2027, an award of about \$6.7 million will be distributed amongst the Council of Mayors Planning Liaisons program, Chicago Department of Transportation, CTA, Metra, and Pace. More information about the core and competitive program methodology and activities can be found in the companion document, *FY2027 Unified Work Program*.

### Indirect costs

These are expenses that cannot be attributed to a specific project or activity but are incurred to support the organization's overall operations. CMAP's indirect costs are applied to personnel and fringe at an approved rate that is updated annually.

### Equipment, supplies, and miscellaneous

CMAP has made significant investments in information technology infrastructure upgrades in prior years. In FY2027, we are expecting expenditures to remain at current budget levels.

**Occupancy and telecommunication**

The anticipated rent, utilities, and telecommunication expenses in FY2027 will increase by approximately \$39,000 or 2 percent. The increase is partly due to inflationary measures but also reflects the evolving cost of facility maintenance. However, CMAP's annual increases in occupancy expenses will continue to trend below Central Business District market rent rates based on a negotiated one-month rent abatement for the next ten years, reduced common-area expenses due to a 95 percent occupancy rate at the Old Post Office, and real estate taxes at historic/landmark tax rates for the following year. CMAP has the second-lowest rent in the Old Post Office.

**Travel, training, and education**

Travel costs will increase due to the right-sizing of our budget to actuals; an anticipated \$369,000 in training and expenditures is the result of the increased outreach expected in FY2027. With the region's dynamic issues, evolving approaches, and new technologies, developing team members' knowledge has become even more critical.

**Fund reserves**

As part of its Transportation Management Area Certification Review, the FHWA stated that heavy reliance on the state to provide matching funds presents an area of significant organizational risk and recommended CMAP identify sustainable revenue sources to match federal planning funds. CMAP wishes to follow that guidance and continues to explore stable and consistent local and regional funding sources to ensure the region's important planning work continues unimpeded. For FY2027, CMAP identified approximately \$700,000 dedicated to growing its fund balance reserve. These funds will enable the agency to continue seeking and securing grants requiring a local match commitment and further diversify funding sources.

# Section 2: Work plan components

## Annual work plan overview

This annual work plan identifies key activities CMAP will continue or commence during the 2027 fiscal year, which runs July 1, 2026, to June 30, 2027.

The agency uses a portfolio of more than 30 strategic programs to strategically and effectively plan and manage its work. The program areas maintain consistency from year to year as CMAP's work on behalf of the region is ongoing and can extend over many years — each year building on the last.

The activities in the FY2027 work plan advance the region's long-term goals and continue CMAP's 20-year legacy of excellence and service to northeastern Illinois.

## FY2027 Programs and activities

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### Accelerated Infrastructure Delivery

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The Accelerated Infrastructure Delivery program builds the region's capacity to identify and implement innovations in transportation infrastructure project financing, procurement, design, and construction. It provides technical support and alternative perspectives on how to address common challenges that impact the efficient delivery of infrastructure projects in the region.

The program also works with partners to create a pipeline of projects that can realize benefits from innovative delivery approaches. Regional partners will be better positioned to strategically pair their projects with the best suited delivery methods and funding sources, both traditional and alternative. The program convenes regional partners and facilitates technical assistance at the project and policy level, building capacity in innovative project delivery among public and private sectors.

#### FY2027 activities include:

- Policy support for regional partners developing innovative financing approaches
- Corridor Development Office management for the I-290/Blue Line Corridor project

### Achieving Performance Outcomes

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The Achieving Performance Outcomes program aligns the region's planning work outcomes with ON TO 2050 and the USDOT's policy goals. This involves setting targets; learning from and advising partner plans; facilitating conversations with regulators; informing programming; monitoring progress; and communicating developments to internal and external stakeholders. In addition, this program systematically reviews federal MPO requirements and explores peer best practices to identify process adjustments. Through this process, MPO roles and responsibilities are identified for inclusion in agency programs and projects.

**FY2027 activities include:**

- Creation and tracking of performance targets relevant to safety, asset condition, and system performance as required by federal law
- Creation and tracking of performance targets relevant to ON TO 2050 goals related to community, prosperity, environment, governance, mobility, and inclusive growth
- Education and alignment of regional activities with FTA and FHWA requirements
- Creation and tracking of the Congestion Management Process' performance and publication of related information that is accessible to stakeholders, partners, and the public

**Air Quality Forecasting and Analysis**

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The Air Quality Forecasting and Analysis program provides a framework to support CMAP's policy and plan development, as well as provide continued support to CMAP's transportation programming activities through conformity analysis, compliance with National Environmental Policy Act requirements, and project evaluation. This program encompasses a full understanding of the agency's existing forecast requirements and tools, positioning it to anticipate future emerging forecast and analysis needs.

**FY2027 activities include:**

- Analysis and maintenance of conformity of plans and programs
- Advanced air quality modeling
- Data analysis in support of resilience programs
- Air quality related project evaluation for funding programs, regional transportation plans, and/or special projects
- Coordination with partner agencies to improve forecasting (e.g., Lake Michigan Air Directors Consortium, Illinois Environmental Protection Agency, IDOT, and research institutions)

**Building Capacity**

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The Building Capacity program works to understand local government needs and deliver technical assistance at the intersection of planning services, infrastructure, and governance. The program continuously engages local governments to identify challenges. It also provides technical assistance to meet the most pressing needs of and build capacity for local governments.

**FY2027 activities include:**

- Collaboration with municipalities and communication on priority issues via the Local Government Network
- Determination and promotion of available forms of technical assistance offered through the annual call for technical assistance, in collaboration with the RTA
- Technical assistance for local governments to build capacity for data-driven decision making and create long-range plans for transportation and other capital investments
- Technical assistance for local governments following plan creation, to help organize and support implementation of adopted community plans

## Community Resilience

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The Community Resilience program focuses on reducing greenhouse gas emissions. It develops data and resources to inform decision making and advance policies and projects to meet ON TO 2050 greenhouse gas reduction goals. CMAP and its regional partners' comprehensive climate action plan for the larger 13-county area (as dictated by federal funding criteria) identifies greenhouse gas reduction strategies across all major emission sectors including transportation, residential and commercial buildings, industry, wastewater, and agriculture. The plan also provides stakeholders with: data and analyses for local, regional, and state climate mitigation efforts; benefit analyses of co-pollutant reductions and other co-benefits; and refined greenhouse gas reduction targets.

### **FY2027 activities include:**

- Implementation of the Comprehensive Climate Action Plan
- Partnership with ComEd, Respiratory Health Association, and Argonne and Oak Ridge national laboratories for a scenario planning process to identify greenhouse gas emission reduction strategies and quantify their impacts on energy generation and transmission
- Updated regional greenhouse gas inventory and municipal emission profiles to understand conditions and track implementation progress

## Coordinated Land Use Strategies

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The Coordinated Land Use Strategies program coordinates municipalities, counties, funders, and nonprofits to increase the number and quality of housing choices with access to transportation and economic opportunity across the region. Coordinated strategies are required to strengthen the links between the transportation system and the location of people, jobs, and goods and services by assisting communities with housing and land use policies.

### **FY2027 activities include:**

- Research and analysis of key housing data and issues in the region for counties, municipalities, and Chicago community areas
- Technical assistance for a coordinated subregional approach for housing readiness
- Technical assistance to address local land use and housing policy challenges
- Technical support for the Metropolitan Water Reclamation District of Greater Chicago that analyzes the benefits of flood mitigation projects, to include outreach to elected officials and community stakeholders

## Economic Competitiveness

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The Economic Competitiveness program coordinates federal, state, regional, and local partners to develop a competitive global identity and outcompete peer regions economically. This requires forward-thinking and coordinated strategies to sustain and leverage our region's significant transportation and freight infrastructure assets, solid talent, strong exporting industries, and world-class institutions of innovation, research, and culture.

**FY2027 activities include:**

- Development of a regional economic framework and strategy with a shared vision and goals for the future, leveraging robust transportation infrastructure and assets
- Ongoing support for the Greater Chicagoland Economic Partnership, which includes World Business Chicago and the seven counties, to drive economic growth
- Support for industry clusters, collaboration amongst public and private partners, and strategies that align the region's assets with emerging economic opportunities
- Technical assistance for communities and counties to leverage transportation assets to attract local investment, strengthen developer connections, and address local land use, economic development, and capacity issues

**Federal Transportation Funding**

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The Federal Transportation Funding program oversees the programming and management of certain federal sources used for transportation planning and projects — from the development of methodologies for project selection and the various phases of implementation, to the obligation and expenditure of the federal funding. These federal funding programs support the development and execution of the agency's MPO requirements and the execution of projects that implement the region's long-range transportation goals.

**FY2027 activities include:**

- Support for the development of the UWP and management of external transportation planning projects
- Federal funding committee governance and project selection for the Congestion Mitigation and Air Quality Improvement Program, Transportation Alternative Program-Local, and the Surface Transportation Program Shared and Local funds
- Active program management techniques that ensure federal funds are used in a timely manner

**Infrastructure Resilience**

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The Infrastructure Resilience program focuses on increasing infrastructure resilience to extreme weather impacts, as well as preserving one of the region's greatest assets — its freshwater. It seeks to build resilience by helping the region's communities and infrastructure prepare, recover, and adapt to the impacts of flooding, extreme heat, and other severe weather. The program also focuses on protecting and sustainably managing the region's water sources, to improve and maintain the quantity and quality of our lakes, rivers, streams, and groundwater aquifers. It promotes best practices in water conservation, green infrastructure, and pollution prevention. It also provides regional data on water demand and water quality, and develops plans for local governments and community coalitions to collaboratively protect water resources.

