Illinois Tollway

2027
TENTATIVE BUDGET

Driving Connections Across Illinois

Prepared October 2026



MOVE ILLINOIS
The Illinois Tollway DRIVING THE FUTURE

BRIDGING THE FUTURE

DRIVING CONNECTIONS

PAGE INTENTIONALLY LEFT BLANK

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

The Illinois State Toll Highway Authority

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Illinois State Toll Highway Authority for the Annual Budget beginning January 2026. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

For questions regarding the 2027 Budget Book, please contact:

Cathy R. Williams
Chief Financial Officer

Sam Samra
Deputy Chief of Finance

Phone: 630-241-6800

TABLE OF CONTENTS

Section **Page**

Executive Summary 3
Tollway Organization and Background 7
Revenue Sources and Underlying Assumptions 13
Fund Structure 17
Budget Summaries 23
Departmental Maintenance and Operations Budgets and Narratives 41
- Administration 43
- Business Systems 49
- Communications 55
- Customer Experience 61
- Diversity and Strategic Development 67
- Engineering 75
- Executive Office and Directors 79
- Facilities and Fleet 85
- Finance 91
- Information Technology 99
- Internal Audit 105
- Legal 109
- Office of the Inspector General 113
- Planning 119
- Procurement 125
- Security and Safety 131

Capital Program 134
Debt Management 167
Budget Process and Documents 175
Financial Policies and Practices 179
Appendix 189
- 2027 Annual Toll Revenue Certificate – CDM Smith 191
- 2027 Renewal and Replacement Deposit Requirement – WSP 205
- 2027 Certificate of Authorized Officer 207

Acronyms 209
Glossary 215

PAGE INTENTIONALLY LEFT BLANK

2027 BUDGET OVERVIEW

The Illinois Tollway is self-supported with revenue from tolls financing its annual maintenance and operations, capital improvements and debt service for the 294-mile Tollway system serving 1.7 million daily drivers and 12 counties in Northern Illinois. The agency receives no state or federal tax dollars.

The 2027 Budget outlines a balanced spending plan anticipating $2.4 billion in revenues to fund the agency's Maintenance and Operations Budget and Capital Program needs for the fiscal year with the collective goal of serving customers, communities and contributing to the business and economic development opportunities for the state.

Consistent with the Tollway's long-term financial plan, this 2027 Budget accommodates expenditures to maintain a safe and reliable system and investments in customer service activities through $1.9 billion for direct funding and debt service on capital investments, as well as $511.3 million in Maintenance and Operations spending for the year.

The 2027 Budget presents a responsible spending plan resulting from the agency's strong fiscal management of its day-to-day operations and will allow the Tollway to support customer service, security and safety, and employee investments to improve efficiency, as well as the beginning of the largest capital program in the agency's history.

The Tollway will support a total budgeted headcount of 1,344 with wages and salaries proposed to increase by 1.6 percent to accommodate the cost of collective bargaining agreements and required retirement contributions offset by reductions in vacant positions. The Maintenance and Operations Budget includes $115.2 million for wages and salaries in 2027 and $58.8 million for statutorily required retirement and Social Security contributions.

In addition, the 2027 Budget will allow the Tollway to commit $1.45 billion for capital spending, including funding for the 16th year of the agency's $15.2 billion *Move Illinois* capital program, the third year of *Bridging the Future* and for the first year of *Driving Connections*, the Tollway's new long-term capital program.

In August 2026, as a result of two years of strategic planning, analysis and public engagement, the Board of Directors approved *Driving Connections*, a $26.5 billion capital program that will shape investment across the Tollway system through 2042, addressing congestion, aging infrastructure and the transportation needs of a growing region.

To fund the long-term capital program and ongoing investments in the Tollway system, the Board also approved new passenger and commercial vehicle toll rates beginning January 1, 2027. This represents the first increase for passenger cars in 15 years.

The 2027 Budget provides a spending plan that invests customers' tolls wisely and maximizes efficiencies while allowing the Tollway to continue to operate at the highest level of service and ensure delivery of infrastructure improvements supporting regional mobility.

2027 BUDGET OVERVIEW

The Illinois Tollway's maintenance and operations are funded primarily by revenues from toll collection and evasion recovery, while toll revenues and proceeds from the issuance of revenue bonds are used to fund capital needs including the expansion, reconstruction and improvement of the Tollway system.

The 2027 Budget is a balanced budget in which revenues provide sufficient resources for operating and maintenance expenses and commits nearly 79 percent of revenues allocated to support infrastructure through debt service and deposits to the renewal and replacement and improvement accounts as provided in the Trust Indenture.

In 2027 revenues are projected to total $2.4 billion including:

- $2.3 billion of toll revenues and evasion recovery.
- $13.1 million of concessions and miscellaneous revenues.
- $65.0 million of investment income.

The 2027 Budget allocates $2.4 billion of revenues as follows:

- $511.3 million to fund maintenance and operations.
- $620.4 million for debt service transfers.
- $1.3 billion for the 2027 Capital Program and capital investments (deposits to Renewal and Replacement and Improvement accounts).

Maintenance and Operations

Overall, the 2027 Budget includes funding from Maintenance and Operations and Capital budgets to support activities and services that focus on serving the Illinois Tollway's customers. This includes allocating $294.0 million for Operations and Business Systems departments to provide customer services support and enhancements, $100.1 million for the Information Technology budget to modernize processes, $69.5 million for the Roadway Maintenance budget, as well as $36.7 million budgeted for Security and Safety, including funding for a service agreement with the Illinois State Police.

Capital Program

The Illinois Tollway will invest $1.45 billion in 2027 for projects to build and repair roadways, bridges and interchanges and other capital investments across the 294-mile system, to fund the 16th year of the *Move Illinois* Program, the third year of *Bridging the Future* and first year of *Driving Connections*.

Budget Priorities Aligned With the Mission and Vision

The Illinois Tollway is committed to serving the transportation needs of Northern Illinois and its 1.7 million daily drivers. The Tollway's goals represent the specific outcomes it seeks to achieve in support of its mission and vision. These goals focus on both internal organizational effectiveness and the value the Tollway delivers to its customers, partners and stakeholders. The Tollway's goals are: (i) organizational excellence, (ii) diversity and equity, (iii) mobility and economic investment, (iv) sustainability, and (v) innovation and technology.

Organizational Excellence

Engage employees through a collaborative environment and support career development in pursuit of organizational and customer service efficiencies. The 2027 Budget includes:

- $5.7 million in Administration budget to develop and administer policies, procedures and programs to create and shape an equitable and inclusive culture at the Tollway. Implement and launch the SAP SuccessFactors modules for talent, benefits, succession, performance, employee central and leave of absence. Train HR staff, leadership, managers and employees on the functionality and day-to-day use of SAP SuccessFactors.

- $36.7 million for Occupational Safety and Health Administration and other safety training requirements and for Illinois State Police Support to patrol and provide comprehensive law enforcement services on the Illinois Tollway system.

- $206.7 million for continuation of systemwide toll plaza improvements and electronic toll collection system upgrades to support a barrier-free Tollway system, improve traffic operations, address aging infrastructure and eliminate roadway obstacles that are no longer necessary with the transition to cashless tolling.

Diversity and Equity

Build a culture that brings a diversity of backgrounds and contributions to maximize organizational value broadly and equitably. Examples of new enhancements for 2027 include:

- $4.4 million to support the Tollway's Diversity program efforts for workforce development and technical assistance to strengthen small, diverse, and veteran-owned businesses to grow and succeed in competing for Tollway contracts through training programs and strategic partnerships.

Mobility and Economic Investment

Maintain and expand mobility opportunities that support all modes, create extensive economic benefits and results in a positive return on investment. Examples included in the 2027 Budget include:

- $228.2 million to fund ongoing construction activities to deliver the Central Tri-State Tollway (I-294) Project including reconfiguration of the I-290/I-88 Interchange and mainline reconstruction and widening, as well as planning and design for future improvements throughout the rest of the Tri-State Tollway corridor.

- $397.2 million is allocated for the I-490 Tollway Project to continue construction of the new I-490/Illinois Route 390 Interchange creating western access for O'Hare International Airport and construction of the new roadway connecting the Jane Addams Memorial Tollway (I-90) and the Tri-State Tollway (I-294).

- $467.2 million for ongoing bridge, pavement, facilities and fleet maintenance along with safety improvements on the existing Tollway system.

Sustainability

Support investments in healthy human and natural environments, and those that enhance economic investment and vitality. Examples of investments planned for 2027 include:

- $2.8 million to support planting trees, shrubs and other native plants throughout the Tollway system.

- $1.8 million for research and evaluation of best management practices for roadway stormwater runoff and biological monitoring associated with construction activities.

Innovation and Technology

Invest in leading technology and design that enhances safety and service, and supports the opportunity to diversify sources of revenue for capital and operating investments. Examples of investments planned for 2027 include:

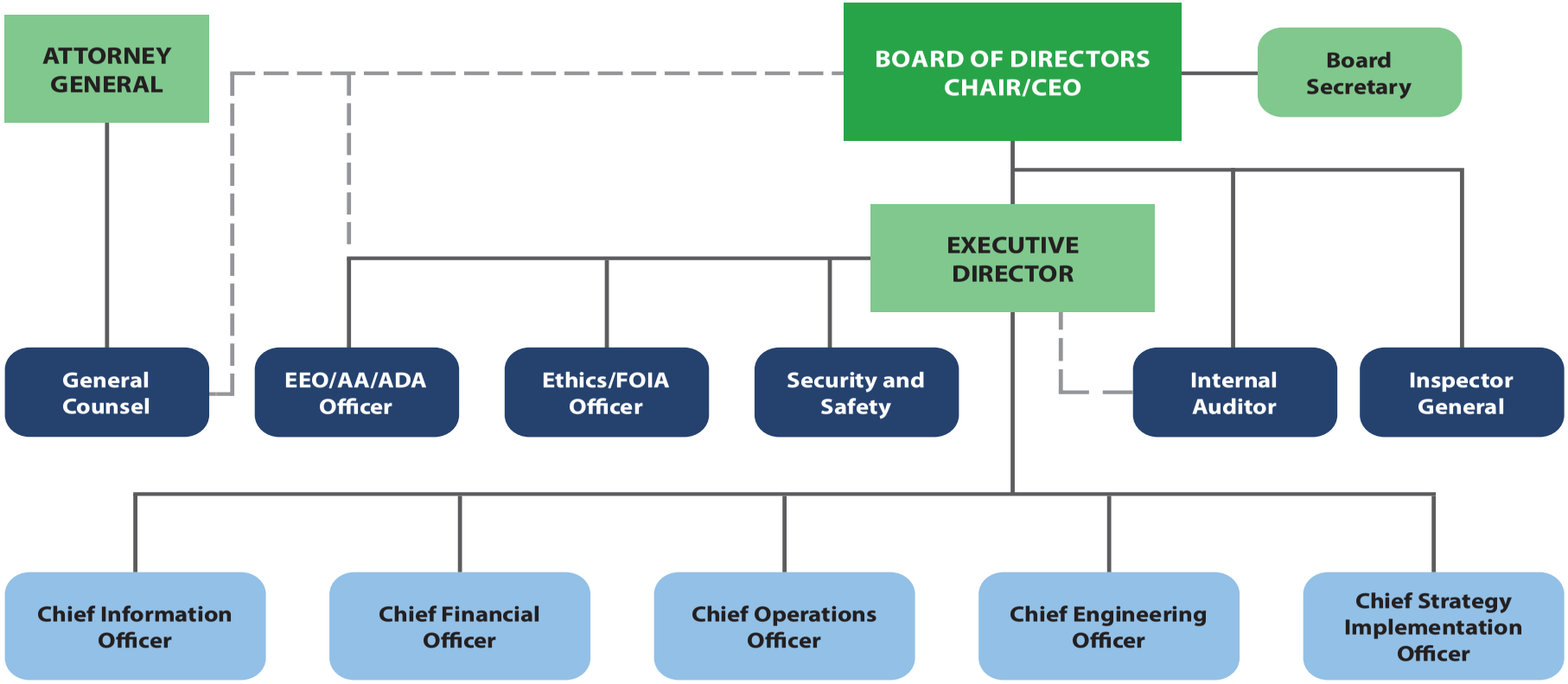
- $294.0 million to support customer service and enhancements systemwide for the Tollway's tolling operations and business systems.

- $100.1 million in support of agencywide IT investments to enable the Tollway to maximize resources and manage its business functions more efficiently and effectively.

Conclusion

The Illinois Tollway's Budget for 2027 maintains the agency's commitment to investments in people that enhance customer service and driver safety and continue to build a diverse workforce and pool of qualified businesses ensuring opportunities for minorities, women and veterans. With a balanced budget that provides $511.3 million for maintenance and operations and supports $1.45 billion for capital program investments, the Tollway will provide congestion relief and improved regional mobility that are critical to economic growth throughout the region.

Illinois Tollway Table of Organization



THE ILLINOIS TOLLWAY

The Illinois legislature created The Illinois State Toll Highway Commission in 1953. On April 1, 1968, all duties, obligations, functions and powers of The Illinois State Toll Highway Commission, together with all property, rights, privileges, interest and any and all other assets of the Commission, were transferred to The Illinois State Toll Highway Authority ("Tollway"), which, as set forth in the Toll Highway Act ("Act"), is an instrumentality and administrative agency of the State of Illinois. The Tollway is charged with providing for the construction, operation, regulation and maintenance of a system of toll highways within the State of Illinois. The Tollway is vested with all powers necessary and appropriate to enable it to carry out these purposes, including the authority to issue revenue bonds for the purposes, among others, of financing expansions of the Tollway system and reconstructing and improving the Tollway system. The Tollway also is authorized to issue refunding bonds for the purpose of refunding any bonds of the agency then outstanding at maturity or on any redemption date.

Further, the Tollway is authorized to enter into contracts to: acquire, own, use, lease, operate and dispose of personal and real property, including rights-of-way, franchises and easements; establish and amend resolutions, by-laws, rules and regulations; to fix and revise tolls; acquire, construct, relocate, operate, regulate and maintain the Tollway system; exercise the power of eminent domain; and contract for services and supplies, including services and supplies for the various customer service areas on the Tollway system.

BOARD OF DIRECTORS

The Tollway is governed by an 11-member Board of Directors that includes the Governor of Illinois, ex officio, and the Secretary of the Illinois Department of Transportation, ex officio. Nine directors are appointed by the Governor, with the advice and consent of the Illinois Senate, from the State at large with a goal of maximizing representation from the areas served by the Tollway system. No more than five directors may be from the same political party. Of the directors appointed by the Governor, one is appointed by the Governor as Chair of the Tollway Board of Directors. The current Chairman, Arnaldo Rivera, was initially appointed by Governor JB Pritzker as a Director and Chair of the Tollway on February 17, 2023.

Name	Initial Appointment	Expiration of Current Term
Governor JB Pritzker, ex officio	N/A	N/A
Secretary Gia Biagi, ex officio	N/A	N/A
Arnaldo Rivera, *Chairman*	February 17, 2023	March 1, 2029
James Connolly	February 28, 2019	March 1, 2027
James Sweeney	February 28, 2019	March 1, 2027
Scott Paddock	February 28, 2019	March 1, 2029
Jacqueline Gomez Fuentes	February 1, 2021	March 1, 2027
Mark Wright	July 17, 2023	March 1, 2027
Melissa Neddermeyer	July 17, 2023	March 1, 2029
Manish Mehta	July 7, 2025	March 1, 2029
Vacant	N/A	N/A

ORGANIZATIONAL STRUCTURE

The Tollway's organizational structure consists of 16 departments: Administration, Business Systems, Communications, Customer Experience, Diversity and Strategic Development, Engineering, Executive Office and Directors, Facilities and Fleet, Finance, Information Technology, Internal Audit, Legal, Office of the Inspector General, Planning, Procurement, Security and Safety. The Chairman of the Board is the Chief Executive Officer of the Tollway and exercises general supervision over all powers, duties, obligations and functions of the agency. The Executive Director manages the day-to-day operations of the Tollway. The Tollway's General Counsel reports to the Attorney General of the State of Illinois and the Tollway's Chairman and Chief Executive Officer.

The **Administration** Department is responsible for the development and implementation of administrative policies and procedures and employee compliance.

The Department of **Business Systems** is responsible for overseeing the electronic tolling system, collecting toll revenue and assessing and collecting invoicing fees and managing the collection of fines and penalties from toll violators.

The **Communications** Department is responsible for external and internal communications between the Tollway and its constituents, including customers, news media, elected and appointed officials, the general public and employees.

The **Customer Experience** Department is responsible for developing, maintaining, and enhancing critical customer facing systems and services to deliver an effective and productive customer experience through the integration of empathetic service, supporting technology, and a data-driven approach to customer satisfaction and assurance.

The **Diversity and Strategic Development** Department is responsible for promoting, developing and implementing a comprehensive diversity program on behalf of the Tollway to ensure inclusion and equal opportunity for small and veteran-owned businesses and disadvantaged, minority- and women-owned business enterprise firms in construction and engineering contracts and the supply of other goods and services.

The **Engineering** Department is responsible for the design, construction and maintenance of the Tollway System, which includes coordination and implementation of the *Move Illinois* and Bridging the Future capital programs, the inspection and maintenance of Tollway infrastructure, and 24x7x365 monitoring of traffic operations, roadway maintenance, and incident management to ensure safe and efficient travel for Tollway customers.

The **Facilities and Fleet** Department is responsible for the maintenance and repair of Tollway facilities, vehicles and equipment, including 200 facilities systemwide and 2,349 operational vehicles and pieces of equipment. In addition, the department provides critical support for the agency through the management of the central warehouse which delivers materials and supplies to various locations, the mobile shop which installs emergency communication equipment in Tollway vehicles, the mailroom which is responsible for the printing and mailing of all agency related materials, and the CIS records and documents storage division.

The **Executive Office and Directors** manage Tollway affairs consistent with the Toll Highway Act.

The **Finance** Department is responsible for general accounting, budgeting, treasury functions, financial reporting, accounts payable, payroll, risk management and debt management. In addition, the Finance Department manages certain Tollway investments.

The **Information Technology** Department is responsible for planning, directing, controlling and securing information technologies and telecommunications throughout the Tollway.

The **Internal Audit** Department recommends policies and procedures to ensure that Tollway Board members, employees, contractors and/or vendors adhere to state and federal laws and internal rules and regulations.

The **Legal** Department is a bureau of the Office of the Attorney General of the State of Illinois and is, by law, the Tollway's legal advisor. The Legal Department handles all of the Tollway's legal matters. In addition, it examines and approves all Tollway contracts, leases, bonds and other undertakings or obligations, as to form and constitutionality, prior to their execution and delivery.

The **Office of the Inspector General** is responsible for investigating allegations of waste, fraud, abuse, corruption, misconduct and mismanagement in the day-to-day operations of the Tollway.

The **Planning** Department is responsible for strategic programming and planning, intergovernmental agreements, environmental and landscaping, legislation and policy, community relations, property management, geographic information system and geometrics.

The **Procurement** Department is responsible for the procurement of all goods and services as well as construction and other professional services, including engineering and design. In addition, the Department ensures that all contracts are in compliance with stated goals, deliverables and obligations.

The **Security and Safety** Department is responsible for providing a secure and safe work environment for both Tollway employees and Tollway facilities, protecting against internal and external threats. Illinois State Police enforce speed limits and traffic laws on the Tollway's roadways and also assist disabled motorists and provide special details for specific operations, such as overweight vehicle enforcement. The cost of services provided by the Illinois State Police is covered by the Security and Safety Department's budget.

THE TOLLWAY SYSTEM

The Tollway system presently consists of approximately 294 miles of limited-access highway in 12 counties in Northern Illinois and is an integral part of the expressway system in Northern Illinois and the U.S. Interstate Highway System.