**FY2027 activities include:**

- Use of Transportation Resilience Improvement Plan deliverables to advance priorities (e.g., communication, regional and local planning, policy, and programming) for implementation
- Promotion of municipal water conservation and efficiency practices in partnership with the Illinois-Indiana Sea Grant
- Coordination, planning, and technical assistance to advance best practices for water quality management and watershed-based planning

## Integrated Mobility and Growth

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The Integrated Mobility and Growth program develops planning and policy frameworks that connect transportation, land use, economic development, and environmental sustainability. The program coordinates with public and civic stakeholders to address large-scale, multijurisdictional issues that require strategic, unified regional action.

### **FY2027 activities include:**

- Continued development of *The Century Plan* (the successor to ON TO 2050)
- Support for the Northern Illinois Transit Authority Act through coordination across CMAP's ongoing and planned activities

## Land Use Forecasting and Analysis

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The Land Use Forecasting and Analysis program develops and maintains models and tools that provide long-range population and employment projections to inform local and regional planning. It includes socioeconomic forecasting, which guides strategic planning and investment decisions, and land use database maintenance, which provides accurate and updated information on land use and future development for analysis. Using advanced analytics, the program develops decision-support tools to help address challenges related to community growth, community transformation, and policy impacts on land use.

### **FY2027 activities include:**

- Community cohort evaluation tool maintenance
- Land use inventory database maintenance
- Community data snapshots update
- Local and regional socioeconomic forecasts updates

## Placemaking

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The Placemaking program focuses on strategic and implementable actions to enhance existing infrastructure and public spaces in local communities. The program includes recommendations for policy and zoning code updates, development impact analyses, downtown and subarea planning, streetscape design, and tactical placemaking activities. It also coordinates local land use policies and transportation priorities; advances public right-of-way accessibility; and explores digital twin technologies to assist with decision making.

### **FY2027 activities include:**

- Technical assistance for local governments to leverage existing assets to establish community identity, attract local investment, and increase neighbor interaction
- Technical assistance for local governments to assess existing land use and transportation policies and implement zoning and land use recommendations that support local and regional visioning
- Exploration and development of a framework for digital twin technology to be used by municipalities, counties, and the region
- Technical assistance for transportation accessibility planning in approximately eight communities

## Safe and Complete Streets

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The Safe and Complete Streets program aims to improve safety, quality of life, and modal options with the goal of eliminating traffic fatalities through a comprehensive and sustainable transportation system. It also pursues goals of enhanced mobility and active transportation. Through data analysis and local planning, the program collaborates to implement projects and programs focused on reducing fatal and serious injury crashes, as well as safe, accessible, and connected transportation options for all.

### **FY2027 activities include:**

- Technical assistance for municipal and community partners to develop local road safety, bicycle, and pedestrian plans, plus implementation assistance
- Development of resources to accelerate the implementation of Safe Travel for All adopted safety action plans
- Development of a pilot initiative to explore innovations in multimodal transportation planning that expands user mode choice and reflects contextual needs and priorities
- Support for IDOT with resources, tools, and analysis as they strive to promote a safe multimodal system for all users

## Safe Systems

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The Safe Systems program aims to improve traffic safety through innovative data analysis, compelling policy recommendations, and local coalition building and partnerships. Through collaborative regional and local projects, the region can implement policy changes and projects to reduce crashes and create safe, accessible, and connected transportation options for all, at a systemic level. These efforts closely align with Safe and Complete Streets, Placemaking, Thriving Communities, Transportation Network Efficiencies, and other transportation programs, to address necessary policy and programmatic changes to improve transportation safety.

### **FY2027 activities include:**

- Regional framing of safety issues, policy recommendations, technical methods, safety performance measures, and fair and transparent engagement approaches
- A collaborative and strategic approach to implement safety projects through agency programming and the Illinois Highway Safety Improvement Program
- Development of a regional approach to create safer road users through policies, programs, and initiatives that support a safety culture

## Thriving Communities

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The Thriving Communities program works closely with local governments and residents using data and meaningful engagement to identify the benefits and burdens of transportation infrastructure, development, and land use decisions. Through technical assistance, the program helps under-resourced local governments build capacity to address and mitigate negative impacts for the benefit of the region. Additionally, it empowers residents by amplifying the voices and experiences of those most affected.

**FY2027 activities include:**

- Enhanced partnerships with local entities across sectors to develop and implement strategies for the region, building on CMAP's expertise in transportation and land use issues
- Technical assistance to local governments and community partners for cross-sector coordination supporting community reinvestment, environmental assessment, stakeholder facilitation, data compilation, and analysis to guide planning and implementation
- Design and testing of models and tools to use verifiable data sources to help local governments co-develop priorities, evaluate options, and advance implementable policy and investment actions

**Transportation Improvement Program (TIP) Coordination**

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TIP Coordination is the short-range transportation program and documentation process that informs and implements the long-range transportation goals in ON TO 2050. Its other responsibilities include aligning the conformity of plans and programs throughout the region; monitoring all projects in the eTIP database; ensuring the programs are constrained to available fiscal resources; and assisting CMAP's programming partners in adhering to the legislative regulations that govern federal funding. The eTIP database collects and manages project information from CMAP's partners about the scope of work, cost, and implementation schedule of transportation projects in the region.

**FY2027 activities include:**

- TIP project development, tracking, analyses, and documentation
- Subregional councils of mayors and Planning Liaisons program support

**Transportation Investment Strategies**

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The Transportation Investment Strategies program is a collaborative approach to improving connections between the region's goals and CMAP's state- and federally-mandated transportation financial planning and programming responsibilities. The program coordinates the development of the region's long-range transportation plan. It also develops a financial plan, compiles a constrained list of regional capital projects, and provides a collaborative process to prioritize long-term and short-term investment strategies for the region's transportation system.

**FY2027 activities include:**

- Identification, evaluation, and prioritization of regional capital projects
- Development of the transportation financial plan for the next long-range transportation plan
- Approval of the 2026 Regional Transportation Plan and transition to implementation

**Transportation Network Efficiencies**

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The Transportation Network Efficiencies program responds to ON TO 2050 goals for a modern, multimodal transportation system that adapts to changing travel needs. It focuses on policy development to manage congestion on the roadway network, encourage context-sensitive transportation designs, and support efficiencies in the project development process. The program identifies and promotes strategies that can improve the safety, reliability, and resilience of the transportation network, such as intelligent transportation systems and freight system improvements.

**FY2027 activities include:**

- Implementation of the updated regional congestion management process, including the execution of arterial corridor planning efforts
- Exploration of major trends facing the region's freight system, as well as opportunities for additional policy development
- Support for the implementation of policy recommendations identified by IDOT's Blue-Ribbon Commission on Transportation Infrastructure Funding and Policy

**Travel Demand Forecasting**

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The Travel Demand Forecasting program develops, maintains, and applies analysis tools to support performance-based transportation programming decisions, including the maintenance of both trip- and activity-based travel demand models. These tools are used for air quality conformity analyses, long-range plan scenario evaluations, capital project evaluations, and policy change impacts. The program develops and applies tools to forecast commercial vehicle movement in the region. Another major data collection effort is My Daily Travel, a multi-year household travel survey focused on gathering behavioral information from the region's residents. The program helps satisfy federal requirements related to air quality conformity analyses and travel demand modeling. It also supports the Regional Planning Act's intent that CMAP shall be the authoritative source for regional data collection, exchange, dissemination, analysis, evaluation, forecasting, and modeling.

**FY2027 activities include:**

- Travel modeling to support air quality conformity analyses
- Transportation modeling services to support regional partners' planning activities
- Data collection for phase two of the regional household travel survey
- Implementation of freight forecasting model enhancements to support the next long-range transportation plan

## FY2027 Agencywide service programs

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### Accounting

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The Accounting program provides administration and support for accounts payable and receivable, ensuring timely vendor payments and collection of funds; timely and accurate employee payments; tax, insurance, pension, and other benefits reporting; properly funded grants and expenditures based on grant agreements and CFR 200 guidance; financial reporting required by federal and state government, the CMAP Board, and others; and treasury services. The program is responsible for procurement, ensuring that goods and services are acquired in a fair, transparent, and cost-effective manner in accordance with applicable laws, regulations, and internal policies. It also facilitates an annual audit of the agency's financial records.

#### **FY2027 activities include:**

- Accounting services and oversight
- Financial reporting and external audit support
- Administration of a new enterprise resource planning system
- Contract administration and vendor management
- Procurement support and oversight
- Enhanced accounting and procurement policies

### Communications

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The Communications program oversees all CMAP communications and content, raising the agency's profile through a robust strategy that supports and strengthens every program and project. It includes strategic planning, design, copyediting, media, marketing, social media, web development, and other content support. It also oversees the production and quality control of print and web materials, as well as graphic design, photography, and videography. The program develops agencywide standards to deliver high-quality products tailored to audiences and reflective of regional goals; updates processes, templates, and style and branding guidelines; drafts materials in plain language and accessible formats; produces ongoing public communications such as reports, newsletters, websites, and social media; and supports internal communications, data, and engagement tools.

#### **FY2027 activities include:**

- Development and implementation of comprehensive communications and engagement plans for each CMAP program area
- Support for *The Century Plan* and the execution of a communications campaign that includes placed and earned media, panel appearances, and other strategies
- Implementation support strategies for CMAP's other regional plans, including the Comprehensive Climate Action Plan and 2026 Regional Transportation Plan

## Content Strategy and Development

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The Content Strategy and Development program supports the strategy, planning, oversight and optimization of multichannel content with a focus on quality, effectiveness, and impact. It is closely aligned with the Communications and Engagement programs, with a focus on developing agencywide content strategies for: public information and messaging; context, purpose, and target audiences; channels and platforms; and mediums (text, graphic, audio, video, interactive, and virtual).

### **FY2027 activities include:**

- Development of a content strategy to establish agency goals and drive results
- Research and analysis of key audiences, questions, and knowledge gaps to inform content development and assess content performance
- Content development that translates and communicates complex concepts into clear, engaging content — through multiple formats like text, graphic, audio, video, digital, etc. — to connect with audiences

## Data Science

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The Data Science program fosters cross-divisional relationships around data understanding, inventory, exploration, and analysis. It advances the agency's analytical capabilities by researching best practices, developing innovative tools, and testing new methods for using data in the planning field. The program uses data to seek answers and test hypotheses to support data-driven decision making, while building relationships with universities and partner agencies. It also creates an innovative environment that grows CMAP's data science skills through internal and external collaboration while providing a unified framework for managing the agency's data assets and a space to adapt as data needs change.

### **FY2027 activities include:**

- Data and information services support
- Management, modernization, and strategy for geographic information systems
- Creation of a centralized data catalog and development of centralized data access to enhance knowledge sharing and to streamline workflows

## Engagement

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The Engagement program provides strategic, outcome-driven direction and engagement services to support programs and projects across the agency. It delivers meaningful, inclusive, and responsive engagement with the agency's stakeholders and constituencies, guided by best practices and the Public Participation Plan. The program designs engagement strategies and methods that meet audiences where they are to strengthen relationships, build trust, and connect constituencies to resources. It also uses and evaluates various tools and methods to reach audiences, support project teams, and develop internal engagement initiatives.

### **FY2027 activities include:**

- Engagement guidance and resources to develop effective agency ambassadors for all program and project teams
- Planning and implementation of the 18th annual Future Leaders in Planning program

## Financial Planning and Analysis

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The Financial Planning and Analysis program leads financial planning, project management, and grants management to ensure that projects are managed efficiently and effectively and advance ON TO 2050 goals. This includes supporting the agency's transition to updated project management and financial tools; developing the annual work plan; advising and supporting project managers on effective approaches for advancing projects; tracking agency progress towards expected outcomes; identifying solutions for project management issues (e.g., expenditure delays, unprogrammed funds, or KPI target deviations); and managing grants and contracts.

### **FY2027 activities include:**

- Annual work plan development
- Annual budget development
- Budget implementation and oversight
- Project management training and guidance
- Performance measure reporting and analysis

## Human Resources

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The Human Resources program works with employees and management to address performance and professional development. This process is formalized through the career framework, annual review process, development plans, regular employee performance conversations, and performance documentation. The program also provides support to help employees understand federal, state, and agency policies, including standards of conduct and performance expectations.

### **FY2027 activities include:**

- Professional training opportunities for staff members
- Intern and fellowship program management
- Facilitation of annual employee reviews and merit-based pay increases
- Open enrollment and employee benefit selections management
- Update and implementation of policies and organizational changes following the class and compensation study

## Information Technology

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The Information Technology program manages and monitors internal computer network performance. It includes the acquisition, licensing, installation, and maintenance of software applications, server hardware systems, and other related equipment. The program also provides user support to CMAP employees as needed.

### **FY2027 activities include:**

- Hardware and software service and maintenance
- Ongoing support of enterprise resource planning system and data architecture
- Upgrades for conference room audio visual equipment and infrastructure, to better provide consistent and reliable technology during meetings

## Intergovernmental Affairs

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The Intergovernmental Affairs program monitors and analyzes legislative action significant to CMAP's work to prepare strategies for state and federal legislative and executive activities. It provides reports to agency executive staff members, board members, and policy and working committees. It develops and maintains relationships with legislative and executive staff, administrative offices at all levels of government, and external funders to keep them informed of developments related to the agency's work. The program also biennially develops and tracks the success of an advocacy agenda, which focuses on advancing ON TO 2050 objectives.

### **FY2027 activities include:**

- Enactment of the FY26 budget appropriation and regular communications to the General Assembly on funding outcomes
- Continued engagement with elected officials, agency staff, and other key stakeholders on transit reform and funding, including sales tax modernization
- Implementation of the federal and state advocacy agenda through issue-specific strategies
- Congressional district staff briefings and ongoing regional coordination on surface transportation reauthorization

## Operations

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The Operations program provides a wide array of administrative, clerical, technical, and operational support services across the agency to ensure that it is managed efficiently and effectively. It provides administrative support to executive leadership and divisions; maintains general operations through facilities management; and supports the agency's activities, events, and meetings. It provides support for all public body meetings and administers the agenda management system. The program also coordinates the agency's record retention program and Freedom of Information Act requests (FOIA).

### **FY2027 activities include:**

- Administrative support for all in-person public body meetings
- Facilities management
- FOIA request responses in a timely manner
- Oversight and maintenance of the public agenda management system
- Agency records management and retention

## People and Culture

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The People and Culture program leads projects that advance the agency's commitment to strategically develop CMAP staff members and culture, by establishing a strategy with meaningful objectives that align with staff members' wellbeing. This program includes a council made up of staff members from all levels, to guide the agency's efforts and progress in the workforce and workplace focus area.

### **FY2027 activities include:**

- Ongoing support of agency priorities and initiatives
- Ongoing support of initiatives directed towards improving workforce and workplace experience

# Section 3: Appendices

## Appendix A: Personnel schedule

Personnel costs make up the majority of CMAP's annual operating budget at 24 percent. In FY2027, CMAP anticipates a 17 percent decrease in personnel expenses over FY2026, primarily due to reclassification between personnel, fringe benefits, and indirect cost categories.

Grade	Title	Approved FY2026 budgeted FTEs	FY2027 budgeted FTEs
<b>Regular positions</b>			
12	Executive director	1	1
11	Deputy executive director	2	1
10	Deputy	5	7
9	Director	6	5
8	Principal	15	17
7	Program lead	6	10
6	Senior	39	37
5	Planner/analyst/specialist	46	47
4	Associate	8	3
3	Assistant	0	0
2	Administrative assistant	1	2
1	Receptionist	1	1
<b>Total regular positions (FTEs)</b>		<b>130</b>	<b>131</b>

<b>Temporary positions</b>			
n/a	NUPIP Fellowship	1	1
n/a	Peters Regional Planning fellow	1	1
n/a	Year-round intern	14	10
n/a	Summer intern	6	8
<b>Total temporary positions (count)</b>		<b>22</b>	<b>20</b>

## Appendix B: List of programs identified for six-month grace period funding from FY2026 work plan

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Program area
Accounting
Achieving Performance Outcomes
Building Capacity
Community Resilience
Coordinated Land Use Strategies
Data Science
Economic Competitiveness
Federal Transportation Funding Programs
Financial Planning and Analysis
Infrastructure Resilience
Integrated Mobility and Inclusive Growth
Land Use Forecasting and Analysis
Safe and Complete Streets
Thriving Communities
Transportation Improvement Program Coordination
Transportation Investment Strategies
Transportation Network Efficiencies

## Appendix C: Local contribution structure

At its meeting on April 13, 2016, the CMAP Board approved the establishment of a local contribution structure to reduce the agency's overreliance on the state to match its federal funding. In FY2027, local contributions total \$1,810,857.

**Table 1: Overall contribution structure, FY2025, FY2026, and FY2027**

County	FY2025	FY2026	FY2027
Cook	\$293,914	\$302,731	\$302,731
DuPage	\$79,263	\$81,641	\$81,641
Kane	\$59,172	\$60,947	\$60,947
Kendall	\$38,852	\$40,018	\$40,018
Lake	\$67,802	\$69,836	\$69,836
McHenry	\$48,025	\$49,466	\$49,466
Will	\$66,972	\$68,981	\$68,981
<b>County subtotal</b>	<b>\$654,000</b>	<b>\$673,620</b>	<b>\$673,620</b>
City of Chicago	\$222,203	\$231,091	\$231,091
Other municipalities	\$217,290	\$225,986	\$225,986
<b>Municipal subtotal</b>	<b>\$439,493</b>	<b>\$457,077</b>	<b>\$457,077</b>
Transit agencies (through RTA)	\$523,200	\$544,128	\$544,128
Tollway	\$130,800	\$136,032	\$136,032
<b>Transportation agency subtotal</b>	<b>\$654,000</b>	<b>\$680,160</b>	<b>\$680,160</b>
<b>Total</b>	<b>\$1,747,493</b>	<b>\$1,810,857</b>	<b>\$1,810,857</b>

**Table 2: Municipal contribution structure, FY2026 and FY2027**

Municipality	Population (2014 census)	Waived or reduced	FY2026	FY2027
Addison	37,297		\$1,654.21	\$1,654.21
Algonquin	30,410		\$1,348.76	\$1,348.76
Alsip	19,427		\$861.64	\$861.64
Antioch	14,411		\$639.17	\$639.17
Arlington Heights	76,024		\$3,371.86	\$3,371.86
Aurora	200,456		\$8,890.74	\$8,890.74
Bannockburn	1,575		\$69.86	\$69.86
Barrington	10,373		\$460.08	\$460.08
Barrington Hills	4,259		\$188.91	\$188.91
Bartlett	41,632		\$1,846.49	\$1,846.49