Since beginning operations in 1958, the Tollway system has served an important role in the development of the Northern Illinois economy. During its initial operation, the Tollway system permitted rapid interstate travel between Northern Illinois, Indiana and Wisconsin. As the suburban areas surrounding Chicago expanded throughout the 1960s and 1970s, the Tollway system evolved into primarily a commuter travel system, serving suburban Chicago and O'Hare International Airport. At the present time, the five roadways that compose the Tollway system (see "Routes") serve, among other areas, suburban Cook County and the Chicago-area collar counties, which together represent one of the fastest-growing areas in Illinois in terms of population and employment.

ROUTES

The Tollway system is currently made up of five tollways: the Jane Addams Memorial (I-90), the Tri-State (I-94/I-294/I-80), the Veterans Memorial (I-355), the Reagan Memorial (I-88) and the Illinois Route 390 Tollways.

The Jane Addams Memorial Tollway (I-90), constituting a portion of Interstate 90, is a 76-mile roadway. The Jane Addams Memorial Tollway begins east of the intersection of the Kennedy Expressway from

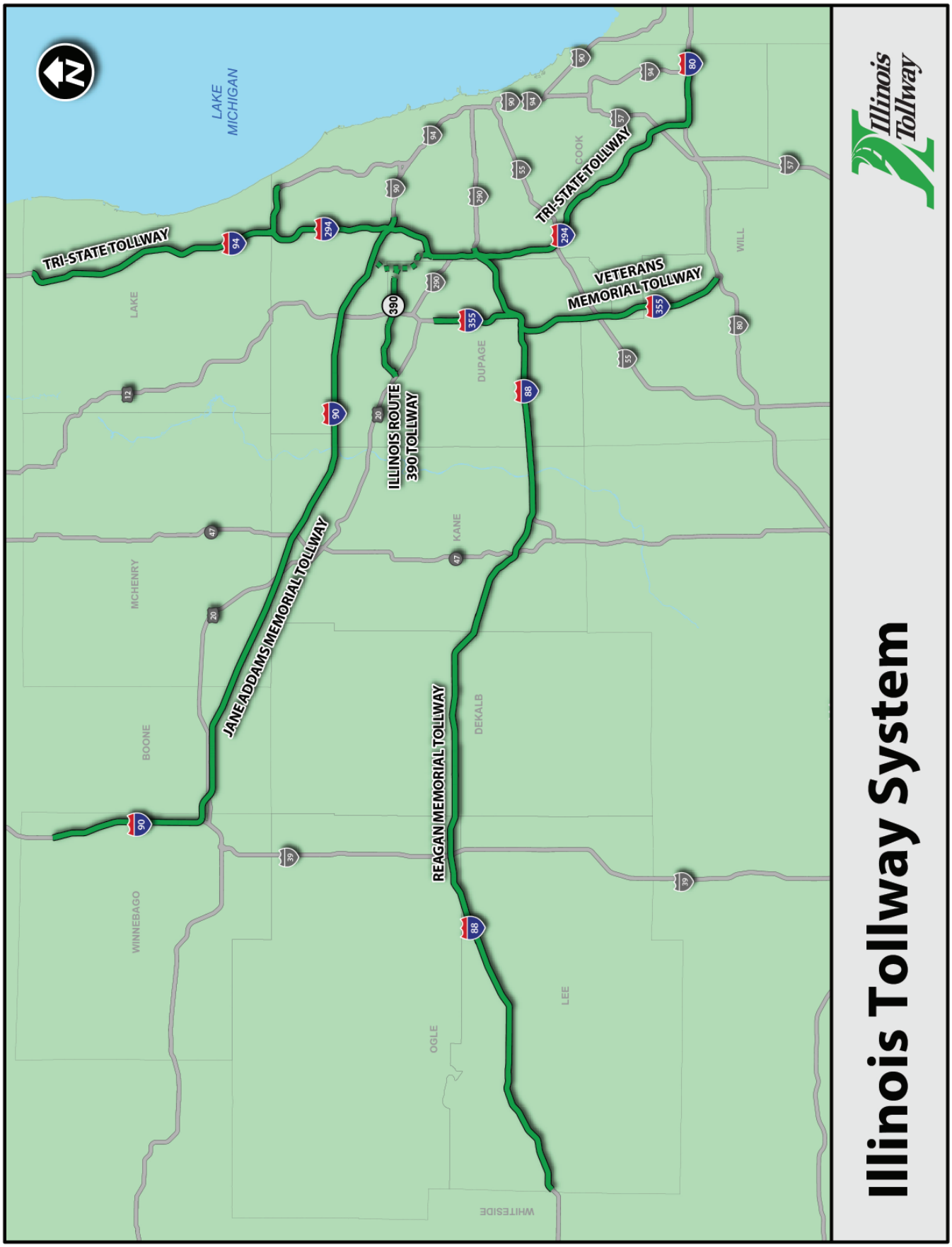
downtown Chicago and the Tri-State Tollway in the vicinity of O'Hare International Airport and extends to the west, crossing the Fox River just north of Elgin, Illinois. From there, it runs northwesterly to Rockford, Illinois, and then northerly to a point near the Illinois-Wisconsin border, where it feeds into the Wisconsin portion of I-90 leading to Madison, Wisconsin.

The Tri-State Tollway (I-94/I-294/I-80), constituting portions of Interstates 94, 294 and 80 and including the 5-mile Edens Spur, is an 84-mile beltway around the Chicago metropolitan area. It extends from a point near the Indiana state line where it intersects with the Bishop Ford Freeway and the Kingery Expressway to a point near the Illinois-Wisconsin border, where it connects with U.S. Route 41 and I-94 from Milwaukee. The Tri-State also connects with the Reagan Memorial Tollway (I-88), the Eisenhower Expressway, the Jane Addams Memorial Tollway (I-90), the Kennedy Expressway (I-90/I-94) and the Stevenson Expressway (I-55). From its southern terminus, the Tri-State Tollway has a direct connection to the Indiana Toll Road via the Kingery Expressway and I-80. The Tri-State Tollway is the most traveled Tollway in the system, accounting for approximately 40 percent of the Tollway system's volume.

The Veterans Memorial Tollway (I-355) is a 30-mile highway generally paralleling Illinois Route 53 in DuPage and Will counties between approximately the intersection of Army Trail Road and I-290 in Addison on the north and I-80 near Joliet on the south. The Veterans Memorial Tollway opened in December 1989. On November 12, 2007, a 12.5-mile south extension of the Veterans Memorial Tollway through Will County from I-55 to I-80 opened, increasing the length of the Veterans Memorial Tollway to 30 miles.

The Reagan Memorial Tollway (I-88), constituting a portion of Interstate 88 covers 96.5 miles and begins east of the junction of the Tri-State Tollway (I-294) and the Eisenhower Expressway and runs west, ending at U.S. Route 30 in the Sterling/Rock Falls area. From U.S. Route 30, I-88 is a toll-free facility connecting to I-80 and the Quad Cities.

The Illinois Route 390 Tollway, tolling of the initial 6.5-mile segment of Illinois Route 390 from U.S. Route 20 (Lake Street) to I-290 began in July 2016 and tolling on the 3.5-mile segment from I-290 to Illinois Route 83 began on November 1, 2017. Remaining construction includes the interchange that will connect the Illinois Route 390 Tollway to a new I-490 Tollway to be constructed around the western border of O'Hare International Airport linking the Jane Addams Memorial Tollway (I-90) and the Tri-State Tollway (I-294).


Illinois Tollway System
Illinois Tollway
LAKE MICHIGAN
TRI-STATE TOLLWAY
TRI-STATE TOLLWAY
VETERANS MEMORIAL TOLLWAY
ILLINOIS ROUTE 390 TOLLWAY
JANE ADDAMS MEMORIAL TOLLWAY
REAGAN MEMORIAL TOLLWAY
LAKE
MCHENRY
BOONE
WINNEBAGO
COOK
DUPAGE
KANE
DEKALB
OGLE
LEE
WHITESIDE
WILL

REVENUE SOURCES AND UNDERLYING ASSUMPTIONS

The Illinois Tollway is an instrumentality and administrative agency of the State of Illinois. The Tollway is not an annually appropriated agency; it is self-supporting from revenues derived from operations and proceeds from the issuance of revenue bonds. These funds are used to support maintenance and operations, debt service and maintenance of and improvements to the Tollway system.

REVENUES

For budgetary purposes, the Tollway classifies revenues into three categories: toll revenues and evasion recovery, investment income, and concessions and miscellaneous. Revenues generated from toll collection and evasion recovery include tolls, invoicing fees, fines and collections through the violation enforcement program.

On August 19, 2026, the Tollway Board of Directors approved, in support of the *Driving Connections* Program, a 30 percent increase to commercial vehicle toll rates and a $0.45 increase on the most common mainline toll plazas for passenger vehicle toll rates to take effect on January 1, 2027. Following the January 1, 2027 toll rate increases, the Tollway will adjust toll rates every other year, based on the Consumer Price Index for all Urban Consumers ("CPI-U"), with a maximum allowable increase of 8 percent every two years starting in 2029. See the Debt Management section for more information on toll increases in support of the *Driving Connections* Program.

2027 budgeted revenue of $2,408 million is 37.3 percent above the 2026 forecast and 34.9 percent above the 2026 budget.

The sum of toll revenues and evasion recovery is estimated to total $1,686 million in 2026 and projected to total $2,330 million in 2027. Of these amounts, the evasion recovery portion is estimated at $150 million in 2026 and $82 million in 2027. Investment income is projected at $65 million in 2026 and $65 million in 2027. Concessions and miscellaneous revenue is estimated at $3 million in 2026 and $13 million in 2027.

SOURCES OF REVENUES ($ MILLIONS)

TOLL REVENUE ESTIMATES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
Toll Revenues and Evasion Recovery	$1,508	$1,584	$1,653	$1,734	$1,686	$2,330
Investment Income	84	88	71	50	65	65
Concessions and Miscellaneous Revenues	9	28	29	2	3	13
Revenues Total	**$1,601**	**$1,699**	**$1,753**	**$1,786**	**$1,754**	**$2,408**

Totals may not add due to rounding.

Revenues are defined per the Amended and Restated Trust Indenture as (i) all tolls, fees, charges, rents and other income and receipts derived from the operation of the Tollway system, (ii) proceeds of any use and occupancy insurance relating to the Tollway system and of any other insurance that insures against loss of revenues, (iii) investment income from any moneys or securities held in funds, accounts or sub- accounts established under the Indenture other than the Construction Fund and (iv) amounts transferred from the Construction Fund to the Revenue Fund and transfers to the Trustee by the Tollway from the System Reserve Account. Revenues exclude state and federal grants and appropriations, loan proceeds, gifts or donations of any kind, transfers, if any, to the Tollway as permitted under any Escrow Agreement and receipts not related to the Tollway's performance of its obligations under the Indenture or to the operations of the Tollway system. Revenue estimates and budgets include transponder- based I-PASS and registered interoperable accounts, a fee for excessive video tolling, a Pay by Plate program for registered plate accounts, invoicing of non-registered account holders, and violation enforcement.

In October of each year, the Illinois Tollway's independent traffic engineer, CDM Smith, provides expected toll revenue estimates for the budget process. An estimate is provided for the current year by using actual data for the first eight months and estimates for the last four months of the year. A month-by-month estimate of toll revenues for the following year is also provided.

Short-term forecasts are based on several key variables. Initially, CDM Smith reviews recent trends in the context of historical averages. This includes a review of actual transaction trends by plaza, direction, month, vehicle classification and payment type. Any variation from the prevailing trends is noted and, where possible, attributed to a particular event or ongoing condition. This includes analysis of factors such as construction both on and off of the Tollway system, weather-related events, land-use developments and any other externality that may have impacted recent performance. By understanding when and where these variances occur, CDM Smith can better estimate how similar events may have an impact on Tollway performance in the future.

Following a thorough review of recent performance, factors that will affect transactions in the coming months and following year are considered. Information addressing scheduled construction, both on and off the system; system improvements, including added capacity or new interchanges; planned developments; and near-term economic trends are analyzed for potential impacts on transactions and toll revenues. A combination of observed historical transaction trends and factors that will affect future transactions are used to make monthly transaction estimates by plaza, direction, month, vehicle classification and payment type.

Once the monthly transaction estimates are finalized, they are converted into expected toll revenue estimates at each plaza by applying the corresponding toll rate to the number of transactions in each transaction category. The revenue estimates for the year are the sum of all the monthly revenues by plaza. CDM Smith has estimated $1,816.3 million in expected toll revenues for 2026 and $2,660.4 million for 2027. These figures represent gross expected toll revenue before adjustments for exemptions, underpayments, overpayments, toll evasion, and collectability assumptions. Accordingly, they differ from the budgeted Toll Revenue and Evasion Recovery amounts presented elsewhere in this document. Please refer to CDM Smith's Toll Revenue Certificate in the appendix for more information.

ADJUSTMENTS TO TOLL REVENUE ESTIMATES

The expected revenues provided by the Tollway's independent traffic engineer represent the revenues that would be collected if every vehicle paid the published toll based on vehicle class, time of day and payment type. Expected revenues do not account for overpayments, underpayments, exemptions or revenues lost due to toll avoidance.

INVOICING AND EVASION RECOVERY

Expected revenues provided by the traffic engineer do not account for the fees collected from invoicing or fines collected from violations through the toll violation enforcement process. Amounts of revenues reported in the Tollway's annual budget, quarterly statements and annual financial reports include proceeds from invoicing and toll violation enforcement.

In June 2020, as part of Tolling 2020 reforms, the Tollway began a program for invoicing customers for unpaid tolls that are not paid within 14 days. The Tollway captures images of the license plates of vehicles that pass through without paying the full toll by I-PASS. This system takes multiple images of vehicles' license plates when nonpayment or underpayment occurs. Invoicing seeks to recover such tolls plus a small fee per invoice. Lower fees apply to Illinois Route 390 and I-490 Tollway transactions. Evasion Recovery includes adjustments to estimate uncollectible portions of toll and toll fee receivables, as prescribed by accounting procedures established by the Tollway in accordance with generally accepted accounting principles. Occasionally, the Tollway records bad debt expense to align with actual performance.

Public Act 94-0636 allows the Tollway to implement a toll violation enforcement program to pursue violators. Customers that do not pay unpaid tolls and related fees pursuant to the afore-mentioned invoicing process become subject to a $20 fine. If a $20 fine notice is ignored, continued nonpayment can lead to suspension of license plate registration. A lower fine of $10 for the fine notice is issued to violators on the Illinois Route 390 and I-490 Tollways.

OTHER INCOME:

Investment Income

Investment income represents gains and losses on sales of investments, as well as interest income on Tollway funds, I-PASS cash escrow accounts and accounts held by the Bond Trustee.

Concessions and Miscellaneous Revenues

Concessions revenues are generated from Tollway oases, where third-party vendors provide fuel, food and other conveniences to Tollway customers. Miscellaneous income includes revenues from Highway Emergency Lane Patrol (H.E.L.P.) truck sponsorship, overweight truck fines, rental and easement income, tower co-location fees, rental income, fiber-optic lines, transponder fees, insufficient I-PASS fees, finance charges, scrap material sales and other miscellaneous receipts.

PAGE INTENTIONALLY LEFT BLANK

FUND AND ACCOUNT DESCRIPTIONS

The Amended and Restated Trust Indenture effective March 31, 1999, (the "Indenture") is an agreement between the Tollway and Trustee (as fiduciary for bondholders) that pledges the Tollway's Net Revenues and amounts on deposit in certain funds and accounts to secure payment on senior bonds issued by the Tollway. The Indenture establishes two funds, the Revenue Fund and Construction Fund. Revenues are deposited to the Revenue Fund, and net bond proceeds (other than proceeds of bonds issued for refinancing purposes) and any investment earnings thereon are deposited to the Construction Fund.

REVENUE FUND

Within the Revenue Fund, the Indenture establishes the following accounts: Maintenance and Operations, Debt Service, Debt Reserve, Junior Bond (none currently), Termination Payment, Renewal and Replacement, Improvement, and System Reserve. There are sub-accounts within each of the Maintenance and Operations Account and Debt Service Account.

In accordance with the Indenture, the Tollway delivers all revenues (other than investment income) within five business days to the Treasurer of the state of Illinois (the "Treasurer") for deposit in the Revenue Fund with one or more depositaries selected by the Treasurer. On or before the 20th day of each month, the Treasurer, at the direction of the Tollway, transfers or applies the balance in the Revenue Fund not previously transferred or applied in the following order of priority:

- First, to the Operating Sub-Account of the Maintenance and Operations Account;
- Second, to the Operating Reserve Sub-Account of the Maintenance and Operations Account;
- Third, to the Interest Sub-Account, Principal Sub-Account, and Redemption Sub-Account Payment, in that order of priority, of the Debt Service Account;
- Fourth, to the Provider Payment Sub-Account of the Debt Service Account;
- Fifth, to the Debt Reserve Account;
- Sixth, to any Junior Bond Accounts (if any);
- Seventh, to the Termination Payment Account;
- Eighth, to the Renewal and Replacement Account;
- Ninth, to the Improvement Account; and
- Tenth, to the System Reserve Account.

Overview of Flow of Funds

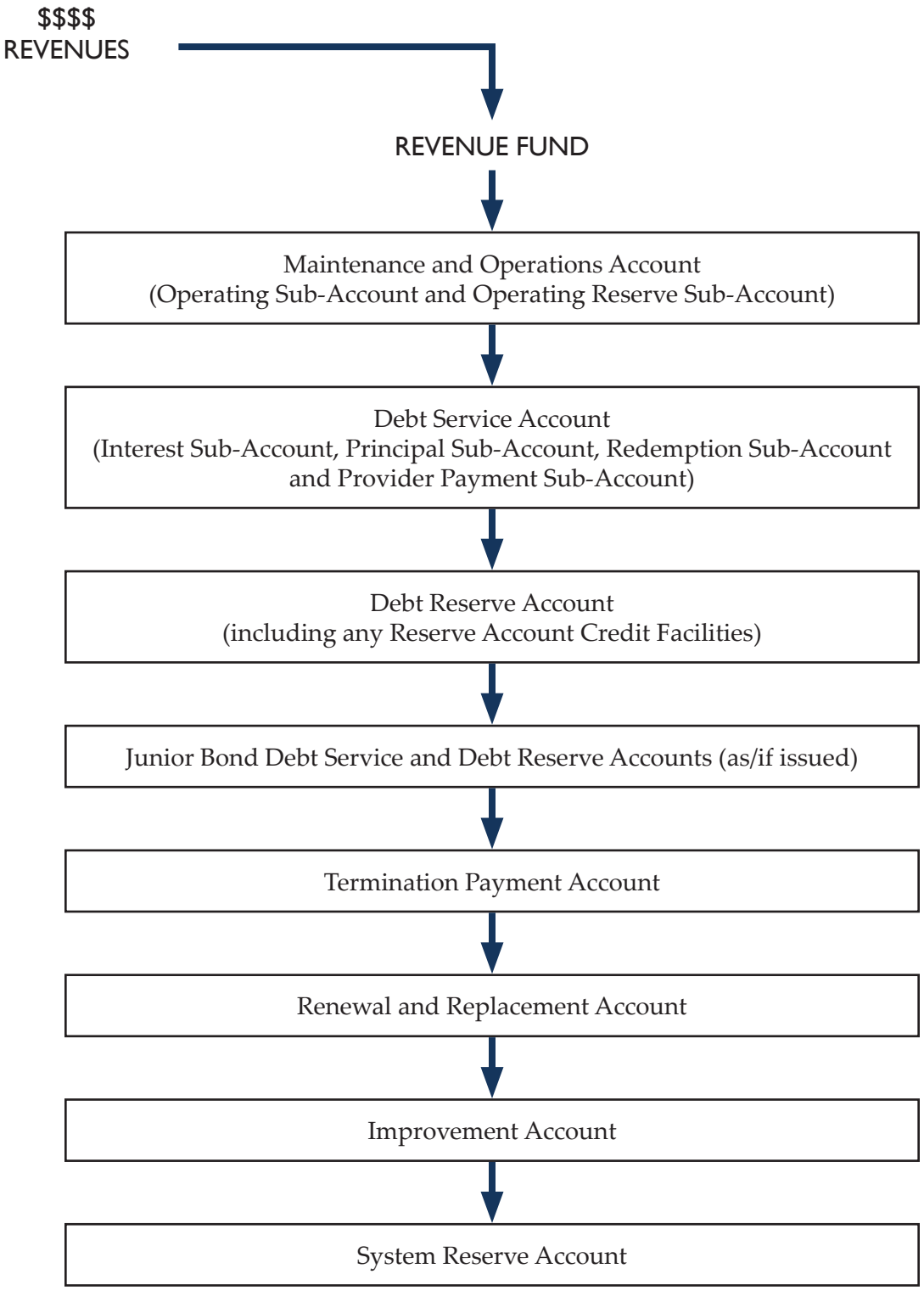


EXHIBIT 5

MAINTENANCE AND OPERATIONS ACCOUNT

The Maintenance and Operations Account consists of the Operating Sub-Account and the Operating Reserve Sub-Account.