Batavia	26,424		\$1,171.98	\$1,171.98
Beach Park	13,988		\$620.41	\$620.41
Bedford Park	576	waived (size)	\$0	\$0
Beecher	4,461		\$197.86	\$197.86
Bellwood	19,152	reduced (economic)	\$424.73	\$424.73
Bensenville	18,487		\$819.95	\$819.95
Berkeley	5,230		\$231.97	\$231.97
Berwyn	56,693		\$2,514.48	\$2,514.48
Big Rock	1,160		\$51.46	\$51.46
Bloomington	22,299		\$989.02	\$989.02
Blue Island	23,785	reduced (economic)	\$624.00	\$624.00
Bolingbrook	74,180		\$3,290.08	\$3,290.08
Braceville	775	waived (size)	\$0	\$0
Braidwood	6,185		\$274.32	\$274.32
Bridgeview	16,491		\$731.42	\$731.42
Broadview	7,959		\$353.01	\$353.01
Brookfield	19,023		\$843.72	\$843.72
Buffalo Grove	41,701		\$1,849.55	\$1,849.55
Bull Valley	1,107		\$49.10	\$49.10
Burbank	29,218		\$1,295.90	\$1,295.90
Burlington	636	waived (size)	\$0	\$0
Burnham	4,229	reduced (economic)	\$93.79	\$93.79
Burr Ridge	10,761		\$477.28	\$477.28
Calumet City	37,213	reduced (economic)	\$825.25	\$825.25
Calumet Park	7,903	reduced (economic)	\$175.25	\$175.25
Campton Hills	11,317		\$501.94	\$501.94
Carol Stream	40,349		\$1,789.58	\$1,789.58
Carpentersville	38,407		\$1,703.45	\$1,703.45
Cary	17,991		\$797.95	\$797.95
Channahon	12,616		\$559.55	\$559.55
Chicago	2,722,389		\$231,091.12	\$231,091.12
Chicago Heights	30,436	reduced (economic)	\$674.96	\$674.96
Chicago Ridge	14,434		\$640.19	\$640.19
Cicero	84,354	reduced (economic)	\$1,870.66	\$1,870.66
Clarendon Hills	8,658		\$384.01	\$384.01
Coal City	5,521		\$244.87	\$244.87
Country Club Hills	16,865		\$748.01	\$748.01
Countryside	6,023		\$267.13	\$267.13
Crest Hill	20,771		\$921.24	\$921.24

Crestwood	11,029		\$489.16	\$489.16
Crete	8,227		\$364.89	\$364.89
Crystal Lake	40,493		\$1,795.98	\$1,795.98
Darien	22,315		\$989.73	\$989.73
Deer Park	3,245		\$143.93	\$143.93
Deerfield	18,385		\$815.42	\$815.42
Des Plaines	58,947		\$2,614.46	\$2,614.46
Diamond	2,501		\$110.93	\$110.93
Dixmoor	3,622	waived (economic)	\$0	\$0
Dolton	23,307	reduced (economic)	\$516.87	\$516.87
Downers Grove	49,715		\$2,204.99	\$2,204.99
East Dundee	3,198		\$141.84	\$141.84
East Hazel Crest	1,552	reduced (economic)	\$226.72	\$34.00
Elburn	5,682		\$252.01	\$252.01
Elgin	111,117		\$4,928.33	\$4,928.33
Elk Grove Village	33,379		\$1,480.45	\$1,480.45
Elmhurst	45,751		\$2,029.18	\$2,029.18
Elmwood Park	24,954		\$1,106.78	\$1,106.78
Elwood	2,267		\$100.55	\$100.55
Evanston	75,658		\$3,355.62	\$3,355.62
Evergreen Park	19,935		\$884.18	\$884.18
Flossmoor	9,522		\$422.32	\$422.32
Ford Heights	2,785	reduced (economic)	\$340.08	\$62.00
Forest Park	14,196		\$629.63	\$629.63
Forest View	697	waived (size)	\$0	\$0
Fox Lake	10,578		\$469.16	\$469.16
Fox River Grove	4,704		\$208.63	\$208.63
Frankfort	18,446		\$818.13	\$818.13
Franklin Park	18,404		\$816.26	\$816.26
Geneva	21,742		\$964.32	\$964.32
Gilberts	7,556		\$335.13	\$335.13
Glen Ellyn	27,763		\$1,231.36	\$1,231.36
Glencoe	8,923		\$395.76	\$395.76
Glendale Heights	34,530		\$1,531.49	\$1,531.49
Glenview	46,767		\$2,074.24	\$2,074.24
Glenwood	9,036		\$400.77	\$400.77
Godley	670	waived (size)	\$0	\$0
Golf	506	waived (size)	\$0	\$0
Grayslake	21,018		\$932.20	\$932.20

Green Oaks	3,854		\$170.93	\$170.93
Greenwood	252	waived (size)	\$0	\$0
Gurnee	31,207		\$1,384.12	\$1,384.12
Hainesville	3,682		\$163.31	\$163.31
Hampshire	5,976		\$265.04	\$265.04
Hanover Park	38,476		\$1,706.52	\$1,706.52
Harvard	9,230	reduced (economic)	\$204.68	\$204.68
Harvey	25,347	reduced (economic)	\$624.00	\$624.00
Harwood Heights	8,675		\$384.76	\$384.76
Hawthorn Woods	7,875		\$349.27	\$349.27
Hazel Crest	14,182	reduced (economic)	\$314.51	\$314.51
Hebron	1,205		\$53.45	\$53.45
Hickory Hills	14,177		\$628.78	\$628.78
Highland Park	29,871		\$1,324.86	\$1,324.86
Highwood	5,387		\$238.93	\$238.93
Hillside	8,195		\$363.47	\$363.47
Hinsdale	17,446		\$773.77	\$773.77
Hodgkins	1,881		\$83.42	\$83.42
Hoffman Estates	52,347		\$2,321.73	\$2,321.73
Holiday Hills	593	waived (size)	\$0	\$0
Homer Glen	24,364		\$1,080.60	\$1,080.60
Hometown	4,365	reduced (economic)	\$96.80	\$96.80
Homewood	19,464		\$863.28	\$863.28
Huntley	25,603		\$1,135.57	\$1,135.57
Indian Creek	546	waived (size)	\$0	\$0
Indian Head Park	3,839		\$170.27	\$170.27
Inverness	7,592		\$336.72	\$336.72
Island Lake	8,031		\$356.20	\$356.20
Itasca	8,800		\$390.30	\$390.30
Johnsburg	6,297		\$279.28	\$279.28
Joliet	147,928		\$6,561.00	\$6,561.00
Justice	13,022	reduced (economic)	\$288.79	\$288.79
Kaneville	491	waived (size)	\$0	\$0
Kenilworth	2,562		\$113.63	\$113.63
Kildeer	3,958		\$175.55	\$175.55
La Grange	15,759		\$698.95	\$698.95
La Grange Park	13,665		\$606.08	\$606.08
Lake Barrington	4,985		\$221.09	\$221.09
Lake Bluff	5,698		\$252.72	\$252.72

Lake Forest	19,379		\$859.51	\$859.51
Lake in the Hills	28,893		\$1,281.48	\$1,281.48
Lake Villa	8,825		\$391.41	\$391.41
Lake Zurich	20,054		\$889.45	\$889.45
Lakemoor	6,005		\$266.34	\$266.34
Lakewood	3,811		\$169.03	\$169.03
Lansing	28,522		\$1,265.02	\$1,265.02
Lemont	16,661		\$738.96	\$738.96
Libertyville	20,512		\$909.76	\$909.76
Lily Lake	1,024		\$45.42	\$45.42
Lincolnshire	7,292		\$323.42	\$323.42
Lincolnwood	12,687		\$562.69	\$562.69
Lindenhurst	14,468		\$641.70	\$641.70
Lisbon	295	waived (size)	\$0	\$0
Lisle	22,827		\$1,012.44	\$1,012.44
Lockport	25,119		\$1,114.09	\$1,114.09
Lombard	43,893		\$1,946.77	\$1,946.77
Long Grove	8,181		\$362.86	\$362.86
Lynwood	9,313	reduced (economic)	\$206.53	\$206.53
Lyons	10,773		\$477.82	\$477.82
Manhattan	7,302		\$323.86	\$323.86
Maple Park	1,313		\$58.23	\$58.23
Marengo	7,508		\$333.00	\$333.00
Markham	12,688	reduced (economic)	\$281.37	\$281.37
Matteson	19,156		\$849.62	\$849.62
Maywood	24,133	reduced (economic)	\$624.00	\$624.00
McCook	231	waived (size)	\$0	\$0
McCullom Lake	1,026	reduced (economic)	\$226.72	\$23.00
McHenry	26,630		\$1,181.11	\$1,181.11
Melrose Park	25,511		\$1,131.48	\$1,131.48
Merrionette Park	1,897		\$84.14	\$84.14
Mettawa	571	waived (size)	\$0	\$0
Midlothian	14,911		\$661.35	\$661.35
Millbrook	347	waived (size)	\$0	\$0
Millington	665	waived (size)	\$0	\$0
Minooka	11,194		\$496.49	\$496.49
Mokena	19,447		\$862.52	\$862.52
Monee	5,105		\$226.43	\$226.43
Montgomery	19,301		\$856.04	\$856.04

Morton Grove	23,497		\$1,042.15	\$1,042.15
Mount Prospect	54,951		\$2,437.22	\$2,437.22
Mundelein	31,562		\$1,399.86	\$1,399.86
Naperville	146,128		\$6,481.16	\$6,481.16
New Lenox	25,426		\$1,127.70	\$1,127.70
Newark	1,017		\$45.10	\$45.10
Niles	30,000		\$1,330.58	\$1,330.58
Norridge	14,674		\$650.83	\$650.83
North Aurora	17,342		\$769.16	\$769.16
North Barrington	3,029		\$134.35	\$134.35
North Chicago	30,395	reduced (economic)	\$624.00	\$624.00
North Riverside	6,698		\$297.08	\$297.08
Northbrook	33,655		\$1,492.69	\$1,492.69
Northfield	5,483		\$243.18	\$243.18
Northlake	12,372		\$548.74	\$548.74
Oak Brook	8,065		\$357.71	\$357.71
Oak Forest	28,174		\$1,249.59	\$1,249.59
Oak Lawn	57,034		\$2,529.60	\$2,529.60
Oak Park	52,008		\$2,306.70	\$2,306.70
Oakbrook Terrace	2,171		\$96.28	\$96.28
Oakwood Hills	2,070		\$91.81	\$91.81
Old Mill Creek	224	waived (size)	\$0	\$0
Olympia Fields	5,045		\$223.77	\$223.77
Orland Hills	7,277		\$322.75	\$322.75
Orland Park	58,666		\$2,601.99	\$2,601.99
Oswego	33,099		\$1,468.02	\$1,468.02
Palatine	69,387		\$3,077.50	\$3,077.50
Palos Heights	12,597		\$558.71	\$558.71
Palos Hills	17,627		\$781.80	\$781.80
Palos Park	4,906		\$217.60	\$217.60
Park City	7,440	reduced (economic)	\$340.08	\$340.08
Park Forest	22,034	reduced (economic)	\$488.63	\$488.63
Park Ridge	37,856		\$1,679.01	\$1,679.01
Peotone	4,136		\$183.44	\$183.44
Phoenix	1,969	reduced (economic)	\$340.08	\$44.00
Pingree Grove	5,878		\$260.71	\$260.71
Plainfield	42,138		\$1,868.93	\$1,868.93
Plano	11,175		\$495.64	\$495.64
Plattville	251	waived in FY2027 (size)	\$624.00	\$0

Port Barrington	1,508		\$66.88	\$66.88
Posen	6,021	reduced (economic)	\$133.53	\$133.53
Prairie Grove	1,876		\$83.21	\$83.21
Prospect Heights	16,418		\$728.18	\$728.18
Richmond	1,895		\$84.04	\$84.04
Richton Park	13,751	reduced (economic)	\$304.95	\$304.95
Ringwood	825	waived in FY2027 (size)	\$36.60	\$0
River Forest	11,208		\$497.11	\$497.11
River Grove	10,271		\$455.55	\$455.55
Riverdale	13,604	reduced (economic)	\$624.00	\$624.00
Riverside	8,881		\$393.89	\$393.89
Riverwoods	3,659		\$162.28	\$162.28
Robbins	5,480	reduced (economic)	\$340.08	\$121.53
Rockdale	1,957		\$86.80	\$86.80
Rolling Meadows	24,279		\$1,076.84	\$1,076.84
Romeoville	39,679		\$1,759.87	\$1,759.87
Roselle	23,030		\$1,021.45	\$1,021.45
Rosemont	4,226		\$187.43	\$187.43
Round Lake	18,536		\$822.12	\$822.12
Round Lake Beach	28,012		\$1,242.40	\$1,242.40
Round Lake Heights	2,734		\$121.26	\$121.26
Round Lake Park	7,371	reduced (economic)	\$163.47	\$163.47
Sandwich	7,410		\$328.65	\$328.65
Sauk Village	10,545	reduced (economic)	\$340.08	\$233.85
Schaumburg	74,896		\$3,321.83	\$3,321.83
Schiller Park	11,857		\$525.89	\$525.89
Shorewood	16,569		\$734.87	\$734.87
Skokie	65,112		\$2,887.89	\$2,887.89
Sleepy Hollow	3,340		\$148.14	\$148.14
South Barrington	4,822		\$213.87	\$213.87
South Chicago Heights	4,157		\$184.37	\$184.37
South Elgin	22,226		\$985.77	\$985.77
South Holland	22,144		\$982.14	\$982.14
Spring Grove	5,725		\$253.92	\$253.92
St. Charles	33,387		\$1,480.80	\$1,480.80
Steger	9,557	reduced (economic)	\$211.94	\$211.94
Stickney	6,818		\$302.40	\$302.40
Stone Park	4,957	reduced (economic)	\$109.93	\$109.93
Streamwood	40,345		\$1,789.41	\$1,789.41

Sugar Grove	9,192		\$407.69	\$407.69
Summit	11,447		\$507.71	\$507.71
Symerton	89	waived (size)	\$0	\$0
Third Lake	1,194		\$52.96	\$52.96
Thornton	2,401		\$106.49	\$106.49
Tinley Park	57,280		\$2,540.52	\$2,540.52
Tower Lakes	1,264		\$56.06	\$56.06
Trout Valley	530	waived (size)	\$0	\$0
Union	562	waived (size)	\$0	\$0
University Park	7,095		\$314.68	\$314.68
Vernon Hills	25,911		\$1,149.22	\$1,149.22
Villa Park	22,038		\$977.44	\$977.44
Virgil	336	waived (size)	\$0	\$0
Volo	3,870		\$171.65	\$171.65
Wadsworth	3,759		\$166.72	\$166.72
Warrenville	13,336		\$591.49	\$591.49
Wauconda	13,896		\$616.32	\$616.32
Waukegan	88,915		\$3,943.62	\$3,943.62
Wayne	2,442		\$108.31	\$108.31
West Chicago	27,507		\$1,220.00	\$1,220.00
West Dundee	7,391		\$327.82	\$327.82
Westchester	16,807		\$745.43	\$745.43
Western Springs	13,284		\$589.18	\$589.18
Westmont	24,963		\$1,107.17	\$1,107.17
Wheaton	53,644		\$2,379.26	\$2,379.26
Wheeling	38,010		\$1,685.84	\$1,685.84
Willow Springs	5,709		\$253.21	\$253.21
Willowbrook	8,631		\$382.80	\$382.80
Wilmette	27,446		\$1,217.31	\$1,217.31
Wilmington	5,712		\$253.33	\$253.33
Winfield	9,569		\$424.41	\$424.41
Winnetka	12,490		\$553.97	\$553.97
Winthrop Harbor	6,730		\$298.49	\$298.49
Wonder Lake	3,944		\$174.93	\$174.93
Wood Dale	13,945		\$618.49	\$618.49
Woodridge	33,378		\$1,480.40	\$1,480.40
Woodstock	25,178		\$1,116.71	\$1,116.71
Worth	10,838		\$480.69	\$480.69
Yorkville	18,096		\$802.60	\$802.60
Zion	24,264		\$1,076.17	\$1,076.17

## Appendix D: Budget category definitions

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### Personnel and fringe benefits

**FICA — employer contribution.** Includes all payments made to the IRS by CMAP for the employer share of Federal Insurance Contributions Act (FICA) taxes related to payroll costs paid.

**Fringe benefits.** Includes allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of paid time off, employee insurance, pensions, and unemployment benefit plans. *Federal regulations section 22.431 CFR 200 § 200.431 Compensation.*

**Fringe rate.** Fringe benefit rate and computation is based on the Annual Audited Financial Report. A fringe rate must be approved and applied to salaries for the purposes of applying for funding. CMAP's current fringe rate is based on the agency's cost for Medicare, the Federal Insurance Contributions Act, the Illinois Municipal Retirement System Fund, the State Employee Retirement System Fund (when applicable), life insurance, medical, dental, vision, workers' compensation, unemployment compensation, and other benefits. The fringe rate also includes a standard estimate for holiday, vacation, personal, and sick time for benefit employees.

**Life insurance — employer contribution.** Includes the employer share of life insurance benefits paid for all regular employees.

**Medical/dental/vision — employer contribution.** Includes the employer share of medical, dental, and vision insurance benefits paid for all regular employees.

**Medicare — employer contribution.** Includes all payments made to the IRS by CMAP for the employer share of Medicare taxes related to payroll costs.

**Other benefits — employer contribution.** Includes any other miscellaneous employer paid costs related to employee benefits provided. An example of this type would be administrative fees paid to the financial services company that monitors the International City/County Management Association accounts or the firm that processes the employee flexible spending accounts.

**Regular salaries/temporary wages.** Includes expenditures to CMAP employees, paid on a biweekly basis for the entire budget year.

*Benefit employees:* salaries for employees are based on 1,950 hours annually, reduced by a standard estimate for holiday, vacation, personal, and sick time that is treated as fringe.

*Non-benefit employees:* wages for temporary employees (interns and fellows) are based on an hourly rate.

**Retirement — employer contribution.** Includes all payments made to the Illinois Municipal Retirement System Fund and the State Employee Retirement System Fund for the employer share of pension costs. These payments are a percentage of salary costs for all regular employees covered under the pension plan.

## Indirect costs

**Indirect costs.** Expenses that cannot be attributed to a specific project or activity but are incurred to support the overall operations of the organization. CMAP's indirect costs are applied to personnel and fringe at an approved indirect rate that is updated annually with IDOT.

## Consultant and professional services

**Consulting services.** Expenditures for services performed by non-employees that are required by a division or the CMAP Board in the execution of its assigned function. Includes contracts with vendors to provide consulting services to CMAP staff members.

**Legal services.** Includes payments to attorneys or law firms for services rendered to CMAP.

**Professional services.** Expenditures for services performed by non-employees that are required by CMAP to carry out its function. Included under this category of object codes are consulting contracts, professional services, audit services, etc. Includes contracts with various vendors who provide professional services to CMAP and are in the CMAP offices.

## Contractual subawards

**Contractual subawards.** Includes awards provided by a pass-through entity to a sub-recipient for the sub-recipient to carry out part of a federal/state award, including a portion of the scope of work or objectives.

**UWP subawards.** Includes the subaward of UWP funds by CMAP to the region's transportation partner agencies. Those agencies include the Council of Mayors (for the Planning Liaisons program), RTA, CTA, Metra, Pace, and the region's seven counties. These subawards consist of UWP core and UWP competitive program allocations.

**UWP competitive program allocations.** Includes subawards granted through a competitive process for one-time planning studies or activities that support, implement, inform, and/or complement the MPO's required work, and are aligned with CMAP's Strategic Direction and federal planning factors but are not ongoing core activities.