Revenues are allocated to the Operating Sub-Account to cover operating expenses budgeted for the current fiscal year. One-twelfth of budgeted operating expenses are allocated to the Operating Sub-Account each month, to be applied to operating expenses at the direction of the Tollway.

Revenues are next allocated to the Operating Reserve Sub-Account in an amount, if any, specified by the Tollway, provided that this account's balance may not exceed 30 percent of the current fiscal year's budget for operating expenses. Monies allocated to the Operating Reserve Sub-Account provide a reserve to be withdrawn if monies allocated to the Operating Sub-Account are insufficient to pay operating expenses. If the Tollway determines that the amount in the Operating Reserve Sub-Account exceeds the amount deemed necessary, the excess will be applied as revenues.

OPERATING RESERVE

In accordance with the Tollway's financial policy that it will maintain its operating reserve, the Tollway is increasing its operating reserve by $12 million in 2027 from $39.4 million to $51.4 million to continue to ensure sufficient liquidity for daily financial needs at all times.

DEBT SERVICE ACCOUNT, DEBT RESERVE ACCOUNT AND TERMINATION PAYMENT ACCOUNT

The Debt Service Account, established for the Tollway's senior bonds and required to be held by the Trustee, consists of the Interest Sub-Account, the Principal Sub-Account, the Redemption Sub-Account, the Provider Payment Sub-Account and the Rebate Fund. After each month's allocation of revenues to the Operating Sub-Account and, if applicable, the Operating Reserve Sub-Account, revenues are next deposited to the Debt Service Account to cover senior bonds' interest, principal, sinking fund installments and costs, payments or reimbursements, except for termination costs of credit enhancements or qualified hedge agreements for senior bonds.

Revenues are next deposited to the Debt Reserve Account as/if necessary to meet the senior bonds' debt reserve requirement (maximum annual debt service) and to make any required reimbursements to providers of Reserve Account Credit Facilities.

Revenues are next deposited, as/if applicable, to any debt service or debt reserve requirements of junior bonds. To date the Tollway has never issued junior bonds.

Revenues are next deposited to the Termination Payment Account, established in the seventh supplemental Indenture dated as of June 1, 2005, as/if necessary to pay costs of terminating credit enhancement or qualified hedge agreements.

RENEWAL AND REPLACEMENT ACCOUNT

Revenues are next allocated to the Renewal and Replacement Account in an amount as set forth in the annual budget and based on the recommendation of the Consulting Engineer.

IMPROVEMENT ACCOUNT

At the direction of the Tollway, amounts are then applied to the Improvement Account for allocation to Improvement projects until the balance in the Account is equal to the Improvement Requirement.

SYSTEM RESERVE ACCOUNT

The balance in the Revenue Fund is deposited to the credit of the System Reserve Account to provide for deficiencies in any other account or sub-account. If all accounts have sufficient funds, System Reserve Account funds can be used to pay off debt, fund construction projects, make improvements or for any other lawful Tollway purpose.

CONSTRUCTION FUND

The Construction Fund is held as a separate segregated fund. The Construction Fund receives funds from the sale of bonds and the investment of bond proceeds. No toll revenues are deposited in this fund unless via transfer from the System Reserve Account. The treasurer may deposit any such separate, segregated accounts within the Construction Fund with the bond trustee, pursuant to the provisions of a Supplemental Indenture.

Fiscal Year 2025-2027
Statement of Revenues/Expenditures/Transfers and Changes in Accounts and Fund Balances
($ millions)

ACCOUNTS/ FUNDS	2025 Actual	2026 Forecast	2027 Budget	2026 to 2027 % Change
Maintenance and Operations Account (1)				
Beginning Balance	**$57.1**	**$55.5**	**$39.4**	
Transfers from Revenue Fund to Operating Sub-Account	440.9	439.6	511.3	
Transfers from Revenue Fund to Operating Reserve Sub-Account	0.0	12.0	12.0	
Expenditures	(442.5)	(467.7)	(511.3)	
Ending Balance (1)	**$55.5**	**$39.4**	**$51.4**	**30.5%**
Debt Service Account (6)				
Beginning Balance	**$174.4**	**$192.7**	**$220.9**	
Transfers from Revenue Fund (2)	516.7	558.4	620.4	
Earned Federal Subsidies Build America Bonds (7)	13.6	13.6	13.6	
Bonds Retired	(162.7)	(180.2)	(208.6)	
Interest Expense	(349.4)	(363.4)	(395.5)	
Other Financing Costs (3)	0.1	(0.1)	(0.1)	
Ending Balance	**$192.7**	**$220.9**	**$250.7**	**13.5%**
Renewal and Replacement Account				
Beginning Balance	**$402.1**	**$363.9**	**$354.6**	
Transfers from Revenue Fund (2)	198.2	264.2	420.0	
Transfers from Construction Fund	0.0	0.0	0.0	
Expenditures (4)	(236.4)	(273.5)	(467.3)	
Ending Balance	**$363.9**	**$354.6**	**$307.3**	**(13.3%)**
Improvement Account				
Beginning Balance	**$304.8**	**$644.1**	**$329.7**	
Transfers from Revenue Fund (2)	585.2	491.6	856.4	
Transfers from Construction Fund (5)	515.0	10.3	700.0	
Expenditures (4)	(760.8)	(816.4)	(979.0)	
Ending Balance	**$644.1**	**$329.7**	**$907.1**	**175.1%**
Construction Fund				
Beginning Balance	**$0.0**	**$10.2**	**$0.0**	
Bond Proceeds for Move IL Program costs (5)	525.1	0.0	700.0	
Investment Income on Bond Proceeds	0.1	0.1	0.0	
Transfers to Renewal and Replacement Account	0.0	0.0	0.0	
Transfers to Improvement Account	(515.0)	(10.3)	(700.0)	
Ending Balance	**$10.2**	**$0.0**	**$0.0**	**0.0%**

(1) The ending balance in the Maintenance and Operations Account in 2026 includes $39.4 million in an operating reserve account. In 2027, $12 million of revenues will be transferred to the operating reserve account to increase the balance to $51.4 million.
(2) Investment income is credited or allocated to the Debt Service, Debt Reserve, Renewal & Replacement, and Improvement accounts.
(3) Other Financing Costs include bond-related costs other than debt service, such as bond trustee and rating agency fees. The 2025 amount also includes $102,370 of excess funds in the Debt Reserve Account applied to debt service.
(4) 2025 expenditures and 2026 estimated expenditures reflect cost recoveries of ($21.0) million and ($6.4) million, respectively, pursuant to intergovernmental agreements (IGA).
(5) Bond Proceeds deposited to the Construction Fund are net of any related issuance costs and Debt Reserve Account deposits. Timing and amount of issuance are dependent upon pace of spending and capital account balances.
(6) Debt service payments to bondholders are additionally secured by a Debt Reserve Account (DRA) not shown in this table. As of Sep 30, 2025, the $607.8 million DRA requirement is met by a $100 million financial guaranty and $528.0 million cash/investments.
(7) In all years shown, federal subsidies of Build America Bonds interest are reduced per federal sequestration by 5.7%. The 2025 subsidy amount includes $29,124.67 additional from the US Treasury to compensate for the lateness of one of their subsidies.
Totals may not add due to rounding.

PAGE INTENTIONALLY LEFT BLANK

BUDGET SUMMARIES

FISCAL YEAR 2027 BUDGETED REVENUES AND EXPENDITURES

The Illinois Tollway is a self-supporting entity depending on revenue derived from Tollway operations for its support. Unlike other state of Illinois agencies whose budgets are appropriated and approved by the state legislature, the Tollway receives no appropriations from the state of Illinois and the annual budget is approved by the Tollway Board of Directors.

Capital program costs are funded through allocations of current revenue, monies on deposit in the Renewal and Replacement Account and the Improvement Account and proceeds from the sale of bonds.

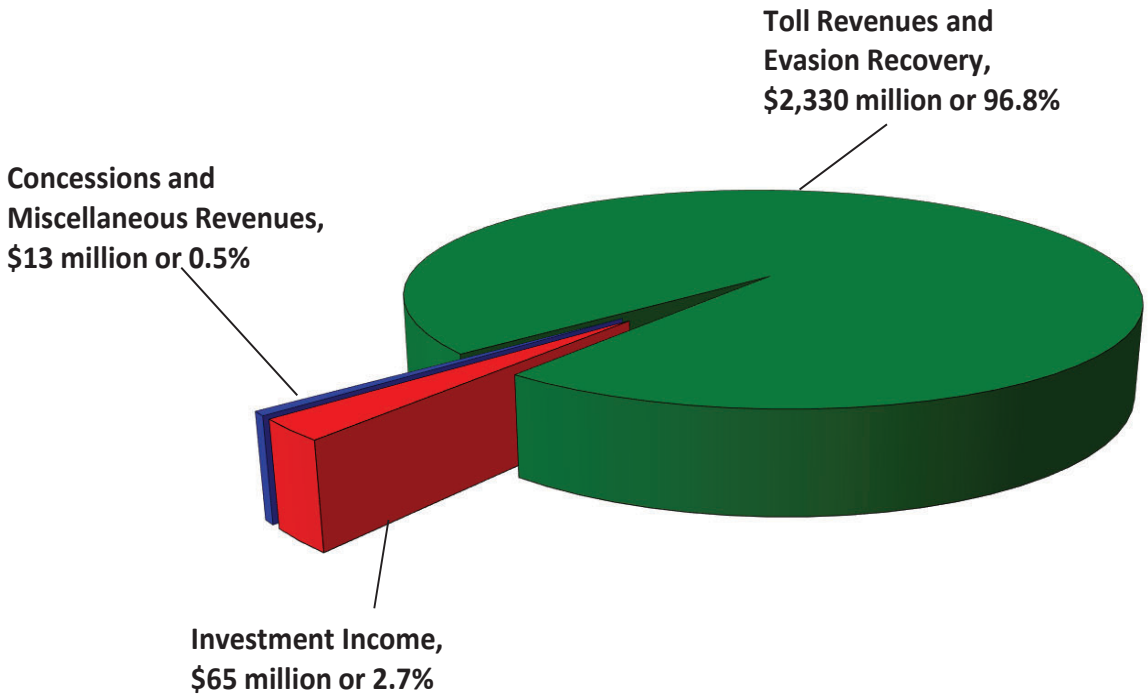
Revenues		
Toll Revenue and Evasion Recovery	$2,330 million	Collections via Pay By Plate, I-PASS or recovery of violation payments
Investment Income	$65 million	Interest income on Tollway funds and I-PASS cash escrow accounts
Concessions and Miscellaneous	$13 million	Revenue from overweight trucks, fines, rental of assets for fiber optics, license fees, oases, fuel, food and retail sales
Total Revenues	**$2,408 million**	
Operating Expenses and Debt Service		
Maintenance and Operations	$511 million	Related to toll collections, roadway maintenance, traffic control, safety, insurance and administration
Debt Service Transfers	$620 million	Principal and interest payments and other financing costs
Total Operating and Debt Service Expenditures	**$1,131 million**	
Capital Program Expenditures	**$1,446 million**	Capital expenditures for systemwide maintenance, reconstruction and expansion

Sources of Revenue
FY 2026 – FY 2027
($ millions)

	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
Toll Revenues and Evasion Recovery	$1,734	$1,686	$2,330
Investment Income	50	65	65
Concessions and Miscellaneous Revenues	2	3	13
Revenues Total	**$1,786**	**$1,754**	**$2,408**

**Excludes adjustments for a prior-period write-down of unrecoverable receivables, currently estimated at $22 million.*
Totals may not add due to rounding.

Projected Sources of Revenues
Fiscal Year 2027
$2,408 Million



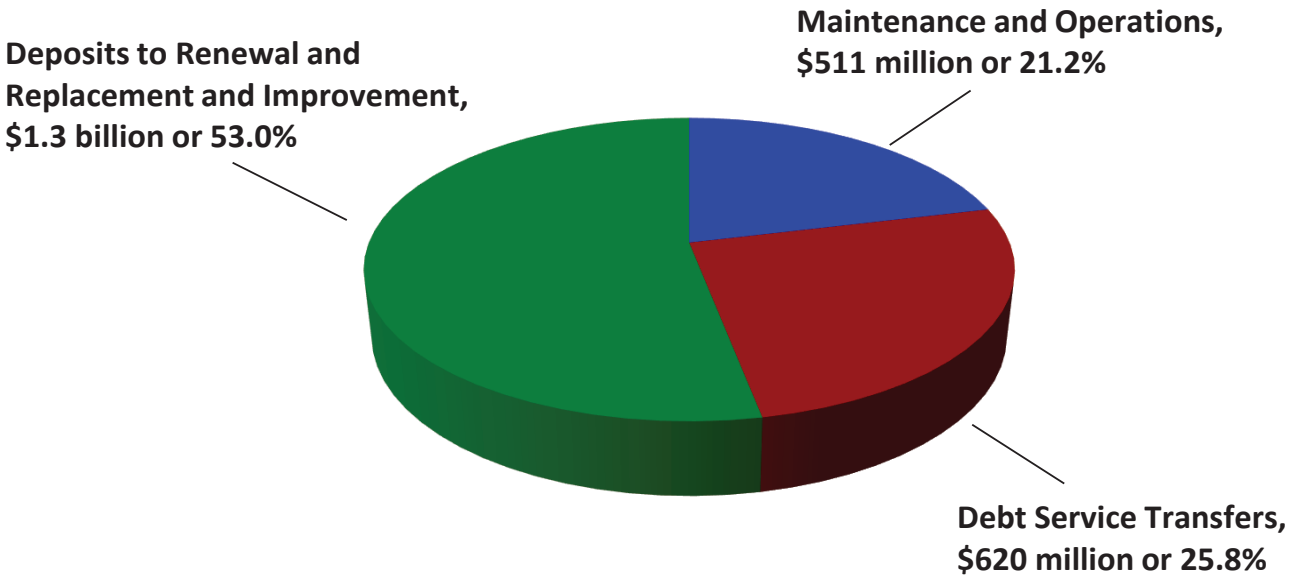
Allocations of Revenue
FY 2026 – FY 2027
($ millions)

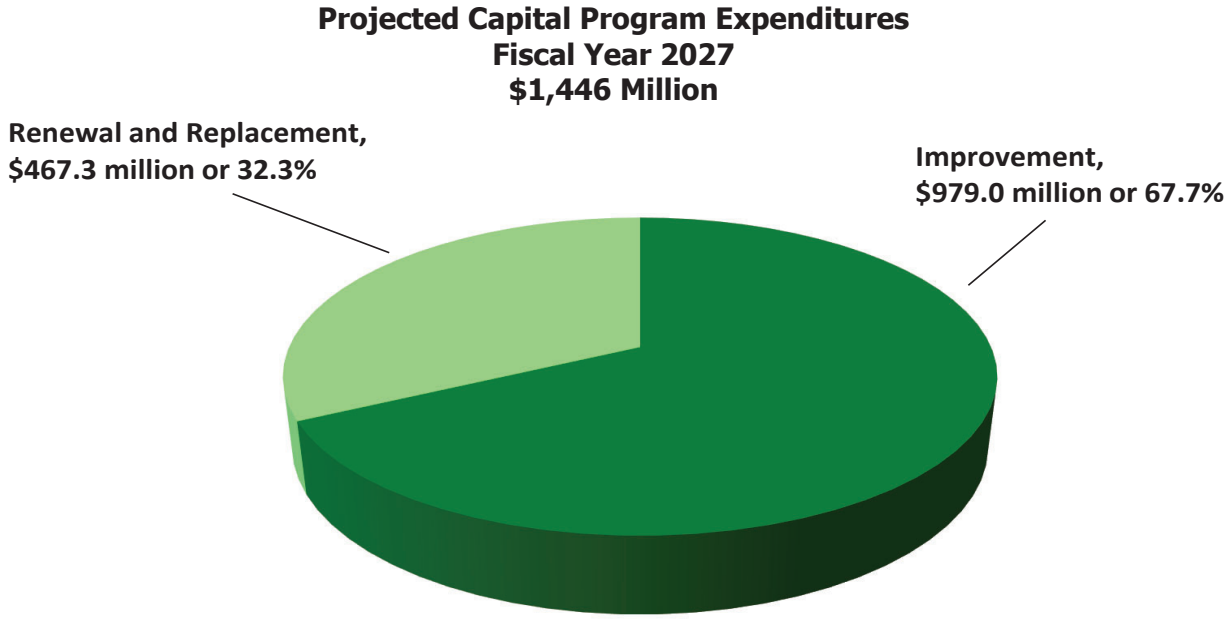
	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
Maintenance and Operations	$468	$428	$511
Debt Service Transfers	582	558	620
Deposits to Renewal and Replacement and Improvement	736	768	1,277
Allocations Total	**$1,786**	**$1,754**	**$2,408**

Totals may not add due to rounding.

Renewal and Replacement and Improvement are Capital Accounts used for preservation, rehabilitation, construction, reconstruction or extension of the system and investment in equipment.

Projected Allocations of Revenue
Fiscal Year 2027
$2,408 Million





Capital Program costs are funded through allocations of current revenue, monies on deposit in the Renewal and Replacement account and the Improvement Account and proceeds from the sale of bonds.

MAINTENANCE AND OPERATIONS ACCOUNTS

The Tollway's budget request for fiscal year 2027 totals $511.3 million, an increase of $43.7 million, or 9.3 percent, compared to the fiscal year 2026 budget. This increase reflects targeted costs associated with *Driving Connections*, the Tollway's long-term capital program focused on modernizing infrastructure, enhancing mobility, and introducing corridor-wide technology improvements. It also supports continued investment in customer service enhancements and modernization of back-office and roadside technologies. At the same time, the Tollway maintains fiscal discipline by implementing operational efficiencies and reducing funding in accounts where spending has historically remained below intended levels.

Payroll expenses are projected at $174.1 million, supporting 1,344 positions. To support modernization efforts tied to the *Driving Connections* initiative, the Tollway added seven roles, including one in Administration and six in Business Systems. At the same time, nineteen vacant positions were eliminated, resulting in a net reduction of twelve roles.

Key budget highlights include:

- Salaries and wages increased by $1.9 million due to contractual adjustments.
- FICA and retirement decreased by $2.0 million due to a decrease in the State Employees Retirement System (SERS) pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services increased by $1.1 million due to the planned expansion of Customer Service facilities, to support customer service operations. The increase also reflects growth in contracted AVL services supporting telematics, in-vehicle diagnostics, video technology, digital mileage logging, and material-usage tracking. These increases were partially offset by efficiencies achieved over the past year.
- Credit card fees and bank charges increased by $16.2 million due to higher projected transaction volume associated with toll revenue growth, increased customer replenishment activity, and toll rate adjustments supporting Driving Connections.
- Employee group insurance increased by $8.8 million due to higher medical costs, elevated claims activity, increased OPEB obligations, and projected rate increases across medical, dental, and prescription coverage.
- Office equipment maintenance increased by $9.1 million due to expanded support requirements for back-office and roadside technologies as new systems and IT components move from implementation into ongoing operation. As recent capital projects transitioned into regular use, the associated maintenance, licensing, and support costs become part of normal operating costs.
- Consulting services increased by $2.6 million due to expanded scopes of work as part of the renewal of the general engineering consultant contract, and scheduled biennial cycles tied to system-wide pavement and roadway management services, as well as risk advisory services.
- Materials – operational increased by $4.1 million due to higher supplier pricing influenced by fuel costs, transportation challenges, and industry-wide labor shortages affecting road salt.
- Contracted maintenance services increased by $2.1 million due to expanded service requirements across the Tollway's Intelligent Transportation System. This includes additional preventive maintenance for roadside devices, higher support needs for new system integrations, and expanded fiber infrastructure that now requires routine monitoring, repairs, and field technician support. The increase also reflects new fiber-related work associated with Driving Connections, including enhanced communications equipment, network redundancy improvements, and support for emerging SmartRoads and technology-enabled safety features.
- Other accounts such as travel, training and miscellaneous expenses decreased to align with historical spending levels reflecting continued commitment to fiscal discipline and accurate budgeting.

By Major Account: FY 2027 Maintenance and Operations Budget

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Budget Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$107,164,918	$113,385,810	$115,263,570	$1,877,760	
FICA and Retirement	$59,892,649	$60,822,150	$58,788,200	($2,033,950)	
Payroll Sub-Total	**$167,057,568**	**$174,207,960**	**$174,051,770**	**($156,190)**	**(0.1%)**
Outside Services	95,825,567	95,616,000	96,745,530	1,129,530	
Bank Charges	38,488,479	42,300,000	58,511,500	16,211,500	
Employee Group Insurance	42,119,425	45,000,000	53,781,000	8,781,000	
Office Equipment Maintenance	38,463,153	39,140,900	48,227,850	9,086,950	
Consulting Services	17,251,262	18,101,500	20,736,620	2,635,120	
Contracted Maintenance Service	8,837,003	9,927,500	12,078,920	2,151,420	
Materials - Operational	3,658,596	5,733,300	9,784,910	4,051,610	
Property and Liability Insurance	7,399,794	9,482,900	9,635,000	152,100	
Utilities	6,196,466	6,400,000	6,480,000	80,000	
Workers' Compensation Insurance	2,764,389	5,358,900	5,101,000	(257,900)	
Replacement Parts	5,834,905	4,864,000	5,040,250	176,250	
Fuels and Oils	3,637,282	4,300,500	4,511,100	210,600	
Telephone	2,816,448	4,021,400	3,905,000	(116,400)	
Dues, Books and Subscription	1,165,173	1,112,100	1,458,970	346,870	
Supplies - Operational	373,579	790,500	645,000	(145,500)	
Tools and Equipment	475,651	305,000	511,000	206,000	
Employee Training	269,249	852,300	394,250	(458,050)	
Advertising and Promotion	291,029	450,000	365,000	(85,000)	
Uniforms and Accessories	260,292	260,150	263,500	3,350	
Supplies - Office	203,622	300,450	249,000	(51,450)	
Travel	125,132	192,800	155,200	(37,600)	
Postage	125,180	242,800	147,900	(94,900)	
Roadway Equipment	124,559	156,000	125,000	(31,000)	
Employment Medical Service	74,521	100,000	100,000	-	
Other Expenses	23,729	86,500	41,500	(45,000)	
Office Equipment Rentals	7,600	12,200	8,000	(4,200)	
Office Equipment	11,214	22,000	6,500	(15,500)	
Printing and Publications	1,135	30,500	3,000	(27,500)	
Programs and Outreach	-	15,000	-	(15,000)	
Building Equipment	2,059	25,000	-	(25,000)	
Other Capital Equipment	1,064	6,000	-	(6,000)	
Other Operating Sub-Total	**276,827,556**	**295,206,200**	**$339,012,500**	**43,806,300**	**14.8%**
Recovery of Expenses	(1,356,749)	(1,753,000)	(1,753,000)	-	
DEPARTMENT TOTAL	**442,528,374**	**467,661,160**	**511,311,270**	**43,650,110**	**9.3%**

FY 2027 Maintenance and Operations Budget
By Department
($ thousands)

Department	2025 Actual Expenditures	2026 Budget	2027 Budget Request	$ Change from 2026 Budget	% Change from 2026 Budget
Administration	$5,463	$5,944	$5,656	(288)	
Business Systems	23,003	32,331	34,820	2,490	
Communications	1,741	2,078	1,935	(142)	
Customer Experience	69,060	64,878	61,939	(2,939)	
Diversity and Strategic Development	5,613	6,372	6,409	37	
Engineering	86,779	85,698	94,771	9,073	
Executive Office and Directors	3,492	4,292	4,073	(219)	
Facilities and Fleet	54,058	56,540	57,389	850	
Finance	99,291	110,808	136,487	25,679	
Information Technology	44,160	46,069	52,537	6,468	
Internal Audit	2,261	3,265	3,497	232	
Legal	3,385	2,271	2,520	249	
Office of the Inspector General	1,269	1,341	1,323	(18)	
Planning	7,301	4,519	6,319	1,800	
Procurement	4,109	5,245	4,981	(264)	
Security and Safety	31,543	36,011	36,654	643	
Authority Total	**$442,528**	**$467,661**	**$511,311**	**$43,650**	**9.3%**

Notes: Totals may not add due to rounding.

FY 2027 Maintenance and Operations Budget
By Category
($ thousands)

Category	2025 Actual Expenditures	2026 Budget	2027 Budget Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$107,165	$113,386	$115,264	$1,878	
FICA and Retirement	59,893	60,822	58,788	(2,034)	
Credit Card Fees and Bank Charges	38,488	42,300	58,512	16,212	
All Other Contractual Services	122,281	124,226	130,029	5,804	
Group Insurance	42,119	45,000	53,781	8,781	
Equipment/ Office Rental/ Maintenance	38,471	39,153	48,236	9,083	
All Other Insurance	10,164	14,842	14,736	(106)	
Operational Materials and Supplies	4,524	7,378	11,000	3,622	
Utilities/Telephone	9,013	10,421	10,385	(36)	
Parts and Fuels	9,948	9,470	10,062	593	
Other Miscellaneous Expenses	1,820	2,417	2,272	(145)	
Recovery of Expenses	(1,357)	(1,753)	(1,753)	-	
Total M and O Expenditures	**$442,528**	**$467,661**	**$511,311**	**$43,650**	**9.3%**

Notes: Totals may not add due to rounding.

FY 2027 Requested Headcount

Department	2024 Budget	2025 Budget	2026 Budget	2027 Request	Change From 2026 Budget
Administration	41	41	41	42	1
Business Systems	16	17	21	27	6
Communications	10	12	12	12	-
Customer Experience	275	167	156	150	(6)
Diversity and Strategic Development	15	14	14	14	-
Engineering	499	526	531	526	(5)
Executive Office and Directors	22	22	23	20	(3)
Facilities and Fleet	227	222	222	220	(2)
Finance	68	71	69	69	-
Information Technology	101	117	110	110	-
Internal Audit	13	14	14	13	(1)
Legal	9	9	9	9	-
Office of the Inspector General	9	9	9	9	-
Planning	29	27	28	28	-
Procurement	63	71	71	70	(1)
Security and Safety	27	25	26	25	(1)
Total Headcount	**1,424**	**1,364**	**1,356**	**1,344**	**(12)**

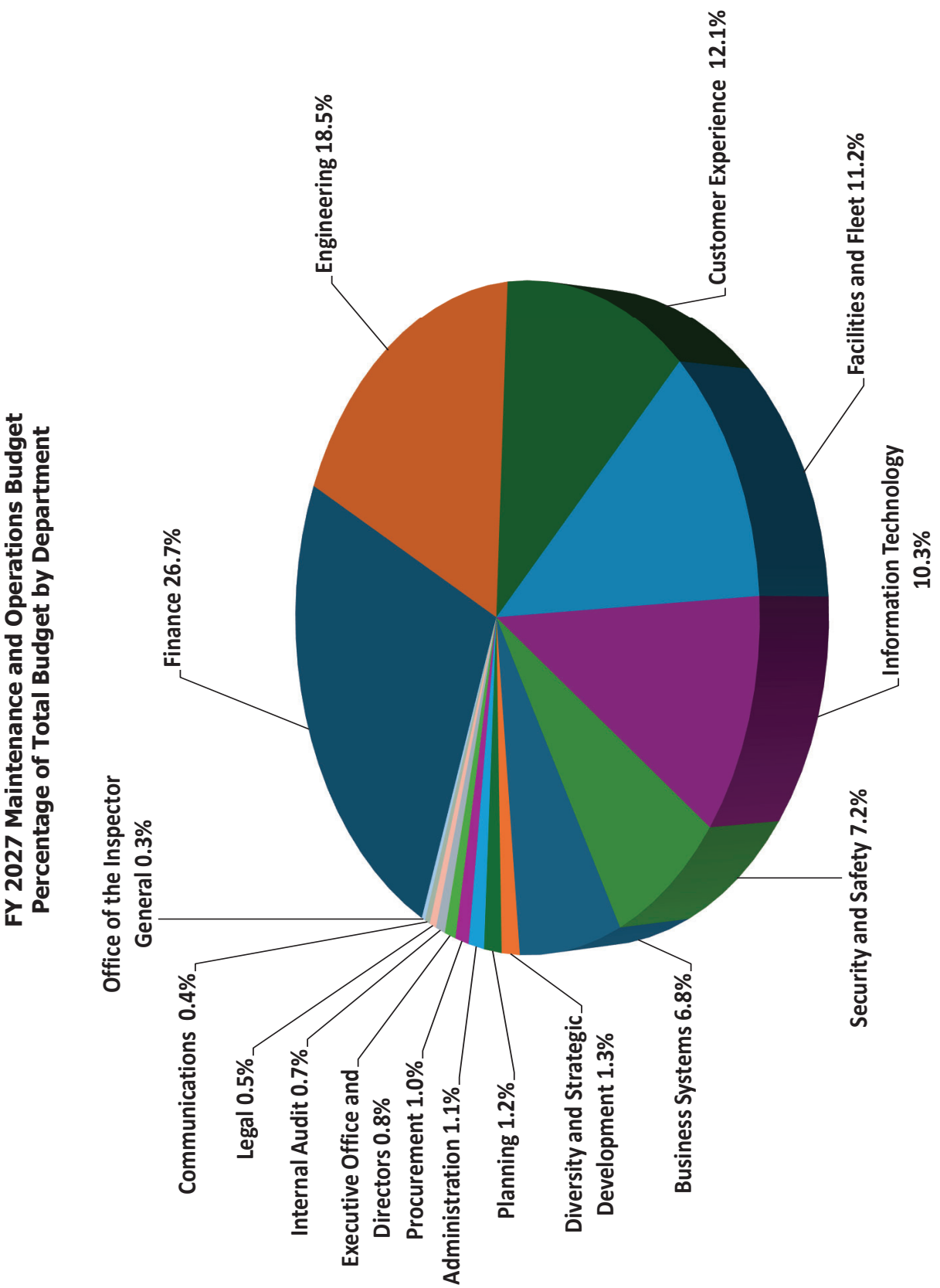
HEADCOUNT SUMMARY

The Illinois Tollway is committed to delivering exceptional service to customers, businesses, and communities. To support this mission and ensure the safe and efficient operation of its roadways, a comprehensive review of staffing levels and departmental functions was conducted.

As part of the 2027 Budget, 7 new positions were added across strategic departments, including one in Administration and six in Business Systems. These additions represent targeted investments in operational capacity, infrastructure planning, and public safety.

To balance organizational growth with efficiency, 19 positions were identified for elimination based on evolving needs, process improvements, and functional realignments. This resulted in a net reduction of 12 positions.

These adjustments are intended to enhance service delivery while maintaining fiscal discipline. By aligning staffing with strategic priorities, the Tollway continues to improve operational effectiveness, streamline workflows, and ensure that public resources are deployed where they deliver the greatest impact.


FY 2027 Maintenance and Operations Budget
Percentage of Total Budget by Department
Engineering 18.5%
Customer Experience 12.1%
Facilities and Fleet 11.2%
Information Technology 10.3%
Security and Safety 7.2%
Business Systems 6.8%
Diversity and Strategic Development 1.3%
Planning 1.2%
Administration 1.1%
Procurement 1.0%
Executive Office and Directors 0.8%
Internal Audit 0.7%
Legal 0.5%
Communications 0.4%
Office of the Inspector General 0.3%
Finance 26.7%

DEPARTMENT FUNCTIONS OVERVIEW

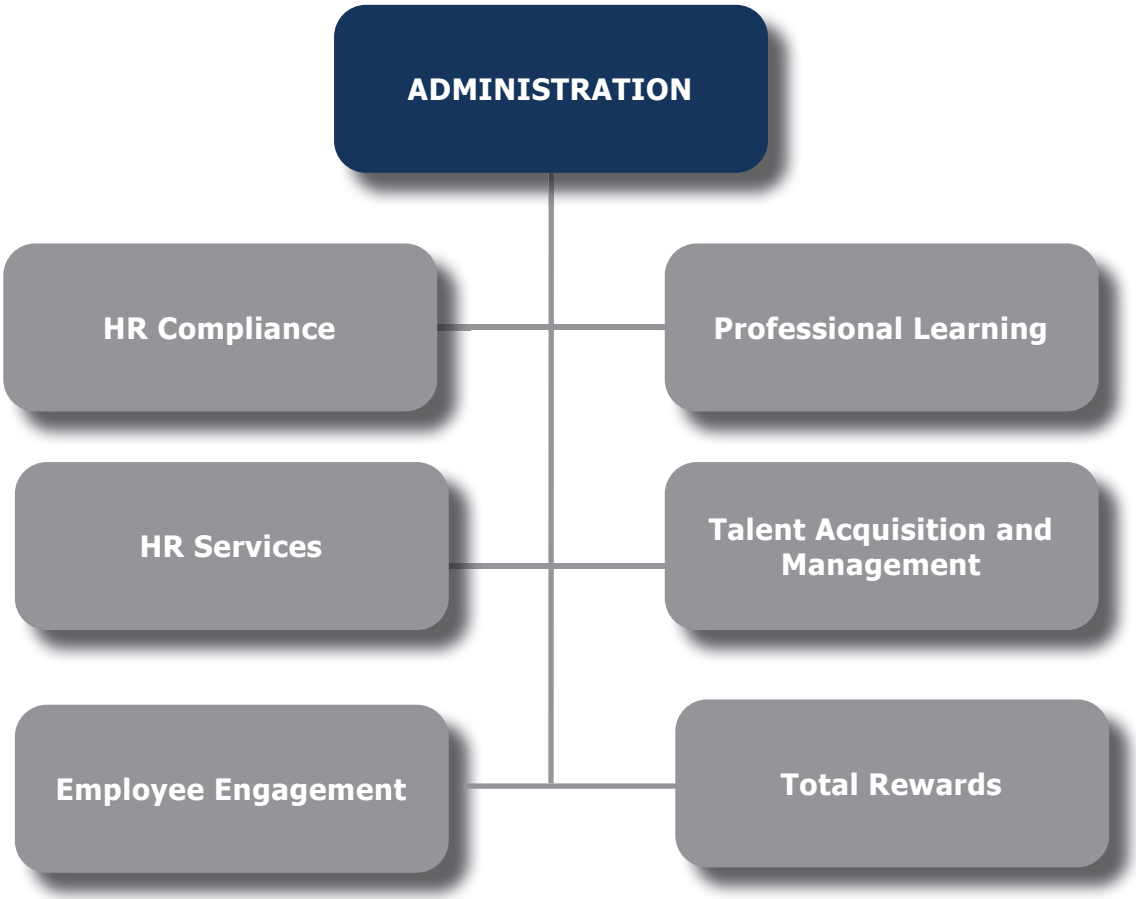
	2027 Budget Requested
ADMINISTRATION	**$5,656,450**
Responsible for the development and implementation of administrative policies and procedures and employee compliance.	
BUSINESS SYSTEMS	**$34,820,420**
Responsible for the operation and maintenance of the electronic tolling system hardware and software and collection of toll revenue from toll violators.	
COMMUNICATIONS	**$1,935,400**
Responsible for all external and internal communications between the Tollway and its customers and employees.	
CUSTOMER EXPERIENCE	**$61,939,050**
Responsible for developing, maintaining, and enhancing critical customer facing systems and services to deliver an effective and productive customer experience through the integration of empathetic service, supporting technology, and a data-driven approach to customer satisfaction and assurance.	
DIVERSITY AND STRATEGIC DEVELOPMENT	**$6,408,540**
Responsible for promoting, developing and implementing a comprehensive diversity program.	
ENGINEERING	**$94,771,490**
Responsible for the program management, construction and maintenance of the roadways.	
EXECUTIVE OFFICE AND DIRECTORS	**$4,072,890**
Sets policies for the organization and overall management of the Tollway.	
FACILITIES AND FLEET	**$57,389,480**
Responsible for maintenance and repairs at 200 Tollway facilities and the service and repair of approximately 2,349 vehicles and operating equipment.	
FINANCE	**$136,487,310**
Responsible for financial reporting, accounting, budgeting, accounts payable, payroll, risk management, fiscal operations and debt management.	

	2027 Budget Requested
INFORMATION TECHNOLOGY	**$52,537,040**
Responsible for planning, directing, managing, and controlling all information technologies and telecommunications throughout the Tollway	
INTERNAL AUDIT	**$3,496,600**
Responsible for recommending improvements and changes that increase the economy, efficiency and effectiveness of Tollway projects and processes.	
LEGAL	**$2,519,660**
Responsible for providing legal services involving contracts, financing, real estate, procurement, construction, employment and labor relations, litigation, and workers' compensation.	
OFFICE OF INSPECTOR GENERAL	**$1,323,180**
Responsible for investigating instances of waste, inefficiencies, fraud, corruption, misconduct and mismanagement of the day-to-day operations of the Tollway.	
PLANNING	**$6,319,110**
Responsible for strategic programming and planning, intergovernmental agreements, environmental and landscaping, legislation and policy, community relations, property management, geographic information system (GIS) and geometrics.	
PROCUREMENT	**$4,980,840**
Responsible for all purchasing and procurement issues and authorized to execute contracts and place orders for goods and services.	
SECURITY AND SAFETY	**$36,653,810**
Responsible for providing a secure and safe work environment for Tollway employees and protecting both employees and Tollway facilities from internal and external threats. Additionally, provides employees with comprehensive subject-matter training.	