**UWP core program allocations.** Includes subawards for core planning activities necessary to meet federal metropolitan planning requirements and other transportation planning activities on behalf of the designated MPO, including participation in the Transportation Improvement Program, Metropolitan Transportation Plan, Congestion Management Process, Performance Monitoring, Public Participation, and operational expenses.

## Equipment, supplies, and miscellaneous

**Copy room supplies.** Includes the purchase of paper, toner, and ink used in the copy room and related copy machines.

**Data acquisition.** Includes the acquisition of data sets used by CMAP staff members in the completion of the work.

**Equipment — capital.** Includes the purchase of any office and/or data processing equipment with a unit value larger than \$5,000.

**Equipment — small value.** Includes office machines, furnishings, and equipment with a unit cost under \$5,000 (e.g., adding machines, printers, calculators, computers, etc.).

**General supplies.** Includes supplies used in the break room and at various coffee stations throughout the CMAP office (e.g., coffee, tea, sugar/sugar substitutes, paper supplies, and cleaning supplies).

**Meeting expenses.** Includes expenses incurred to conduct various meetings held by CMAP.

**Miscellaneous.** Includes various operating costs incurred that do not meet the definition of any other operating cost object code.

**Office supplies.** Includes supplies and materials necessary for the general operation of the CMAP office, (e.g., pens, pencils, folders, files, and adding machine paper and ribbons).

**Postage/postal services.** Includes stamps, stamped envelopes, stamped postcards, postage meter settings, postal permit deposits, and charges for couriers such as FedEx, UPS, etc.

**Printing services.** Includes printing, microfilm, and photographic services, as well as survey maps prepared by non-employees.

**Publications.** Includes the costs of books, subscriptions, journals, newspapers, etc.

**Software maintenance/licenses and subscriptions.** Includes payments for web-based software, licenses, and subscriptions used by CMAP staff members, with a unit cost under \$5,000 in value.

**Storage.** Includes the payment of monthly fees for the use of offsite facilities for the storage of CMAP materials, documents, and remote IT servers.

## **Occupancy (rent and utilities) and telecommunication**

**Occupancy costs.** Includes utility costs, real estate taxes, leases, telephone charges, monthly parking fees related to the leases, and office maintenance provided by the building, covering all costs paid by CMAP to occupy the physical office space.

**Office maintenance.** Includes all costs billed to CMAP by the property owner. This includes replacement of light bulbs, repair work, employee access cards, office construction/remodeling performed by the property owner, etc.

**Rent.** Includes the monthly rental fee for the office space occupied in the Old Post Office.

**Telecommunication.** Includes all payments made to vendors for monthly telecommunication charges such as Verizon, AT&T, etc.

**Utilities.** Includes all payments made to vendors for various costs, such as electricity, heat, water, etc.

## **Travel, training, and education**

**CMAP association memberships.** Includes payment for dues and memberships to professional organizations for the agency; these are not individual memberships.

**Conference registrations.** Includes registration fees for attendance at conferences by CMAP Board and staff members.

**Staff association memberships.** Includes payments for dues and memberships to professional organizations by individual CMAP staff members.

**Training and education reimbursement.** Includes payments made to employees for tuition reimbursement or non-credit classes taken at the discretion of their deputy executive director. Related covered expenses, such as books and/or fees, are also paid from this object code.

**Travel expenses.** Includes all expenses related to both in- and out-of-region travel by CMAP Board and staff members, such as hotel, mileage, car rental, per diem, gas, tolls, parking, etc. Amounts requested for reimbursement must follow the CMAP travel policy.

## Appendix E: Budget details

**Table 3: Revenue, budget detail**

<b>Federal revenue</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>U.S. Department of Energy</b>			
Clean Energy to Communities	\$443,727	\$185,849	\$183,939
<b>Total</b>	<b>\$443,727</b>	<b>\$185,849</b>	<b>\$183,939</b>
<b>U.S. Department of Transportation</b>			
Unified Work Program (UWP)*	\$27,464,626	\$27,400,972	\$27,971,018
PL — Ecopia	\$960,000	\$0	\$0
SPR I-290	\$0	\$1,766,430	\$1,368,000
SPR speed safety data	\$181,814	\$66,367	\$0
SPR equitable engagement	\$83,334	\$0	\$0
SPR eTip	\$0	\$528,000	\$437,680
Americans with Disabilities Act	\$2,004,828	\$1,013,910	\$2,158,500
Build America Bureau: Regional Infrastructure Accelerator	\$364,508	\$0	\$0
Safe Streets for All	\$2,561,835	\$1,195,781	\$0
<b>Total</b>	<b>\$33,620,945</b>	<b>\$31,971,460</b>	<b>\$31,935,198</b>
<b>U.S. Environmental Protection Agency</b>			
Climate Action Plan	\$470,441	\$123,227	\$39,613
<b>Total</b>	<b>\$470,441</b>	<b>\$123,227</b>	<b>\$39,613</b>
<b>Federal revenue total</b>	<b>\$34,535,113</b>	<b>\$32,280,535</b>	<b>\$32,158,750</b>

\*The FY2027 line item represents the total of the following line items from the approved FY2026 budget: Federal UWP operating \$22,624,182 and grants awarded to partner agencies \$5,346,837 for a total of \$27,971,018.

<b>State revenue</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>State of Illinois</b>			
Regional planning funds*	\$0	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>

\*Regional Planning Funds were authorized in the FY2026 state budget and included in CMAP's approved FY2026 budget, however, the funds have not yet been appropriated. CMAP anticipates securing a grant agreement and receiving the funds in FY2027.

<b>Illinois Environmental Protection Agency</b>			
Water quality management planning (S604b) funding	\$26,164	\$0	\$0
<b>Total</b>	<b>\$26,164</b>	<b>\$0</b>	<b>\$0</b>

<b>Illinois Department of Natural Resources</b>			
Regional water supply planning NE-IL	\$69,723	\$127,463	\$61,780
<b>Total</b>	<b>\$69,723</b>	<b>\$127,463</b>	<b>\$61,780</b>

<b>Illinois Department of Transportation</b>			
UWP match	\$4,385,000	\$4,262,831	\$4,713,851
Americans with Disabilities Act match	\$501,207	\$253,477	\$0
Safe Streets for All match	\$231,892	\$239,156	\$0
SPR eTip match	\$0	\$132,000	\$109,420
SPR I-290 match	\$0	\$441,608	\$342,000
SPR equitable engagement match	\$20,834	\$0	\$0
<b>Total</b>	<b>\$5,138,933</b>	<b>\$5,329,072</b>	<b>\$5,165,271</b>

<b>State revenue total</b>	<b>\$5,234,820</b>	<b>\$5,456,536</b>	<b>\$7,227,051</b>
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<b>Other revenue</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>Other public agencies</b>			
SPR I-290 CTA match	\$0	\$1,239,600	\$960,000
Cook County property tax analysis	\$441,626	\$257,836	\$0
Cook County grade crossing study	\$0	\$0	\$250,000
Safe Streets for All county match	\$408,567	\$59,789	\$0
<b>Total</b>	<b>\$850,193</b>	<b>\$1,557,226</b>	<b>\$1,210,000</b>

<b>Foundations and non-public agencies</b>			
MacArthur Foundation	<b>\$0</b>	\$100,000	\$145,546
Schreiber Philanthropy	\$0	\$300,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$145,546</b>

<b>Other</b>			
University of Illinois	\$0	\$30,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>

<b>Contributions</b>			
Local contributions	\$1,747,494	\$1,810,857	\$1,810,857
Technical assistance contributions	\$80,000	\$80,000	\$80,000
<b>Total</b>	<b>\$1,827,494</b>	<b>\$1,890,857</b>	<b>\$1,890,857</b>

<b>Product sales, fees, and interest</b>			
<b>Interest</b>			
General fund	\$25,000	\$25,000	\$25,000
PDP fellow	\$0	\$0	\$0
<b>Miscellaneous</b>			
PDP fellow	\$7,500	\$7,700	\$5,000
Subleases	\$115,639	\$115,639	\$32,639
<b>Total</b>	<b>\$148,139</b>	<b>\$148,339</b>	<b>\$62,639</b>

<b>Other revenue total</b>	<b>\$2,825,826</b>	<b>\$4,026,422</b>	<b>\$3,309,042</b>
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<b>Use of fund balance</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>Use of fund balance</b>			
General fund contribution	\$408,703	\$320,000	\$300,000
SPR speed safety data match	\$45,454	\$16,592	\$0
Build America Bureau: Regional Infrastructure Accelerator contribution	\$157,188	\$0	\$0
<b>Total</b>	<b>\$611,345</b>	<b>\$336,592</b>	<b>\$300,000</b>

<b>Use of fund balance total</b>	<b>\$611,345</b>	<b>\$336,592</b>	<b>\$300,000</b>
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<b>In-kind services</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>Match from partner agencies</b>			
Unified Work Program core and competitive subaward match	\$1,212,585	\$1,348,561	\$1,336,709
<b>Total</b>	<b>\$1,212,585</b>	<b>\$1,348,561</b>	<b>\$1,336,709</b>

<b>In-kind services total</b>	<b>\$1,212,585</b>	<b>\$1,348,561</b>	<b>\$1,336,709</b>
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<b>Revenue, fund balance, and in-kind services summary</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
Federal revenue total	\$34,535,113	\$32,534,013	\$32,158,750
State revenue total	\$5,234,820	\$8,441,910	\$7,227,051
Other revenue total	\$2,825,826	\$4,026,422	\$3,309,042
Use of fund balance total	\$611,345	\$336,592	\$300,000
In-kind services total	\$1,212,585	\$1,348,561	\$1,336,709
<b>Total</b>	<b>\$44,419,689</b>	<b>\$46,687,497</b>	<b>\$44,331,552</b>
<b>Revenue, fund balance, and in-kind services summary total</b>	<b>\$44,419,689</b>	<b>\$46,687,497</b>	<b>\$44,331,552</b>