ADMINISTRATION

SUMMARY

The Administration Department develops and administers policies, procedures and programs to create and shape an equitable and inclusive culture at the Tollway. By recruiting and retaining high- performing talent, fostering employee engagement and development and creating a positive and productive work experience, the department works to drive organizational diversity, excellence and innovation.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$3,270,325	$3,522,170	$3,454,230	($67,940)	
FICA and Retirement	$1,838,458	$1,885,800	$1,759,220	($126,580)	
Payroll Sub-Total	**$5,108,783**	**$5,407,970**	**$5,213,450**	**($194,520)**	**(3.6%)**
Outside Services	190,930	223,000	223,000	-	
Employment Medical Service	74,521	100,000	100,000	-	
Employee Training	56,549	130,000	70,000	(60,000)	
Other Expenses	2,167	20,000	15,000	(5,000)	
Dues, Books and Subscription	876	15,000	15,000	-	
Supplies - Office	13,256	10,000	10,000	-	
Advertising and Promotion	6,228	20,000	10,000	(10,000)	
Programs and Outreach	-	10,000	-	(10,000)	
Postage	8,612	3,000	-	(3,000)	
Travel	-	5,000	-	(5,000)	
Other Operating Sub-Total	**$353,138**	**$536,000**	**$443,000**	**($93,000)**	**(17.4%)**
DEPARTMENT TOTAL	**$5,461,920**	**$5,943,970**	**$5,656,450**	**(287,520)**	**(4.8%)**

The Administration Department budget request for fiscal year 2027 totals $5.7 million, reflecting a decrease of $288 thousand, or 4.8 percent, compared to the fiscal year 2026 budget. Payroll totals $5.2 million and supports 42 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $68 thousand due to reclassification of an entry-level position.
- FICA and retirement contributions decreased by $127 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Employee Training decreased by $60 thousand to align with historical spending levels and anticipated needs.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Administration - 2026 Accomplishments
1,3	Launched the Project Elevate initiative in May 2026 to transition from legacy systems to SAP SuccessFactors, modernizing HR and payroll through automated workflows, real-time data integration, improved compliance; and advanced analytics. Go live is planned for March 2027.
1,2	Enhanced internal mobility and employee engagement by delivering interview and résumé skills workshops in Q1 and Q3, and expanded the talent pipeline by hosting the Tollway's largest internship cohort, with 34 new interns and seven extensions.
1	Improved regulatory compliance and organizational culture by ensuring all designated managers completed Reasonable Suspicion Training, modernizing HR forms and SOPs, transitioning employment verifications to a third -party provider; and launching the Employee Suggestion Form to capture actionable employee feedback.
1	Completed the 2026 Compression Analysis, Legal/Labor Equity Research Project and Merit cycle to support equitable compensation practices, strengthen legal compliance; and improve retention.
3	Partnered with North Texas Tollway Authority on a compensation benchmarking survey, enabling competitive market analysis and more data driven compensation strategies.
3	Modernized the 1095 C reporting process by transitioning from paper to digital formats.
1	Completed a successful health risk assessment initiative focused on reducing high-cost claimants and improving employee wellness outcomes.
1	Completed the third-party risk assessment cycle, including SOC report reviews and business continuity surveys for Administration vendors.
5	Strengthened audit performance through improved cross-department collaboration, reducing audit findings.
1	Leveraged input from the 18-member Learning Ambassador group to develop two organizational excellence projects aligned with Strategic Plan Initiative #4.

Outcomes	Administration - 2026 Accomplishments
3	Launched a three-part Managerial Productivity Training Series, delivered to more than 120 managers and deputies with direct reports.

2027 DEPARTMENT STRATEGIC PLAN

ADMINISTRATION SHORT-TERM GOALS

- Offer additional workshop sessions led by the Talent team to support employees with résumé writing, interviewing skills and related career development topics.
- Collaborate with IT to ensure that all data configurations within SAP SuccessFactors are accurate, validated and free of system errors.
- Successfully implement and launch the SAP SuccessFactors modules for talent, benefits, succession, performance, employee central and leave of absence.
- Train HR staff, leadership, managers and employees on the functionality and day-to-day use of SAP SuccessFactors.
- Increase employee utilization of the Tuition Reimbursement Program by Q4 2027 through innovative outreach strategies.
- Automate the benefits open enrollment process by Q4 2027 to streamline employee experience and improve efficiency.
- Expand the catalog of employee engagement initiatives beyond traditional annual events by Q2 2027.
- Achieve successful implementation of the Learning Management System at the Illinois Tollway by Q4 2027.
- Reduce turnaround time for completing action plans resulting from audit findings by Q2 2027.
- Complete compensation compression and market analysis to reduce inconsistencies and enhance equity across compensation structures.
- Finalize analysis of job descriptions to remove outdated classifications.

Position Title	FY2025	FY2026	FY2027
Administration Support Manager	0	1	1
Administrative Assistant	0	0	1
Business Analyst	0	1	1
Chief of Administration	1	1	1
Compliance Administrator	1	1	1
Compensation Analyst	1	1	1
Compensation Manager	1	1	1
Compliance Specialist	1	0	0
Deputy Chief Administration Service & CPL	1	1	0
Deputy Chief HR Administration	1	1	1
Deputy Chief of HR Services	1	1	1
Documents and Records Control Specialist	1	1	1
DOT Coordinator	0	1	0
DOT Specialist	1	0	0
Employee Benefits Administrator	1	1	0
Employee Benefits Assistant	1	1	1
Employee Benefits Coordinator	1	1	1
Employee Benefits Manager	1	1	1
Employee Benefits Specialist	1	2	3
Employee Engagement Coordinator	1	1	1
Employee Services Specialist	2	2	2
Executive Secretary	1	1	1
Human Resources Generalist	1	1	1
H.R. DOT Compliance Coordinator	0	0	1
H.R. Services Administrator	1	1	1
H.R. Services Manager	1	1	1
HCM Coordinator	1	1	1
HCM Manager	1	0	0
Manager, Talent Acquisition	1	1	1
On-Site Wellness Coordinator	1	1	1
Pipeline Partnership Administrator	0	1	1
Pipeline Partnership Liaison	1	0	0
Professional Learning Instructional Designer	1	1	1
Professional Learning Manager	1	1	1
Professional Learning Specialist I	1	1	1
Professional Learning Specialist II	1	1	1
Project Manager	2	2	2
Recruiter	1	1	2
Talent Acquisition Coordinator	2	2	2

DEPARTMENT HEADCOUNT

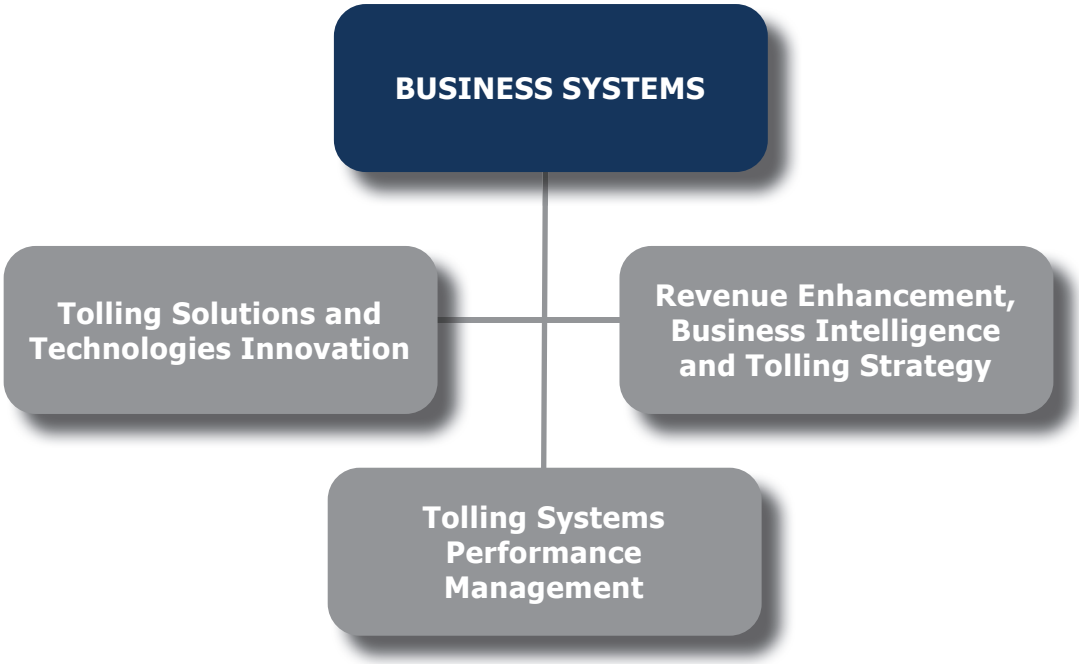
Position Title	FY2025	FY2026	FY2027
Talent Acquisition Specialist	4	4	4
Workforce Partnership Administrator	1	0	0
TOTAL	**41**	**41**	**42**

BUSINESS SYSTEMS

SUMMARY

The Department of Business Systems is responsible for the strategy, operation, maintenance and improvement of tolling programs, applications and technologies. The department focuses on tolling innovation and business intelligence with the goals of improving customer experience, increasing revenue, and enhancing operating efficiencies.

Areas of responsibility include the collection of toll revenues, I-PASS customer account management, mobile app and e-commerce solutions and invoicing services for non-I-PASS customers. The department performs research, procures, tests, implements, and monitors the performance of systems supporting tolling and develops strategy to support the agency's tolling business model.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$1,905,539	$2,403,150	$3,078,130	$674,980	
FICA and Retirement	$1,055,579	$1,288,740	$1,553,240	$264,500	
Payroll Sub-Total	**$2,961,118**	**$3,691,890**	**$4,631,370**	**$939,480**	**25.4%**
Office Equipment Maintenance	18,102,608	21,648,350	22,938,050	1,289,700	
Outside Services	1,935,023	6,400,000	6,400,000	-	
Dues, Books and Subscription	315,342	340,000	626,000	286,000	
Telephone	192,939	525,000	525,000	-	
Consulting Services	-	250,000	250,000	-	
Contracted Maintenance Service	10,198	18,000	18,000	-	
Travel	14,056	23,000	15,000	(8,000)	
Employee Training	3,800	22,000	10,000	(12,000)	
Other Expenses	3,073	5,000	5,000	-	
Supplies - Office	1,160	7,000	2,000	(5,000)	
Postage	248	550	-	(550)	
Other Operating Sub-Total	**$20,578,448**	**$29,238,900**	**$30,789,050**	**$1,550,150**	**5.3%**
Recovery of Expenses	(536,532)	(600,000)	(600,000)	-	
DEPARTMENT TOTAL	**$23,003,033**	**$32,330,790**	**$34,820,420**	**$2,489,630**	**7.7%**

The Business Systems Department budget request for fiscal year 2027 totals $34.8 million, reflecting an increase of $2.5 million, or 7.7 percent, compared to the fiscal year 2026 budget. Payroll totals $4.6 million and supports 27 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $675 thousand, primarily due to the addition of six new positions and contractual increases.
- FICA and retirement contributions increased by $264 thousand due to the new positions, partially offset by the decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Office equipment maintenance increased by $1.3 million because of expanded back-office and roadside technology support as new systems and assets moved into operation.
- Dues, books, and subscriptions increased by $286 thousand because of higher projected E-ZPass interoperable exchange fees tied to anticipated 2027 transaction volume.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Business Systems - 2026 Accomplishments
1, 3, 5	Implemented a revenue assurance platform to strengthen revenue protection through enhanced validation, reconciliation, and leakage detection.
3	Implemented Google Big Query to modernize enterprise reporting, improve data accessibility, and expand analytics capabilities.
3, 5	Enhanced contact center operations through AI-enabled capabilities, customer analytics, chatbot technology and intelligent self-service solutions.
1, 3	Implemented rich communication services to enhance branded digital customer communication and engagement.
3	Advanced Microsoft Copilot readiness through governance, security planning and workforce enablement.
1,3	Advanced propensity-to-pay analytics to improve revenue forecasting, collections strategies, and business decision-making.
1, 3	Enhanced Pay By Plate functionality to simplify customer payments and improve the digital customer experience.
3	Awarded four electronic toll collection equipment and services contracts, establishing a multi-vendor strategy to modernize roadside technology and strengthen operational resiliency.
1, 3	Piloted a digital video audit solution to improve vehicle classification, enforcement integrity, and toll transaction validation.
1, 3	Initiated automatic number plate recognition camera modernization to improve image quality, revenue collection, and roadside system reliability.
1, 4	Supported the I-490 Tollway Project through deployment of new toll collection systems.
1, 4, 5	Continued the transition to all-electronic tolling through conversion of legacy toll lanes, improving operational efficiency and customer mobility.
1, 3, 4	Implemented interoperability with Central States expanding access to I-PASS customers
3, 4	Advanced fleet I-PASS tag activation enhancements to streamline commercial customer onboarding and improve service delivery.

Outcomes	Business Systems - 2026 Accomplishments
1, 3, 4, 5	Advanced clearinghouse interoperability testing to support system integration and operational readiness.
1, 2, 3	Implemented AI-powered website search enhancements to improve customer access to information and streamline the digital self-service experience.
1, 2, 3, 5	Expanded digital customer assistance through deployment of chatbot capabilities, increasing self-service options and improving customer support efficiency.
1, 2, 3	Piloted ChatGPT-enabled customer service capabilities to support more personalized, multi-lingual, efficient and intelligent customer interactions.
1, 3, 4	Enhanced predictive analytics capabilities to improve operational forecasting, asset performance monitoring, customer insights, and data-driven decision-making.
1, 2, 4, 5	Expanded the retail I-PASS distribution network to improve customer access and convenience.

2027 DEPARTMENT STRATEGIC PLANS

BUSINESS SYSTEMS SHORT-TERM GOALS

- Advance implementation planning and solution design for the next-generation tolling back office system.
- Continue implementation of the revenue assurance platform to strengthen revenue protection and operational insight.
- Integrate AI-powered website search, chatbot capabilities, and ChatGPT-enabled customer assistance to deliver a personalized customer experience.
- Enhance digital self-service through intelligent customer account dashboards that recommend payment options, account benefits, and personalized services.
- Develop a next-generation invoicing model that customizes customer communications based on account preferences and usage patterns.
- Expand mobile messaging services through additional automation, intelligent customer journeys, and enhanced digital engagement.
- Expand enterprise data and analytics capabilities to support performance measurement and data-driven decision-making.
- Develop enhanced predictive maintenance capabilities using enterprise analytics to improve asset reliability.
- Implement Microsoft Copilot and responsible AI technologies to improve workforce productivity.
- Continue modernization of roadside toll collection infrastructure through the I-490 Tollway Project and expansion of all-electronic tolling.
- Develop secure API capabilities to support direct integration with large commercial customers.

DEPARTMENT HEADCOUNT

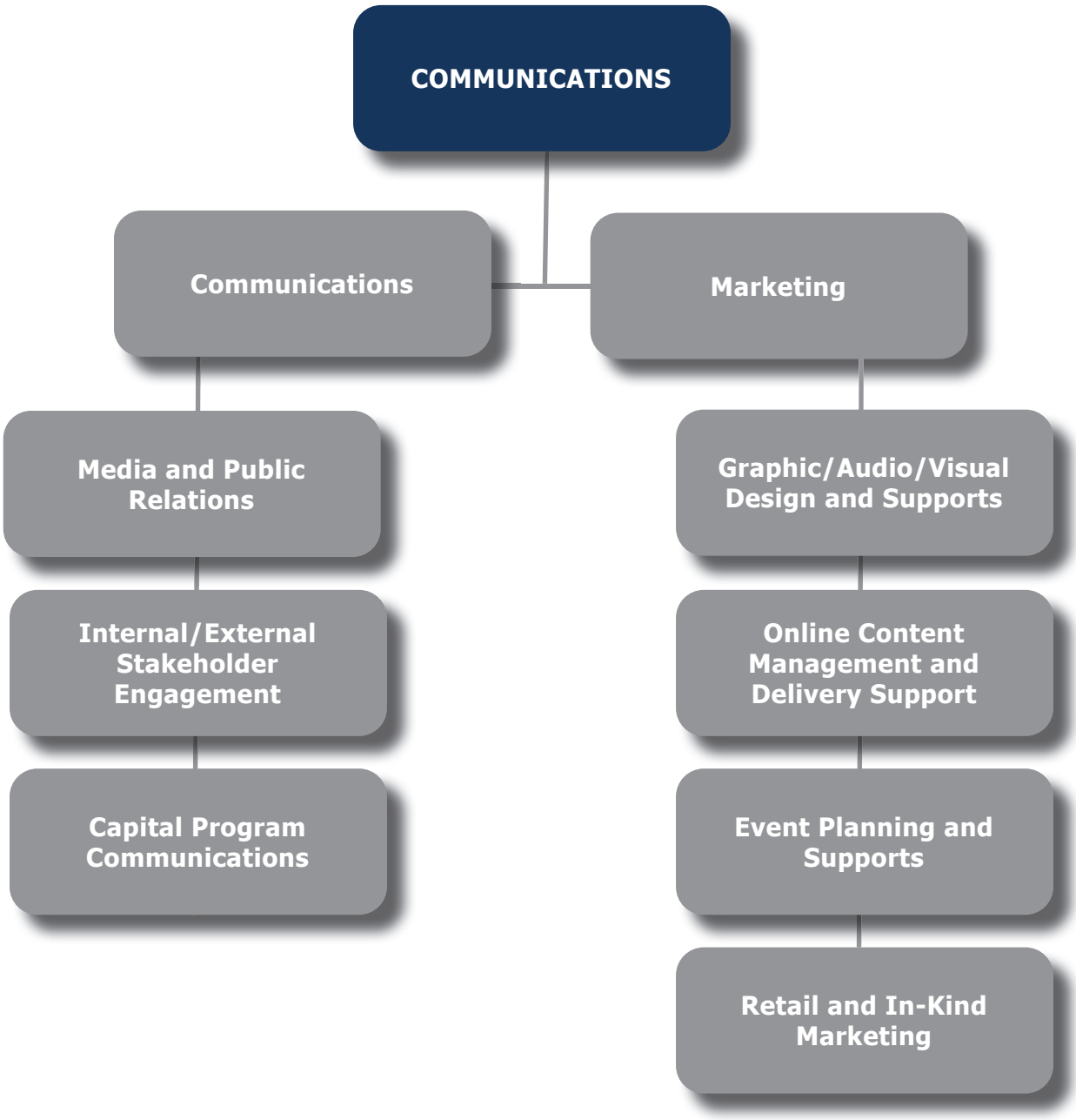
Position Title	FY2025	FY2026	FY2027
Business Process Analyst	0	1	2
Business Systems Analyst	2	1	1
Business Systems Reporting and Analytics Specialist	0	0	1
Chief of Business Systems	1	1	1
Contract & Procurement Analyst	0	1	0
Deputy Chief of Business Systems	1	1	1
Executive Secretary	1	1	1
General Manager Contract Management	1	1	1
General Manager, Electronic Toll, Program & Performance	1	1	1
Manager of Tolling Technology Integration	0	0	1
Payment Services Manager	0	0	1
Performance Measurement Project Administrator	1	1	1
Program Manager - Business Systems Projects	0	0	1
Program Manager - Business Systems Roadside Innovations	0	0	1
Project Coordinator	0	0	1
Project Manager	6	7	7
Quantitative/Data Analyst	1	0	0
Senior Business Process Analyst	0	3	3
Senior Manager Customer Service - Fleet	1	1	1
Senior Manager Tolling Innovations	1	1	1
TOTAL	**17**	**21**	**27**

PAGE INTENTIONALLY LEFT BLANK

COMMUNICATIONS

SUMMARY

The Communications Department is responsible for external and internal communications between the Tollway and its customers, stakeholders, the media, legislators, the general public and employees. The department's focus is to ensure consistent and effective communication across all constituencies and channels. The Communications Department oversees all internal and external communications of the agency.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$998,176	$1,171,150	$1,072,950	($98,200)	
FICA and Retirement	$569,836	$622,360	$536,450	($85,910)	
Payroll Sub-Total	**$1,568,012**	**$1,793,510**	**$1,609,400**	**($184,110)**	**(10.3%)**
Advertising and Promotion	169,925	225,000	225,000	-	
Outside Services	-	26,000	90,000	64,000	
Supplies - Office	1,225	5,000	5,000	-	
Printing and Publications	-	5,000	2,500	(2,500)	
Supplies - Operational	592	2,500	2,500	-	
Employee Training	730	10,000	1,000	(9,000)	
Other Expenses	118	-	-	-	
Postage	787	1,000	-	(1,000)	
Travel	-	2,000	-	(2,000)	
Office Equipment	-	2,500	-	(2,500)	
Other Capital Equipment	-	5,000	-	(5,000)	
Other Operating Sub-Total	**$173,377**	**$284,000**	**$326,000**	**$42,000**	**14.8%**
DEPARTMENT TOTAL	**$1,741,389**	**$2,077,510**	**$1,935,400**	**($142,110)**	**(6.8%)**

The Communications Department budget request for fiscal year 2027 totals $1.9 million, reflecting a decrease of $142 thousand, or 6.8 percent, compared to the fiscal year 2026 budget. Payroll totals $1.6 million and supports 12 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $98 thousand due to reclassifying a role to a more entry-level position.
- FICA and retirement contributions decreased by $86 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services increased by $64 thousand to cover costs associated with media monitoring services.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Communications - 2026 Accomplishments
2	Two cross media awareness campaigns were promoted in 2026 across broadcast TV, social media, email, YouTube promoting the *999 roadside assistance service and the "Sit Tight" awareness education campaign to drive awareness and meaningful conversations around road safety.
1, 2, 4	Hosted Tollway Trailblazers events in 2026 as an experiential learning initiative designed to spark innovation and curiosity from the earliest years through high school and beyond. The initiative comprises five pathways starting with Tollway Tykes that delivers safety and learning for young children, STEAM Scouts that empowers Girl Scouts with female led STEAM workshops, a Scout Tech Merit Badge clinic, a day-long dive into hands-on learning in roadway safety, engineering and vehicle maintenance for Scouting USA, a Roadway Scholars program that gives high schoolers an insider's look at roadway technologies, tools and careers and Tollway Internships that offer real-world mentoring, hands-on learning and career development across all Tollway departments.
2, 3	Partnered with Tollway Engineering and Planning Departments to sustain outreach and coordination with our stakeholders, residents, business and communities affected by Tollway construction projects.
2, 3	Delivered agencywide communications and public engagement support by creating editorial content, design assets, award submissions, presentations and media products to keep employees, stakeholders and leadership aligned with the Tollway's mission to deliver the best-in-class transportation network.
2, 3	Provided expert editorial guidance for internal and external communications to ensure consistent messaging, brand adherence for organization-wide clarity.
3	Launched the new digital asset management system in collaboration with IT. The outcome will be centralized, searchable assets with a documented process and consistent creative handoffs.

2027 DEPARTMENT STRATEGIC PLANS

COMMUNICATIONS SHORT-TERM GOALS

DEPARTMENT HEADCOUNT

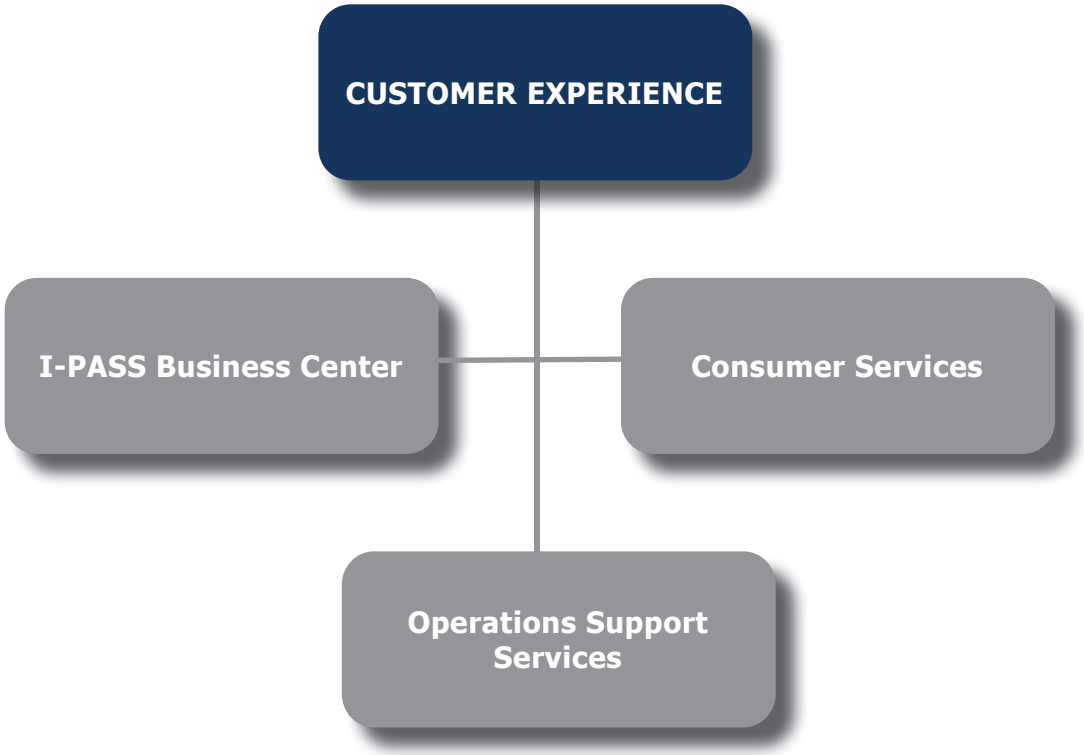
Position Title	FY2025	FY2026	FY2027
Chief of Communications	1	1	1
Creative Manager	0	1	1
Deputy Chief of Communications	1	1	1
Digital Media Specialist	3	2	3
Executive Secretary	1	1	1
Manager of Public Affairs	1	1	1
Marketing Manager	1	0	0
Marketing Technology Specialist	0	1	1
Press Secretary	0	0	1
Senior Manager of Communications	1	1	0
Senior Manager of Communications and Marketing	1	1	1
Social Media Analyst	1	1	1
Writing Specialist	1	1	0
TOTAL	**12**	**12**	**12**

PAGE INTENTIONALLY LEFT BLANK

CUSTOMER EXPERIENCE

SUMMARY

The Customer Experience Department designs and delivers an outstanding, reassuring, and productive customer experience through the integration of empathetic service, technology and a data-driven approach to customer assurance. Its customer engagement strategy focuses on meeting customers precisely where they are, whether they visit customer service centers in person or connect through field engagement, our website, mobile app, email or call center. By strengthening each channel and reducing friction as customers navigate the Tollway services, the department creates a more accessible and consistent experience. The department also coordinates engagement across this omnichannel network so that I-PASS serves as a concierge experience, providing customers with positive, connected and personalized support. Through customer contacts and associated data, the department uses analytics and real-time tracking to understand customer needs, monitor satisfaction and continuously improve customer service.



Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$9,675,024	$9,959,330	$9,380,650	($578,680)	
FICA and Retirement	5,592,632	5,352,960	4,795,900	(557,060)	
Payroll Sub-Total	**$15,267,656**	**$15,312,290**	**$14,176,550**	**($1,135,740)**	**(7.4%)**
Outside Services	53,602,097	49,050,000	47,550,000	(1,500,000)	
Supplies - Office	44,905	121,000	86,000	(35,000)	
Travel	21,170	35,000	29,000	(6,000)	
Employee Training	832	52,000	27,000	(25,000)	
Advertising and Promotion	6,226	55,000	25,000	(30,000)	
Supplies - Operational	12,826	30,000	15,000	(15,000)	
Uniforms and Accessories	-	-	15,000	15,000	
Office Equipment Rentals	7,600	7,200	8,000	800	
Contracted Maintenance Service	1,574	7,500	7,500	-	
Tools and Equipment	-	10,000	-	(10,000)	
Printing and Publications	-	25,000	-	(25,000)	
Postage	89,256	151,500	-	(151,500)	
Office Equipment	1,655	19,500	-	(19,500)	
Telephone	2,227	2,500	-	(2,500)	
Utilities	1,626	-	-	-	
Dues, Books and Subscription	169	-	-	-	
Other Operating Sub-Total	**53,792,163**	**$49,566,200**	**$47,762,500**	**(1,803,700)**	**(3.6%)**
DEPARTMENT TOTAL	**$69,059,819**	**$64,878,490**	**$61,939,050**	**($2,939,440)**	**(4.5%)**

DEPARTMENT BUDGET

The Customer Experience Department budget request for fiscal year 2027 totals $61.9 million, reflecting a decrease of $2.9 million, or 4.5 percent, compared to the fiscal year 2026 budget. Payroll totals $14.2 million and supports 150 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $579 thousand, primarily due to the reduction of six vacant positions.
- FICA and retirement contributions decreased by $557 thousand, due to the reduction of six vacant positions and a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services decreased by $1.5 million due to operational efficiencies, including rate-tier adjustments that lowered call-center costs, improved call containment from contact-center modernization efforts, and reduced print-volume needs as transponder and invoice activity continues to stabilize.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Customer Experience - 2026 Accomplishments
1, 3	Continued contact center modernization, including enhancements to the virtual assistant, IVR routing and AI-driven assistance. These improvements improved service availability and lowered long-term operating costs while maintaining customer access.
2	Expanded customer access to in-person services by opening the new Markham Plaza Customer Service Center and resuming weekly I-PASS On Demand service at the DeKalb Oasis, improving geographic coverage and providing additional service options for customers.
2	Developed and implemented a dedicated Customer Care message line for escalated customer service issues, providing customers with a consistent process to support review and resolution of complex issues.
1, 2, 5	Increased community engagement efforts to reach more customers in their communities to provide valued Tollway information and customer services.

2027 DEPARTMENT STRATEGIC PLAN

CUSTOMER EXPERIENCE SHORT-TERM GOALS

- Develop efficient and sustainable service channels for transponder distribution to improve transponder fulfillment, ensuring cost-effective and timely delivery that aligns with customer expectations and retail industry standards.
- Develop and implement a queue management system to support appropriate, transparent, and effective customer intake at the Central Administration Customer Service Center.
- Implement a language line translation service to support effective customer service interactions between Customer Service staff and the diverse customer service population.
- Support movement of new and existing customers to I-PASS accounts that fit their needs as cost structures adjust for approved capital development programs.
- Continue development of intuitive and user-friendly self-service options for I-PASS account management and FAQs by leveraging emerging technologies to enhance the customer experience.
- Support culture of continuous process evaluation and enhancement to drive continuous improvement, applying lessons learned and industry best practices to refine programs, strengthen accountability and deliver long-term value.
- Leverage technology and process innovation to optimize cost efficiency, reducing expenses without compromising quality and service, prioritizing sustainable, scalable solutions.
- Continue the department's structured cross-training plan to build workforce resilience, eliminating single points of failure, creating redundancy in critical processes and fostering organizational adaptability.

DEPARTMENT HEADCOUNT

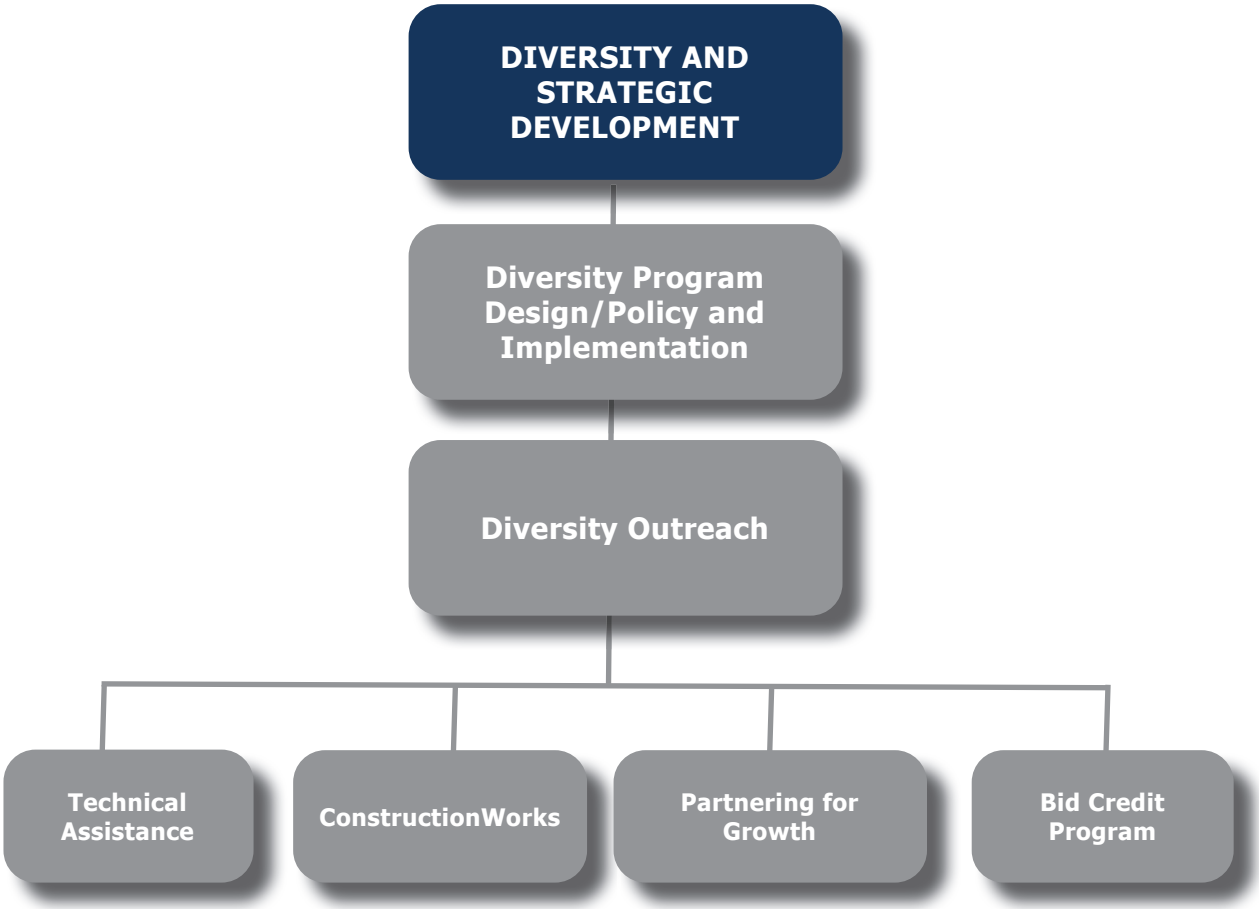
Position Title	FY2025	FY2026	FY2027
Cash Handling Supervisor	1	1	1
Chief of Toll Operations	1	1	1
Client Services Manager	15	13	14
Client Services Training and Development Manager	1	1	1
Customer Relations Associate	1	1	1
Customer Service Analyst	4	4	4
Customer Service Analytics Manager	1	1	1
Customer Service Inventory Manager	1	1	1
Customer Service Inventory Specialist	2	2	2
Customer Service Manager	4	4	4
Customer Service Representative	52	52	46
Deputy Chief of Operations	1	1	1
Director Electronic Tolling Initiatives	1	1	1
District Supervisor	2	2	2
Escalations Assistant	20	18	18
Executive Office Administrator	1	1	1
Executive Secretary	2	2	3
General Manager of Operation Quality Control & Oversight	2	2	2
General Manager of Tolling Logistics	1	1	0
Government Account Associate	2	2	2
Image Research Associate	7	6	6
Image Research Manager	1	1	1
I-PASS Administration Manager	2	2	1
I-PASS Field Engagement Assistant	15	10	10
I-PASS Field Engagement Management	1	1	1
I-PASS Revenue and Inventory Driver	1	1	1
I-PASS Support Associate	1	1	1
Manager, Tolling Logistics	1	0	0
Operations Support Assistant	5	4	4
Project Coordinator	1	1	1
Quality Assurance Associate	3	3	3
Scheduling Manager	1	1	1
Senior Customer Relations Manager	1	1	1
Senior Manager of Customer Services	1	1	1
Senior Manager of Operations	1	1	1
Support Program Associate	9	9	9
Support Program Manager	1	1	1
Support Program Supervisor	0	1	1
TOTAL	**167**	**156**	**150**

PAGE INTENTIONALLY LEFT BLANK

DIVERSITY AND STRATEGIC DEVELOPMENT

SUMMARY

The Diversity and Strategic Development Department is responsible for developing and implementing a comprehensive diversity program on behalf of the Tollway to ensure inclusion and equal opportunity for all. The focus is on increasing access to economic opportunities for disadvantaged, minority and women-owned enterprise (D/M/WBE) firms, veteran-owned businesses, as well as underemployed individuals. The Tollway remains focused on promoting, assisting, and ensuring diverse participation in Illinois Tollway capital programs and all aspects of its operations, including contracting, consulting and the supply of goods and services. The department coordinates community relations activities with respect to diversity matters and interaction with community groups, regional planning organizations, industry associations and others.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$1,014,067	$1,260,150	$1,323,930	$63,780	
FICA and Retirement	$572,160	$675,920	$675,700	($220)	
Payroll Sub-Total	**$1,586,227**	**$1,936,070**	**$1,999,630**	**$63,560**	**3.3%**
Consulting Services	3,901,061	4,306,800	4,289,910	(16,890)	
Advertising and Promotion	107,665	100,000	100,000	-	
Travel	7,340	15,000	10,000	(5,000)	
Employee Training	6,200	5,000	5,000	-	
Other Expenses	1,493	2,000	2,000	-	
Dues, Books and Subscription	1,350	1,000	1,000	-	
Supplies - Office	1,167	250	1,000	750	
Programs and Outreach	-	5,000	-	(5,000)	
Postage	197	400	-	(400)	
Telephone	396	-	-	-	
Other Operating Sub-Total	**$4,026,871**	**$4,435,450**	**$4,408,910**	**($26,540)**	**(0.6%)**
DEPARTMENT TOTAL	**$5,613,098**	**$6,371,520**	**$6,408,540**	**$37,020**	**0.6%**

The Diversity and Strategic Development Department budget request for fiscal year 2027 totals $6.4 million, reflecting an increase of $37 thousand, or 0.6 percent, compared to the fiscal year 2026 budget. Payroll totals $2.0 million and supports 14 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $64 thousand due to contractual adjustments.
- FICA and retirement contributions decreased by $220 due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Diversity - 2026 Accomplishments
1,4	Created a fourth tier within the Small Business Initiative providing exclusive contracting opportunities for firms with annual revenues up to $45 million, positioning them to further develop capacity as prime contractors. Continued to advance the initiative, which has awarded more than 70 contracts totaling more than $105 million since inception, including four additional awards worth nearly $10 million in 2026.
1,3	Implemented nine new Partnering for Growth agreements in construction and professional services through Q2 2026, including three reverse agreements where protégé firms served as prime consultants and mentored larger firms. Additionally, two former protégé firms secured their first Tollway prime consulting contracts.
1,3	Conducted extensive outreach to increase awareness of Tollway contracting opportunities, highlight best practices and deepen engagement with diverse vendors. In Q1 alone, Diversity staff hosted or participated in more than 40 events with sister agencies and external partners.
1,3	Hosted the Contracting with Government outreach event in University Park, engaging more than 300 BEP-certified vendors with targeted networking and procurement education.
1,3	Oversaw the Bid Credit Program and ConstructionWorks, supporting increased participation from historically underrepresented individuals in heavy highway construction. By the end of Q1, more than 100 participants registered for training, nearly 40 completed training and entered apprenticeships or job placements, and contractors accrued over $540,000 in bid credits for hiring ConstructionWorks participants. Strengthened program integrity by requiring contractors to choose program participants to qualify for bid credits, ensuring participants receive comprehensive pre-apprenticeship training and support.
1,3	Improved the Illinois Tollway Hiring Portal to allow vendors to efficiently identify construction ready candidates by specialty, trade, gender, or training source agency—supporting broader workforce development and vendor access.