**Table 4: Expenses**

<b>Expenses</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
Personnel (salary and wages)	\$11,575,714	\$12,225,234	\$10,173,187
Fringe benefits	\$3,320,747	\$3,393,868	\$4,592,176
Travel	\$192,184	\$276,370	\$162,378
Equipment	\$283,510	\$375,600	\$60,641
Supplies	\$ 41,650	\$24,000	\$24,477
Contractual subawards*	\$6,062,924	\$6,739,302	\$6,683,546
Consultant (professional service)	\$14,053,015	\$13,559,163	\$12,347,043
Occupancy (rent and utilities)	\$2,061,650	\$2,136,711	\$2,175,231
Telecommunication	\$61,991	\$65,000	\$65,000
Training and education	\$535,369	\$568,425	\$199,548
Miscellaneous costs	\$2,214,297	\$2,947,986	\$2,948,422
Indirect costs	\$3,317,070	\$2,911,961	\$4,196,063
<b>Total</b>	<b>\$43,720,121</b>	<b>\$45,223,621</b>	<b>\$43,627,712</b>

\*Core and competitive subawards to UWP partner agencies (Chicago Department of Transportation, Council of Mayors Planning Liaisons program, CTA, Metra, and Pace).

**Table 5: Budget summary**

<b>Budget summary</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
Revenue and in-kind total	\$44,419,689	\$46,687,497	\$44,331,552
Expense total	\$43,720,121	\$45,223,621	\$43,627,712
<b>Fund reserve*</b>	<b>\$699,568</b>	<b>\$1,463,877</b>	<b>\$703,840</b>

\*Fund balance reserve required by guidance from the FHWA.

**Table 6: Unified Work Program**

<b>Unified Work Program</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>UWP mark</b>			
UWP federal (80%)	\$27,464,626	\$27,400,972	\$27,971,018
UWP local (20%)	\$6,866,157	\$6,850,243	\$6,992,755
<b>Total</b>	<b>\$34,330,783</b>	<b>\$34,251,215</b>	<b>\$34,963,773</b>

<b>Allocations</b>			
CMAP operating — federal	\$22,614,287	\$22,006,730	\$22,624,182
CMAP operating — local	\$5,653,572	\$5,501,683	\$5,656,045
Subawards — federal	\$4,850,339	\$5,394,242	\$5,346,837
Subawards — match	\$1,212,585	\$1,348,561	\$1,336,709
<b>Total</b>	<b>\$34,330,783</b>	<b>\$34,251,216</b>	<b>\$34,963,773</b>

<b>Categories</b>			
MPO activities — federal	\$24,911,803	\$24,994,035	\$25,302,461
MPO activities — local match	\$6,227,952	\$6,248,509	\$6,325,615
<b>Total</b>	<b>\$31,139,755</b>	<b>\$31,242,544</b>	<b>\$31,628,077</b>

Safe and Complete Streets — federal	\$686,616	\$685,024	\$699,275
Safe and Complete Streets — local match*	\$171,654	\$171,256	\$174,819
<b>Total</b>	<b>\$858,270</b>	<b>\$856,280</b>	<b>\$874,094</b>

Provisional PL — federal	\$1,866,208	\$1,721,913	\$2,461,602
Provisional PL — local match	\$466,552	\$430,478	\$615,401
<b>Total</b>	<b>\$2,332,760</b>	<b>\$2,152,391</b>	<b>\$2,461,602</b>

\* Local match required by policy change from the FHWA.

<b>Subawards, core</b>			
Council of Mayors	\$2,077,978	\$2,149,888	\$2,200,040
Regional Transportation Authority	\$0	\$0	\$0
Chicago Department of Transportation	\$1,114,334	\$1,170,064	\$1,200,000
Chicago Transit Authority	\$1,049,205	\$1,135,534	\$1,179,256
Metra	\$659,365	\$560,000	\$650,000
Pace	\$562,847	\$605,000	\$692,750
Cook County	\$0	\$0	\$0
DuPage County	\$35,705	\$0	\$0

Kane County	\$0	\$0	\$0
Lake County	\$0	\$0	\$0
McHenry County	\$0	\$53,316	\$0
Will County	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$5,499,434</b>	<b>\$5,673,802</b>	<b>\$5,922,046</b>

<b>Subawards, competitive</b>			
Council of Mayors	\$0	\$0	\$0
Regional Transportation Authority	\$0	\$0	\$120,000
Chicago Department of Transportation	\$0	\$0	\$0
Chicago Transit Authority	\$250,000	\$500,000	\$400,000
Metra	\$165,000	\$569,000	\$241,500
Pace	\$0	\$0	\$0
Cook County	\$0	\$0	\$0
DuPage County	\$148,490	\$0	\$0
Kane County	\$0	\$0	\$0
Lake County	\$0	\$0	\$0
McHenry County	\$0	\$0	\$0
Will County	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$563,490</b>	<b>\$1,069,000</b>	<b>\$761,500</b>

<b>Subtotal</b>	<b>\$6,062,924</b>	<b>\$6,742,802</b>	<b>\$6,683,546</b>
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**Table 7: Unified Work Program, Council of Mayors subawards**

<b>UWP Council of Mayors subawards</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
North Shore Council of Mayors/ Northwest Municipal Conference	\$149,419	\$146,310	\$154,000
Northwest Council of Mayors/ Northwest Municipal Conference	\$167,914	\$176,960	\$180,000
North Central Council of Mayors/ West Central Municipal Conference	\$135,852	\$135,125	\$135,150
Central Council of Mayors/West Central Municipal Conference	\$132,926	\$128,780	\$132,100
Southwest Council of Mayors/ Southwest Conference of Mayors	\$136,908	\$174,248	\$192,400
South Council of Mayors/South Suburban Mayors and Managers Association	\$257,841	\$257,840	\$257,800

DuPage Council of Mayors/DuPage Mayors and Managers Conference	\$261,406	\$267,235	\$280,000
Kane/Kendall Council of Mayors	\$319,310	\$328,370	\$342,000
Lake County Council of Mayors	\$227,641	\$256,400	\$256,700
McHenry County Council of Mayors	\$144,638	\$127,680	\$114,890
Will Council of Mayors/Will County Governmental League	\$144,123	\$150,940	\$155,000
<b>Total</b>	<b>\$2,077,978</b>	<b>\$2,149,888</b>	<b>\$2,200,040</b>

**Table 8: Unified Work Program, local match**

<b>UWP local match requirement</b>			
	<b>Approved FY2025 budget</b>	<b>Approved FY2026 budget</b>	<b>FY2027 budget</b>
<b>UWP mark</b>	\$34,330,781	\$34,251,215	\$34,963,773
UWP federal (80%)	\$27,464,625	\$27,400,972	\$27,971,018
UWP local (20%)	\$6,866,156	\$6,850,243	\$6,992,755

<b>Local match budgeted</b>			
<b>IDOT</b>			
IDOT operating match	\$3,500,000	\$3,500,000	\$4,098,450
Provisional PL — local match	\$466,552	\$430,478	\$615,401
Local contribution gap	\$174,384	\$181,086	\$0
Census increase	\$144,064	\$151,267	\$0
I-290/Blue Line	\$100,000	\$0	\$0
<b>Subtotal</b>	<b>\$4,385,000</b>	<b>\$4,262,831</b>	<b>\$4,713,851</b>

<b>Other</b>			
Local contributions	\$1,243,571	\$1,213,851	\$917,195
Match on subawards	\$1,212,585	\$1,348,561	\$1,336,709
General fund interest	\$25,000	\$25,000	\$25,000
General fund match	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,481,156</b>	<b>\$2,587,412</b>	<b>\$2,278,904</b>

<b>Total</b>	<b>\$6,866,156</b>	<b>\$6,850,243</b>	<b>\$6,992,755</b>
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## Appendix F: List of technical assistance projects

The list of technical assistance projects in FY2026 call for projects.

Project number	Project title	Applicant	Project type	Assistance provider
2026.016	Channahon Public Right-of-Way ADA Self Evaluation and Transition Plan	Village of Channahon	ADA self-evaluation and transition plan	Consultant project with CMAP staff assistance
2026.017	Lynwood Public Right-of-Way ADA Self Evaluation and Transition Plan	Village of Lynwood		
2026.018	South Elgin Public Right-of-Way ADA Self Evaluation and Transition Plan	Village of South Elgin		
2026.019	Waukegan Public Right-of-Way ADA Self Evaluation and Transition Plan	City of Waukegan		
2026.020	Rolling Meadows Bicycle and Pedestrian Plan	City of Rolling Meadows	Bicycle and pedestrian plan	CMAP staff project with consultant support
2026.021	Bellwood Capital Improvement Plan	Village of Bellwood	Capital improvement plan (CIP)	Consultant project with CMAP staff assistance
2026.022	Blue Island Capital Improvement Plan	City of Blue Island		
2026.024	Kenilworth Capital Improvement Plan	Village of Kenilworth		
2026.025	Minooka Capital Improvement Plan	Village of Minooka		
2026.026	Wilmington Capital Improvement Plan	City of Wilmington		
2026.033	Chicago Heights Capital Improvement Plan	City of Chicago Heights		
2026.027	Calumet Park Corridor Plan	Village of Calumet Park	Corridor plan	CMAP staff project
2026.028	North Riverside Corridor Plan	Village of North Riverside		
2026.029	Godley Grant Readiness	Village of Godley	Grant readiness	CMAP staff project