Outcomes	Diversity - 2026 Accomplishments
1,3	Continued successful implementation of the Technical Assistance Program. By Q1 2026, clients earned more than 50 new certifications—including DBE recertifications under new federal guidelines—and submitted 11 competitive Tollway bids resulting in over $11 million in awarded work.
1,3	Engaged external stakeholders—including agencies such as the Illinois Department of Transportation and Illinois Commission on Equity and Inclusion—to provide program overviews and support development of similar diversity and contracting programs across the region.

2027 DEPARTMENT STRATEGIC PLAN

DIVERSITY SHORT-TERM GOALS

- Strengthen engagement and capacity building for small and diverse businesses by integrating the Diversity Connect platform with internal systems and the expanding emerging Technology knowledge areas.

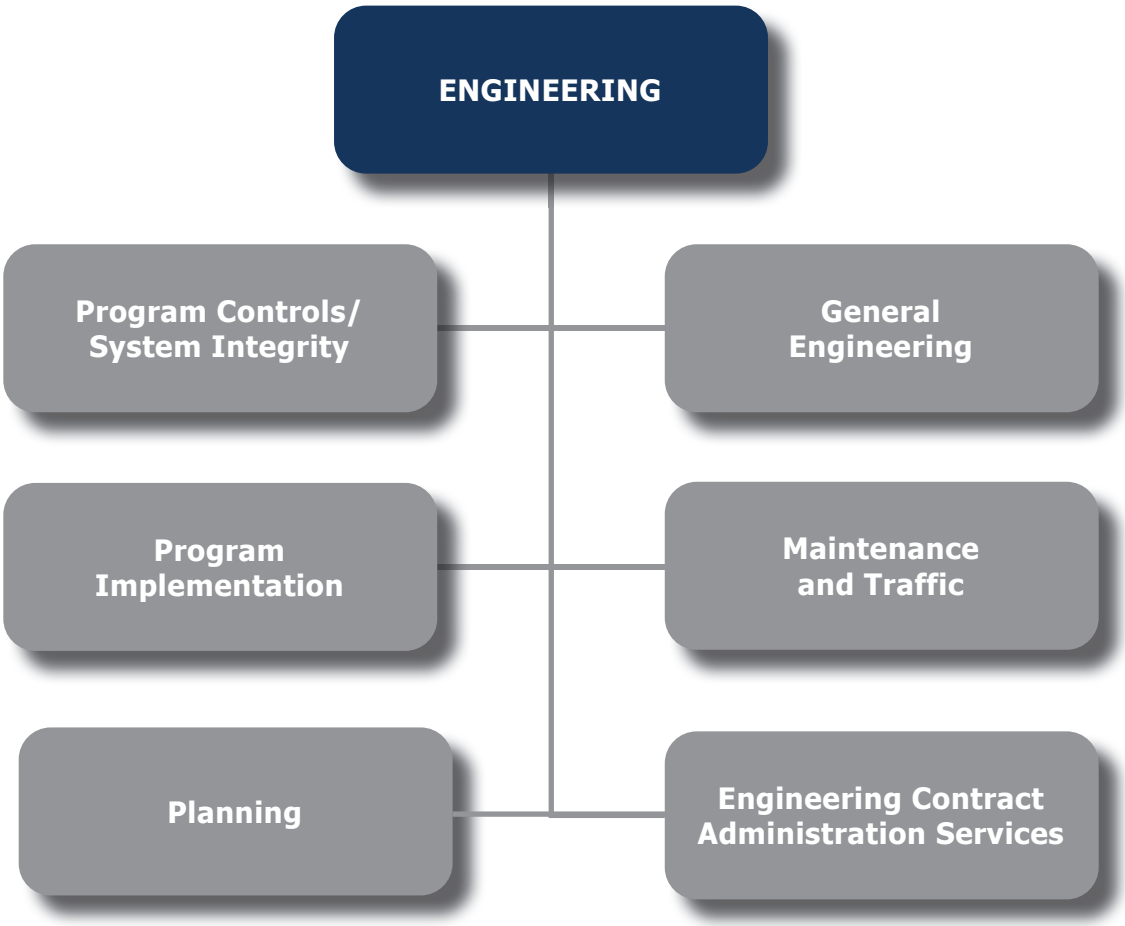
DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Business Analyst	2	2	2
Chief of Diversity and Strategic Development	1	1	1
DBE Program Manager	3	3	2
Deputy Chief Diversity & Strategic Development	1	1	1
Diversity Coordinator (Outreach)	0	0	1
Diversity Manager	0	0	1
Diversity Program Coordinator	2	2	3
Executive Secretary	1	1	1
General Manager of Diversity	1	1	0
Senior Manager of Diversity Outreach	1	1	1
Senior Manager of Diversity Programs	1	1	1
Small Business Program Manager	1	1	0
TOTAL	**14**	**14**	**14**

ENGINEERING

SUMMARY

The Engineering Department is responsible for the management and implementation of the capital improvement projects including all associated construction. The Engineering Department is responsible for maintenance of the Tollway's system of roadways. Additionally, the Engineering Department coordinates with community groups, government agencies and planning organizations on transportation matters including regional transportation planning and land use policies. This department oversees annual inspections of the pavement, bridges and drainage systems, as well as the overall day-to-day maintenance of the Tollway's roadway system.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$46,005,103	$45,420,590	$46,992,210	$1,571,620	
FICA and Retirement	25,714,324	24,448,580	24,063,690	(384,890)	
Payroll Sub-Total	**$71,719,427**	**$69,869,170**	**$71,055,900**	**$1,186,730**	**1.7%**
Consulting Services	7,955,705	7,054,700	9,586,010	2,531,310	
Materials - Operational	3,223,572	5,212,300	9,263,910	4,051,610	
Contracted Maintenance Service	2,429,987	2,552,000	4,102,000	1,550,000	
Replacement Parts	1,092,984	894,000	894,000	-	
Outside Services	552,679	497,500	320,370	(177,130)	
Uniforms and Accessories	164,600	157,500	182,500	25,000	
Roadway Equipment	124,559	156,000	125,000	(31,000)	
Supplies - Operational	72,328	173,000	110,000	(63,000)	
Tools and Equipment	55,515	55,000	103,000	48,000	
Supplies - Office	80,247	65,500	80,000	14,500	
Dues, Books and Subscription	24,942	36,600	36,600	-	
Employee Training	16,910	65,500	35,000	(30,500)	
Travel	22,472	27,300	25,700	(1,600)	
Fuels and Oils	22,484	500	500	-	
Other Expenses	1,745	-	-	-	
Telephone	10,686	4,000	-	(4,000)	
Postage	1,397	1,250	–	(1,250)	
Other Capital Equipment	224	500	-	(500)	
Other Operating Sub-Total	**$15,853,036**	**$16,953,150**	**24,864,590**	**$7,911,440**	**46.7%**
Recovery of Expenses	(793,776)	(1,124,000)	(1,149,000)	(25,000)	
DEPARTMENT TOTAL	**$86,778,687**	**$85,698,320**	**$94,771,490**	**$9,073,170**	**10.6%**

The Engineering Department budget request for fiscal year 2027 totals $94.7 million, reflecting an increase of $9.1 million, or 10.6 percent, compared to the fiscal year 2026 budget. Payroll totals $71.1 million and supports 526 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $1.6 million due to contractual adjustments.
- FICA and retirement decreased by $385 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Consulting services increased by $2.5 million due to renewal of the general engineering consultant contract, expanded scopes of work, and the timing of biennial services tied to system-wide pavement and roadway management.
- Materials – operational increased by $4.1 million due to higher supplier pricing driven by fuel costs, transportation challenges, and industry-wide labor shortages affecting road salt.

- Contracted maintenance services increased by $1.6 million due to expanded service requirements, additional preventive maintenance responsibilities, and higher support needs for an expanding ITS system, including spare-parts procurement, VMS implementation and the TIMS contract transition, integration work for the Elgin O'Hare Western Access corridor, plaza modernization support and added ITS responsibilities associated with the *Driving Connections* capital program.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS – PROGRAM IMPLEMENTATION

Outcomes	Program Implementation - 2026 Accomplishments
3,4	Successfully delivered complex construction projects on time and within budget, including major work for the Central Tri-State Tollway (I-294) such as roadway reconstruction and widening between the BNSF Railroad and Cermak Road; completion of I-490/Franklin Avenue Interchange ramp construction; toll plaza improvements on I-294, I-355, I-88, and I-90; reconstruction of the York Road bridge over the I-294/I-88 connector ramps; and multiple roadway and bridge rehabilitation projects systemwide.
3,4	Successfully advanced planning and design work across capital programs, including for active traffic management installation on the Tri-State Tollway (I-294); asphalt overlay between Flagg Creek and North Avenue; roadway and ramp reconstruction between St. Charles Road and North Avenue; roadway and bridge construction between Taft Avenue and the Jane Addams Memorial Tollway (I-90) for I-490; interchange improvements at I-355/I-88 and I-88/York Road; Illinois Route 390 construction between Lake Street and County Farm Road; systemwide bridge design on I-90, I-94, I-294, and I-88; roadway and bridge rehabilitation on I-90 from Rockton Road to the Kishwaukee River; plaza improvements systemwide; and additional systemwide roadway, bridge, and ITS improvements.
2,3,4	By year-end 2026, the Tollway is on track to advertise up to 33 construction contracts while maintaining change orders and extra work orders at approximately 5 percent above contract award amounts.
2,3,4,5	Through September 2026, the Tollway awarded 41 construction and professional engineering services contracts totaling nearly $527.9 million. Key anticipated awards for 2026 include asphalt overlay between Flagg Creek and Cermak Road, roadway and ramp reconstruction between St. Charles Road and North Avenue, and active traffic management installation between 95th Street and Balmoral Avenue for the Central Tri-State Tollway (I-294) Project; roadway construction between Irving Park Road and the Jane Addams Memorial Tollway (I-90) for the new I-490 Tollway Project; and systemwide pavement and bridge repairs, noise wall installation, tree planting, drainage improvements, and design and construction management services.
1	Continued unbundling larger construction packages and advertising Small Business Initiative contracts, expanding prime and subcontracting opportunities for small, diverse, and veteran-owned firms. The Tollway is on track to advertise 15 unbundled contracts, including six Small Business Initiative or Small Business Set-Aside contracts by year-end.

Outcomes	Program Implementation - 2026 Accomplishments
3	Developed improved Trimble Unity Construct processes to increase efficiency, improve transparency, and reduce reliance on hard-copy documentation.
1	Through July 29, 2026, processed 400 contractor pay estimates totaling more than $339 million in an average of 10 days and 1,011 consultant invoices totaling nearly $119 million in an average of 22 days, ensuring timely payment to small, diverse, and veteran-owned firms.

2026 ACCOMPLISHMENTS – MAINTENANCE AND TRAFFIC OPERATIONS

Outcomes	Maintenance and Traffic Operations- 2026 Accomplishments
1,2,3	Expanded and trained Roadway Maintenance, Traffic Operation Center, Management, and Equipment Operator Laborer staff to support 24/7 operations and upcoming system expansions, including the I-294 widening and the I-490/Illinois Route 390 Tollways.
1,2,3	Strengthened safety performance through the Entry Level Driver Training Program, "Safety Wednesdays," expanded workplace safety education, updated safety gear, installation of 15 new TMAs, improved pavement markings, and ongoing guardrail/ drainage repairs with GEC.
1,3,4,5	Improved operational efficiency through added lane blades on Highway Emergency Lane Patrol trucks, collaboration with Fleet on updated equipment, advancement of electronic A 14 processes, and piloting of multiple maintenance technologies including flexible delineators, solar lighting, traction detection systems and mini weather stations.
1,2,3,4	Enhanced responder readiness with continued incident management training for internal staff and external partners.
1,2,3	Successfully implemented and staffed the *999 program, exceeding call answer performance targets, completing curriculum updates, and fully transitioning operations within Dispatch.
1,2,3,4	Strengthened Dispatch operations by onboarding four new supervisors, expanding command staff training, and completing the transition from ISP/Maintenance Dispatch while maintaining coordinated incident communication.
1,2,3,4	Supported systemwide ITS operations through toll plaza modification design reviews, maintenance of the ITS network, process improvements for outage coordination, and onboarding/training of new Traffic Operations Center technicians.
1,2,3	Completed all contractor and maintenance lane closure requests, sign work requests, and operational approvals while expanding the Incident Management Program with a second incident manager.

Outcomes	Maintenance and Traffic Operations- 2026 Accomplishments
1,2,3	Improved overall performance and coordination through after-action reviews, field evaluations, and strengthened partnerships with ISP, Fire/EMS, IDOT, and emergency management agencies.
1,3	Advanced TIMS to Go development to expand system visibility for external emergency responders through new intergovernmental agreements.

2027 DEPARTMENT STRATEGIC PLAN

ENGINEERING SHORT-TERM GOALS

- Begin construction of major projects supporting the Elgin O'Hare Western Access corridor, including the new I-490 Tollway north and south segment contracts.
- Complete or continue construction on key projects along the Elgin O'Hare Western Access corridor, including the UPRR and I-490 Bridge over the CPKC Bensenville Rail Yard, the I-490/IL 390 Interchange, the I-490 Franklin Avenue Interchange, and the I-490/I-90 Interchange.
- Continue construction of significant projects supporting the Central Tri-State Tollway (I-294) corridor, including the I-290/I-88 Interchange contract and mainline reconstruction and widening from Roosevelt Road to North Avenue.
- Continue identifying unbundling opportunities that expand contracting access for small, diverse, and veteran-owned businesses.
- Maintain existing roadways in a state of good repair by facilitating roadway and appurtenance repairs as needs arise.
- Continue implementing barrier-free tolling at plazas systemwide.

2027 DEPARTMENT STRATEGIC PLAN

MAINTENANCE AND TRAFFIC SHORT-TERM GOALS

- Implement a formal incident quality assurance program that uses standardized after action reviews, performance dashboards, and trend analysis to strengthen operational decision-making.
- Expand deployment of predictive and AI-based traffic management and incident detection technologies, including next-generation cameras, video analytics, weather sensors, and fiber optic system upgrades.
- Refine and improve emergency operations procedures for severe weather, major incidents, and regional emergencies to ensure consistent and coordinated response.
- Continue advancing and expanding the *999 program through increased public awareness, enhanced training, improved call taker technology, and operational refinements.
- Streamline internal and external contract processes and approvals to support timely project delivery, including development of new internal contracts for roadway materials, weather forecasting, equipment leasing, and operational needs.

MAINTENANCE AND TRAFFIC SHORT-TERM GOALS

- Strengthen workforce readiness through continual training for Roadway Maintenance, Traffic Operations, Dispatch, and ITS staff, including CDL ELDT training, equipment specific training, supervisory development, and expanded TIMS training.
- Research, pilot, and implement technologies that support cost effective roadway maintenance and traffic operations, including upgrades to deicing materials, delineators, solar lighting, and traction detection systems.
- Expand ITS and traffic systems capabilities by advancing TIMS4Ops deployment, completing system integration for SmartRoad technology, migrating ITS equipment at reconstructed plazas, and adding additional ITS field technician and traffic center supervisor positions.
- Add additional night shift supervisory staff to support training, enforce safety and policy standards, and improve overall operational consistency.
- Improve incident response tools by piloting mini weather stations, evaluating roadway lighting pilots, and acquiring enhanced technologies such as Motorola Rave for systemwide notifications, location assistance tools for the *999 program, and the Frontline application for training and quality assurance documentation.
- Develop a strategic plan to expand installation of back lit LED wrong way signage and evaluate video analytics for wrong way detection, criminal incident alerts, truck parking availability, and expanded video storage.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Assistant Project Manager	1	1	1
Budget, Procurement, and Maintenance System Manager	0	1	1
Chief Engineering Officer	1	1	1
Chief of Maintenance and Traffic	1	1	1
Civilian Call Taker	8	8	7
Communications Supervisor	7	7	7
Construction Contract Supervisor	1	1	1
Contract Payment Expeditor	5	4	3
Contract Payment Expeditor Supervisor	1	1	1
Deputy Chief of Program Implementation	6	6	6
Deputy Chief of Roadway Maintenance	1	1	1
Deputy Chief of Traffic/Incident Management	1	1	1
Dispatch Manager	1	1	1
Document Control Manager	1	1	0
Engineering Services Manager	1	1	1
Equipment Operator Laborer	319	320	319
Executive Project Manager	6	6	5
Executive Secretary	2	2	2

Position Title	FY2025	FY2026	FY2027
General Manager of Engineering	1	1	1
Incident Management Administrator	1	1	1
Incident Manager	1	2	2
Incident Support Supervisor	1	1	1
ITS Deployment Engineer	1	1	1
ITS Document & Inventory Tech	1	1	1
ITS Field Technician	3	3	3
ITS Manager	1	1	1
ITS Specialist	1	1	1
Maintenance Section Manager	12	12	12
Maintenance Section Supervisor	13	13	13
Maintenance Systems Analyst	1	1	1
Non Emergency Call Taker	12	12	10
Parts Clerk	0	1	1
Policy Analyst	1	1	1
Project Manager	4	4	4
Quality Auditor	1	1	1
Roadway Electrical Manager	1	1	1
Roadway Lighting Laborer	13	14	14
Roadway Maintenance Administrator	1	1	1
Roadway Maintenance District Manager	2	2	2
Roadway Maintenance District Supervisor	0	2	2
Roadway Maintenance Manager	1	1	1
Roadway Safety Manager	0	0	1
Secretary III	1	1	1
Section Clerk	15	14	14
Senior Contract Administrator	1	1	4
Senior Project Engineer	3	3	3
Senior Project Manager	4	5	5
Sign Maker Hanger	15	15	15
Sign Shop Manager	1	1	1
Sign Shop Supervisor	1	1	1
Telecommunicator	23	23	19
Traffic Operations Center Manager	1	1	1
Traffic Operations Center Supervisor	1	1	2
Traffic Operations Technician	16	16	16
Traffic Permit Technician	2	2	2
Welder	6	5	6
TOTAL	**526**	**531**	**526**

PAGE INTENTIONALLY LEFT BLANK

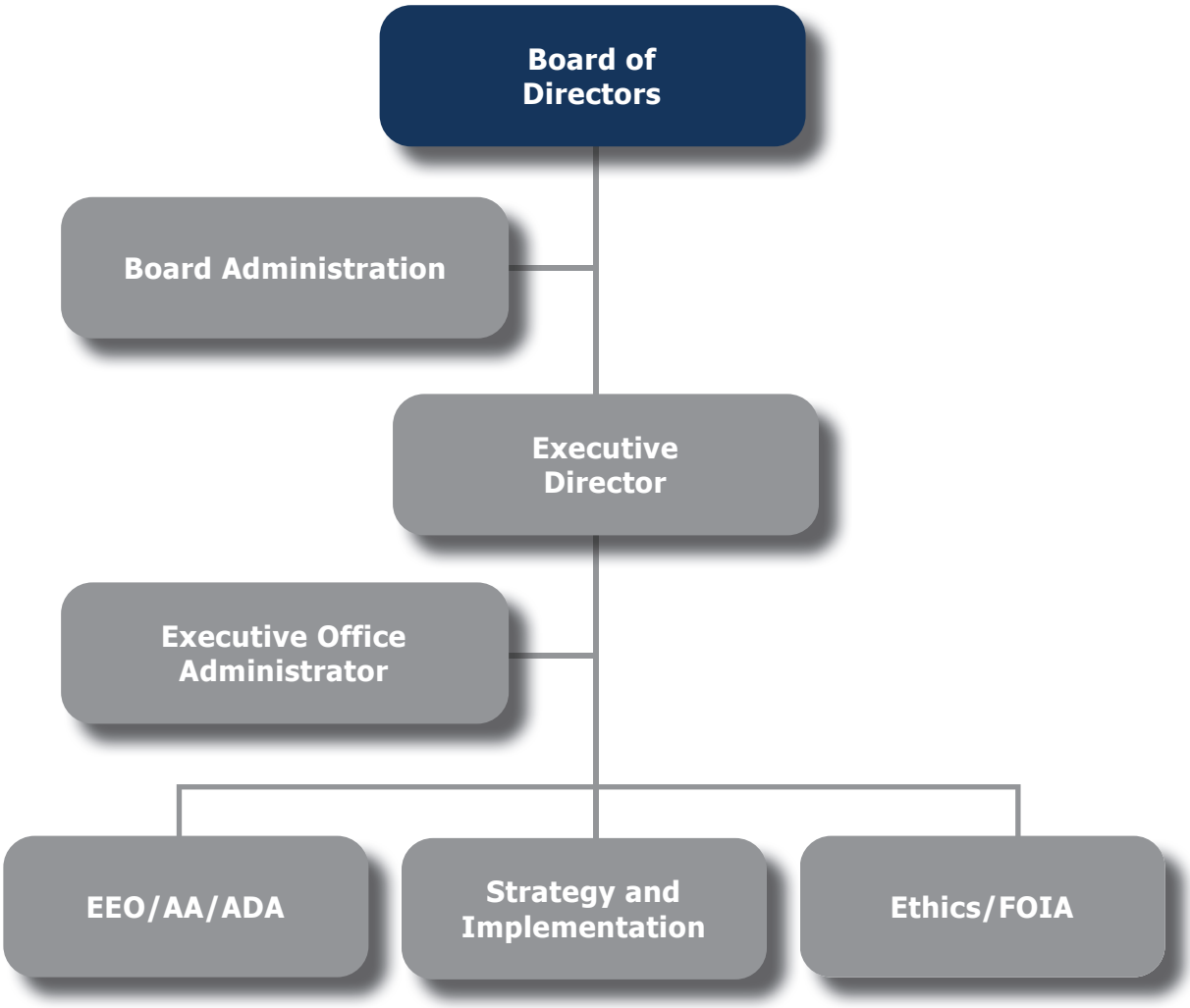
EXECUTIVE OFFICE AND DIRECTORS

SUMMARY

The Executive Office and Directors are comprised of nine appointed directors including the Board Chairman, two ex-officio directors, the executive management staff, the Strategy and Implementation Department, the EEO/ADA and Ethics/FOIA Officer. This office provides the management expertise to conceptually identify and set policies for the Tollway agency. This office also develops and implements a strategic plan that allows for the efficient and effective use of all available resources to accomplish the Tollway's mission.