2026.030	Bartlett NEXT	Village of Bartlett	NEXT program	CMAP staff project with consultant support
2026.031	Fox Lake NEXT	Village of Fox Lake		CMAP staff project
2026.023	Chicago Heights Pavement Management Plan	City of Chicago Heights	Pavement management plan	Consultant project with CMAP staff assistance
2026.032	Bull Valley Pavement Management Plan	Village of Bull Valley		
2026.034	Crest Hill Pavement Management Plan	City of Crest Hill		
2026.035	East Dundee Pavement Management Plan	Village of East Dundee		
2026.036	Greenwood Pavement Management Plan	Village of Greenwood		
2026.037	Hanover Park Pavement Management Plan	Village of Hanover Park		
2026.038	Hebron Pavement Management Plan	Village of Hebron		
2026.039	Holiday Hills Pavement Management Plan	Village of Holiday Hills		
2026.040	Itasca Pavement Management Plan	City of Itasca		
2026.041	Oak Park Pavement Management Plan	City of Oak Park		
2026.042	Oakwood Hills Pavement Management Plan	Village of Oakwood Hills		
2026.043	Pingree Grove Pavement Management Plan	Village of Pingree Grove		
2026.048	MWRD Deer Creek Trail Sub area Plan	Metropolitan Water Reclamation District of Greater Chicago		
2026.045	Palos Park Transportation Safety Plan	Village of Palos Park	Transportation safety plan	CMAP staff project with consultant support



The Chicago Metropolitan Agency for Planning (CMAP) is the region's comprehensive planning organization. The agency and its partners developed and are now implementing ON TO 2050, a long-range plan to help the seven counties and 284 communities of northeastern Illinois implement strategies that address transportation, housing, economic development, open space, the environment, and other quality-of-life issues.

See [cmap.illinois.gov](http://cmap.illinois.gov) for more information.



Chicago Metropolitan  
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[cmap.illinois.gov](http://cmap.illinois.gov)  
312-454-0400



**MEMORANDUM**

**To:** CMAP Board

**From:** CMAP Regional Policy Implementation (RPI) division

**Date:** February 11, 2026

**Subject:** Regional Transportation Plan update

**Action Requested:** Information

**General update**

The 2026 Regional Transportation Plan (RTP) public questionnaire will close at the end of January. Since its launch at the beginning of this year, CMAP has received more than 1,770 responses from residents across all seven counties of northeastern Illinois. These perspectives offer valuable insights into how residents experience the transportation system, the challenges they face, and the opportunities they would like the region to pursue. After the questionnaire closes, CMAP will review, synthesize, and integrate findings into the draft RTP, which will be made available for public comment during summer 2026.

**Financial plan update**

Since October, CMAP has been working to update the RTP’s fiscal constraint by refining revenue and expenditure forecasts. These activities have consisted of ongoing coordination with implementers on project prioritization efforts and making methodological adjustments that account for recent policy changes. This includes incorporation of the transit revenue package passed by the Illinois General Assembly during veto session, and alignment with the Blue-Ribbon Commission on Transportation Infrastructure Funding and Policy’s unanimously approved draft recommendations. As a result of these efforts, staff will share a revised fiscal constraint.

CMAP continues to work with our consultant partners to complete the Financial Plan’s risk assessment. Once complete, the risk assessment’s sensitivity analyses and scenarios — which explore key financial assumptions, such as the availability of future revenue streams, cost escalation rates, and project delivery schedules — will reveal the conditions under which the fiscal constraint may be at risk. By providing greater transparency into the strengths and limitations of a long-range forecast, this exercise will inform the RTP strategies that can fortify the region’s ability to responsibly implement its transportation priorities and support better decision-making in the face of uncertainty.

### **Next steps for [transitioning to a road usage charge](#)**

A key assumption that enables the region to constrain the RTP is the inclusion of reasonably expected revenues (RERs) in the financial plan. As with past financial plans, expenditures for 2027-2050 are projected to exceed the baseline revenues that will be available, underscoring the need for additional revenues to support the transportation system over the planning horizon and beyond. The risk assessment exercise further illustrates how these RERs can be important strategies that mitigate the region's risk to uncertainties, including funding shortages that may be beyond the region's control.

Due to improvements in vehicle fuel efficiency that are contributing to year-over-year reductions in the number of gallons of fuel purchased, the motor fuel tax (MFT) is losing its efficacy as a primary funding source for transportation. Although Rebuild Illinois improved this dynamic by doubling the MFT rate and indexing it to inflation in 2019, MFT revenues are projected to continue growing at a slower rate than transportation costs. For this reason, in line with ON TO 2050 and prior CMAP planning efforts, the financial plan includes the replacement of the MFT with a road usage charge (RUC).

The transition to a RUC would represent a significant shift in the way Illinois pays for transportation. However, it would also be an important step towards a more solvent and efficient system. To support the inclusion of a RUC as a RER, and to discuss the path forward, CMAP has published *Advancing a road usage charge in Illinois*, a whitepaper that presents a framework for future RUC implementation considerations and RUC-related policy questions to explore. The whitepaper recommends a RUC feasibility as the next tangible step towards an innovative, reliable, and context-appropriate RUC program in Illinois.

### **Regional capital projects**

The latest draft of the [Regional Capital Projects \(RCP\) Benefits Report](#) is available on the RCP engagement website. We continue to work with project sponsors and the RCP resource group to review the project information presented in the report and identify the most regionally beneficial RCP candidates to be highlighted as regional priorities in the RTP.

Using the metrics and project information presented in the RCP Benefits Report, feedback from project sponsors, and the balance of transportation revenues and expenditures anticipated to be available to the region through 2050, CMAP drafted a list of RCPs recommended for fiscal constraint in the RTP. The proposed list of fiscally constrained RCPs is attached.

CMAP is also working with the RCP resource group to update the RTP amendment process to provide a better balance of flexibility and transparency as the need for changes to the RTP arise. A memorandum presenting the proposed amendment process for the 2026 RTP is available on the RCP engagement [website](#).

**ACTION REQUESTED:** Information

**MEMORANDUM**

**To:** CMAP Board

**From:** The Century Plan project team

**Date:** February 11, 2026

**Subject:** The Century Plan update

**Action Requested:** Information

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Through The Century Plan, CMAP is bringing together voices across government, civic spheres, business, and local communities to grapple with questions on how northeastern Illinois has changed in recent years and what we need to plan for our shared future. This engagement includes hosting a series of large public forums on pressing issues for the region's future development as well as discussions with local mayors and managers on what to prioritize in the plan. To begin, CMAP has assembled a report that surfaces major trends that impact residents' quality of life, including topics like:

- Transportation
- Jobs and the economy
- Population and households
- Housing
- Cost of living
- Natural resources

[The State of the Region report](#) will support conversations on what the region must do together to thrive over the next 20 to 30 years. Beginning in March 2026, CMAP staff will work with each Council of Government to gather input on how these trends are manifesting at a local level and how they are affecting priorities already identified in recent local and subregional plans. Together with findings from other research and engagement, these insights will shape the overall direction for The Century Plan and grand challenges that the plan will seek to address.

Staff will provide an overview of key trends explored in the *State of the Region* report as well as upcoming outreach to the Councils of Government.

**ACTION REQUESTED:** Information



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**MEMORANDUM**

**To:** CMAP Board  
**From:** CMAP Intergovernmental Affairs Staff  
**Date:** January 30, 2026  
**Subject:** Legislative update  
**Action Requested:** Information

**FEDERAL**

**FY26 appropriations**

As of the time of this writing, the FY26 Transportation, Housing, and Urban Development (THUD) appropriation bill was passed by the Senate as part of a package with the five remaining FY26 spending bills. The Senate amended the package received from the House by including 2 weeks of funding for the Department of Homeland Security to allow time for ongoing negotiations around immigration enforcement. With the current continuing resolution expiring January 30, this has placed the federal government in a partial shutdown. The bill presently awaits consideration in the House.

The approved FY26 THUD spending bill provides \$25.1 billion in discretionary funding for USDOT and \$83.2 billion for transportation programs, totaling roughly \$108 billion in budget authority for FY26.

Overall, the FY bill preserves core highway and transit formula programs, while redirecting \$2.3 billion in unobligated IIJA funding into the Highway Infrastructure Programs account and includes roughly \$2.3 billion in earmarks for projects requested by House and Senate members.

**Surface transportation reauthorization**

Progress toward the next surface transportation reauthorization bill continues to accelerate. Congressional authorizing committees have begun circulating draft language internally in advance of anticipated public release and markups during the first quarter of 2026.

USDOT and its operating administration are also transmitting their reauthorization proposals to the Office of Management and Budget before formal submission to Congress. The current surface transportation bill, the Infrastructure Investment and Jobs Act (IIJA), is set to expire on September 30, 2026, and Congress is working to pass reauthorization ahead of this deadline.

CMAP staff has shared One Regional Voice ([ORV 2025](#)) with the region's congressional delegation and other federal stakeholders to help inform federal policy and investment decisions in the reauthorization bill. CMAP will continue engaging with the region's congressional delegation and stakeholders to elevate shared goals and priorities.

## **STATE**

### **General legislative activity**

The General Assembly has convened for its 2026 regular session and is scheduled to be in session through May 31, 2026. February 6, 2026, is bill introduction deadline and CMAP staff will review and track legislation before the Illinois General Assembly that impacts the region and is relevant to CMAP's work.

For more information on other tracked legislation of interest, please contact Ryan Gougis, IGA Specialist at [rgougis@cmap.illinois.gov](mailto:rgougis@cmap.illinois.gov).

**ACTION REQUESTED:** Information