The Strategy and Implementation Department leads initiatives to establish best practices in governance for the Illinois Tollway. The department leads the Enterprise Risk Management Program that provides for a continuous coordinated approach to assess, analyze, mitigate and monitor risks that can affect the achievement of strategic objectives and overall operational performance. The ERM Program framework addresses risk governance, risk assessment, risk quantification, risk monitoring and reporting. The department is responsible for compliance programs that focus on strengthening the internal control framework.

The ERM Program and internal control compliance programs contribute value to and are integrated as part of the overall governance and management process.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$2,270,878	$2,779,180	$2,676,500	($102,680)	
FICA and Retirement	$1,104,639	$1,364,920	$1,244,890	($120,030)	
Payroll Sub-Total	**$3,375,517**	**$4,144,100**	**$3,921,390**	**($222,710)**	**(5.4%)**
Dues, Books and Subscription	79,845	97,000	99,500	2,500	
Travel	19,292	27,000	25,000	(2,000)	
Supplies - Office	4,007	10,000	10,000	-	
Employee Training	3,723	6,000	10,000	4,000	
Other Expenses	7,488	6,000	7,000	1,000	
Postage	1,343	1,000	-	(1,000)	
Telephone	477	1,000	-	(1,000)	
Other Operating Sub-Total	**116,175**	**$148,000**	**$151,500**	**$3,500**	**2.4%**
DEPARTMENT TOTAL	**$3,491,693**	**$4,292,100**	**$4,072,890**	**($219,210)**	**(5.1%)**

The Executive Office and Directors Department budget request for fiscal year 2027 totals $4.1 million, reflecting a decrease of $219 thousand, or 5.1 percent, compared to the fiscal year 2026 budget. Payroll totals $3.9 million and supports 20 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $102 thousand due to the removal of three vacant positions.
- FICA and retirement contributions decreased by $120 thousand due to the removal of vacancies and a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.

DEPARTMENT HEADCOUNT

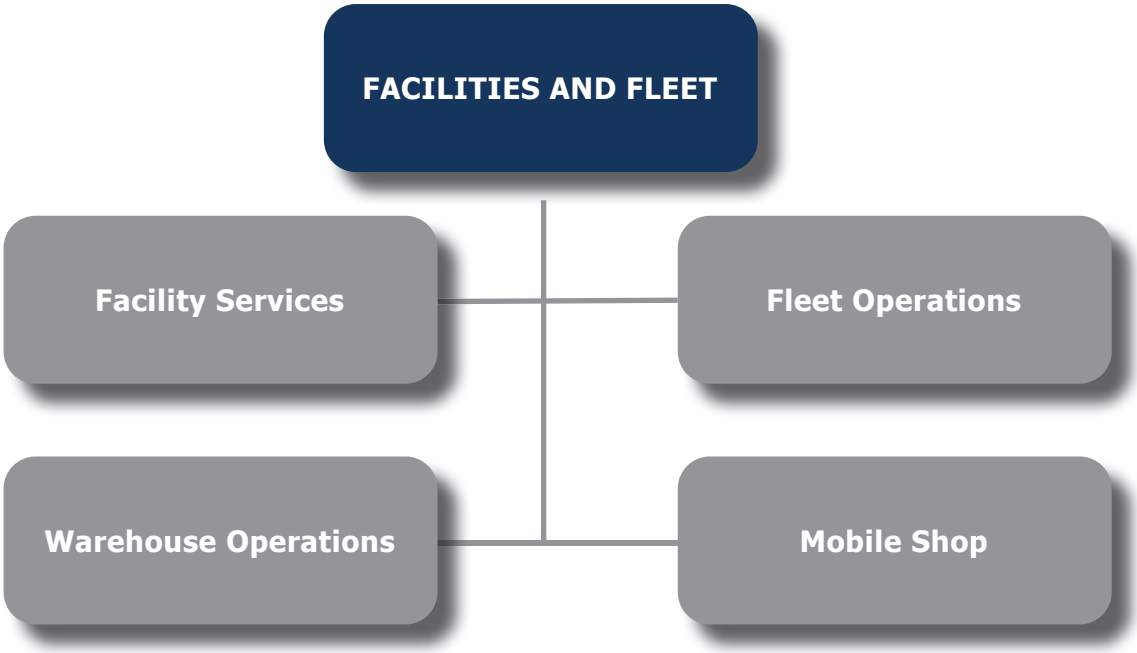
Position Title	FY2025	FY2026	FY2027
ADA Coordinator	1	1	1
Administrative Manager to the Board	1	1	1
Chief of Staff	1	1	1
Chief of Strategy and Implementation	1	1	1
Chief Operating Officer	1	1	1
EEO/AA/ADA Labor Office Administrator	1	1	1
EEO/AA/ADA Officer	1	1	1
Employee Equity & Labor Relations Analyst	1	1	0
Ethics & FOIA Compliance Manager	1	1	1
Ethics Officer/FOIA Officer	1	1	1
Executive Director	1	1	1
Executive Office Administrator	1	1	1
Executive Secretary	2	2	1
Government and Legislative Affairs Manager	1	1	1
Government and Policy Liaison	1	1	1
Innovation Manager	1	1	1
Investigator	1	1	0
Labor Relations Manager	1	1	1
Policy Analyst	1	1	0
Project Manager	1	1	0
Senior Manager of Program Development	0	1	1
Senior Manager of Strategic Planning	1	1	1
Strategy Analyst	0	0	2
TOTAL	**22**	**23**	**20**

PAGE INTENTIONALLY LEFT BLANK

FACILITIES AND FLEET

SUMMARY

The Department of Facilities and Fleet is responsible for the maintenance and repair of Tollway facilities, vehicles and equipment, including 200 facilities systemwide and 2,349 operational vehicles and pieces of equipment. In addition, the department provides critical support for the agency through the management of the central warehouse which delivers materials and supplies to various locations, the mobile shop which installs emergency communication equipment in Tollway vehicles, the mailroom which is responsible for the printing and mailing of all agency-related materials, and the CIS records and documents storage divisions.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$20,980,452	$22,036,790	$21,930,560	($106,230)	
FICA and Retirement	11,831,556	11,860,810	11,231,670	(629,140)	
Payroll Sub-Total	**$32,812,008**	**$33,897,600**	**$33,162,230**	**($735,370)**	**(2.2%)**
Utilities	6,194,840	6,400,000	6,480,000	80,000	
Outside Services	4,196,890	5,192,000	6,102,000	910,000	
Fuels and Oils	3,614,798	4,300,000	4,510,600	210,600	
Replacement Parts	4,654,732	3,850,000	4,026,250	176,250	
Contracted Maintenance Service	1,175,227	1,195,000	1,195,000	-	
Supplies - Operational	282,765	575,000	515,000	(60,000)	
Materials - Operational	435,024	511,000	511,000	-	
Tools and Equipment	420,226	175,000	408,000	233,000	
Office Equipment Maintenance	126,359	220,000	220,000	-	
Postage	3,151	56,500	147,900	91,400	
Uniforms and Accessories	95,412	102,400	66,000	(36,400)	
Supplies - Office	39,290	30,100	23,500	(6,600)	
Employee Training	8,490	22,500	17,500	(5,000)	
Dues, Books and Subscription	3,777	4,000	4,000	-	
Other Expenses	2,796	1,000	1,500	500	
Office Equipment	9,559	-	-	-	
Printing and Publications	135	-	-	-	
Telephone	2,815	3,000	-	(3,000)	
Building Equipment	2,059	–	–	–	
Office Equipment Rentals	–	5,000	–	(5,000)	
Advertising and Promotion	(260)	-	-	-	
Other Capital Equipment	840	500	-	(500)	
Other Operating Sub-Total	**$21,268,926**	**$22,643,000**	**$24,228,250**	**$1,585,250**	**7.0%**
Recovery of Expenses	(23,148)	(1,000)	(1,000)	-	
DEPARTMENT TOTAL	**$54,057,786**	**$56,539,600**	**$57,389,480**	**$849,880**	**1.5%**

The Facilities and Fleet Department budget request for fiscal year 2027 totals $57.4 million, reflecting an increase of $850 thousand, or 1.5 percent, compared to the fiscal year 2026 budget. Payroll totals $33.2 million and supports 220 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $106 thousand, mainly due to the removal of two vacant positions.
- FICA and retirement decreased by $629 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services increased by $910 thousand due to the planned expansion of customer service operations, including anticipated facility-lease needs, as well as higher costs for contracted AVL services that support telematics, in-vehicle diagnostics, video technology, digital mileage logging, and material-usage tracking
- Fuels and oils increased by $210 thousand due to price volatility in the global fuel market.
- Replacement parts increased by $176 thousand due to inflationary cost pressures.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Facilities and Fleet - 2026 Accomplishments
1,3,4	Completed major facility renovations, including interior upgrades to the first and second-floor offices at the Central Warehouse and construction of new office space at the Central Administration Building to support departments such as Internal Audit, the Office of the Inspector General, Security and Safety, and Engineering.
1,5	Enhanced accessibility and employee support by constructing new ADA accessible washrooms at the central warehouse, implementing ADA improvements during the renovation of former copy closets at the Central Administration Building, and building a dedicated nursing room at the Lake Forest Oasis for customer service staff.
3,4,5	Improved structural integrity across multiple locations by installing new roofs at the Downers Grove (M-14) maintenance facility, the central warehouse, the Alsip M-01 maintenance facility; salt storage building; and repurposing the outdated money room dock area at the Central Administration Building.
1,3,5	Expanded operational capability at the Alsip (M-01) maintenance facility by creating a new brine room and constructing a new truck wash facility, along with building a new exterior storage facility at the sign shop to improve materials handling and operational efficiency.
3,4,5	Upgraded mechanical and HVAC systems throughout the Tollway, including replacing the outdated CoRay Vac system at Hillside M2 maintenance facility and performing system wide HVAC replacements and improvements at five toll plazas, Deerfield Tower, Central Support, and the UPS room at the Central Administration Building.

Outcomes	Facilities and Fleet - 2026 Accomplishments
4,5	Completed critical infrastructure and life cycle improvements including restoring IPDC 27 on the Jane Addams Memorial Tollway (I-90) after fire damage, replacing underground sanitary sewer lines at the Gurnee (M-04) maintenance facility to prevent backups, and installing new terrazzo flooring at the Bensenville (M-16) maintenance facility.
4,5	Improved facility grounds through parking lot seal coating and restriping at the Central Administration Building.

2027 DEPARTMENT STRATEGIC PLAN

FACILITIES AND FLEET SHORT-TERM GOALS

- Begin building the electrical infrastructure necessary to support the deployment and long-term usage of electric vehicles.
- Review Customer Service's space needs and explore expanding their footprint.
- Develop a systemwide maintenance plan to ensure thorough inspection, servicing, and upkeep of all electrical systems and control boards.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Accounts Payable Representative	2	0	0
Auto Mechanic	57	58	58
Automotive Attendant	3	3	3
Automotive Body Technician	2	1	1
Building Maintenance Manager	2	2	2
Central Shop Manager	1	1	1
Central Shop Supervisor	1	1	1
Central Shop Truck & Equipment Repair Man	1	1	1
Chief of Facilities and Fleet	1	1	1
Clothing Room Supervisor	1	1	1
Custodial Supervisor	1	1	1
Custodian III	26	22	22

Position Title	FY2025	FY2026	FY2027
Custodian Manager	1	1	1
Deputy Chief of Facilities and Fleet Operations	1	1	1
Driver Messenger	9	9	9
Equipment Operator Laborer	4	4	4
Executive Project Manager	2	2	2
Facilities and Fleet Manager	1	1	1
Facilities Services Specialist	2	1	1
Facilities Shop Manager	0	1	1
Facility Services Administrator	1	1	1
Facility Services Manager	3	2	2
Fleet District Manager	2	2	2
Fleet District Supervisor	2	2	2
Fleet Services Administrator	1	1	1
Fleet Systems Manager	1	1	1
General Manager of Building Maintenance	1	1	1
General Manager of Fleet Operations	1	1	1
General Manager of Quality Control/Oversight	1	1	1
Intake Specialist	2	2	2
Inventory Control Auditor	1	1	1
Inventory Planner	1	1	1
Inventory Specialist	1	1	1
Land Mobile Radio Technician	0	2	2
Lead Custodian	5	9	9
Mechanical Electrical	17	17	17
Messenger Services Supervisor	1	1	1
Mobile Bench Technician	2	0	0
Mobile Installer	4	4	3
Mobile Shop Manager	1	1	1
Office Services Supervisor	1	1	1
Painter	5	6	6
Parts Clerk	12	12	12
Property Control Auditor	1	1	1
Property Control Manager	1	1	1
Purchasing Services Manager	0	1	1
Records & Information Management Specialist	1	1	1
Records & Information Management Supervisor	1	1	1
Section Clerk	5	5	5
Senior Manager of Custodial Service	1	1	1
Senior Manager of Facility Assets	1	1	1

Position Title	FY2025	FY2026	FY2027
Senior Manager of Fleet Administration	1	1	1
Senior Manager of Fleet Assets	1	1	1
Senior Manager of Quality Control & Oversight	1	1	1
Senior Office Services Specialist	2	2	2
Shipping and Receiving Auditor	1	1	1
Special Projects Coordinator	1	1	1
Structural	12	11	11
Utilities Manager	1	1	1
Utility Billing Representative	0	2	2
Warehouse Asset Manager	2	2	2
Warehouse Manager	1	1	1
Warehouse Materials Distribution Supervisor	1	1	1
Warehouse Workers	3	3	2
TOTAL	**222**	**222**	**220**

FINANCE

SUMMARY

The Department of Finance is responsible for general accounting, financial reporting, capital and operations budgeting, treasury functions, accounts payable, payroll, risk management and debt management for the Tollway. In addition, Finance manages cash and investments and works with external auditors to coordinate the annual audit of the agency.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$4,240,993	$4,595,390	$4,867,760	$272,370	
FICA and Retirement	$2,370,197	$2,469,500	$2,483,550	$14,050	
Payroll Sub-Total	**$6,611,189**	**$7,064,890**	**$7,351,310**	**$286,420**	**4.1%**
Bank Charges	38,488,479	42,300,000	58,511,500	16,211,500	
Employee Group Insurance	42,119,425	45,000,000	53,781,000	8,781,000	
Property and Liability Insurance	7,399,794	9,482,900	9,635,000	152,100	
Workers' Compensation Insurance	2,764,389	5,358,900	5,101,000	(257,900)	
Outside Services	1,862,058	1,532,500	2,064,500	532,000	
Supplies - Office	7,342	25,000	15,000	(10,000)	
Employee Training	4,720	25,000	7,500	(17,500)	
Dues, Books and Subscription	9,630	7,500	7,500	-	
Office Equipment	-	-	6,500	6,500	
Travel	5,447	10,000	5,000	(5,000)	
Other Expenses	717	2,500	1,000	(1,500)	
Printing and Publications	1,000	500	500	-	
Postage	18,701	23,500	-	(23,500)	
Other Operating Sub-Total	**$92,681,702**	**$103,768,300**	**$129,136,000**	**$25,367,700**	**24.4%**
Recovery of Expenses	(300)	(25,000)	0	25,000	
DEPARTMENT TOTAL	**$99,292,591**	**$110,808,190**	**$136,487,310**	**$25,679,120**	**23.2%**

The Finance Department budget request for fiscal year 2027 totals $136.5 million, reflecting an increase of $25.7 million, or 23.2 percent, compared to the fiscal year 2026 budget. Payroll totals $7.4 million and supports 69 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $272 thousand due to contractual increases.
- FICA and retirement contributions increased by $14 thousand, reflecting contractual increases offset by the decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Credit card fees and bank charges increased by $16.2 million due to higher projected transaction volume driven by toll revenue growth, increased replenishment activity, and toll rate adjustments supporting *Driving Connections*.
- Employee group insurance increased by $8.8 million driven by higher medical costs, elevated claims activity, increased OPEB expenses, and projected rate increases across medical, dental, and prescription coverage.
- Outside services increased by $532 thousand due to higher audit-related costs and payments for emergency medical services.
- Property and liability insurance increased by $152 thousand, reflecting anticipated market rate increases.

- Workers' compensation insurance decreased by $258 thousand, based on findings of the most recent actuarial study.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Finance - 2026 Accomplishments
1	Earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the 29th consecutive year, reaffirming the agency's commitment to transparency and high-quality financial stewardship.
1	Received the Government Finance Officers Association Distinguished Budget Presentation Award for the 23rd consecutive year, demonstrating sustained excellence in financial planning and public communication.
1	Successfully completed the FY2025 external audit with zero financial findings, reflecting strong internal controls and adherence to accounting standards.
1	Processed nearly 250 payroll cycles, including collective bargaining agreement related adjustments, ensuring accurate, timely, and compliant employee compensation throughout the year.
1	Executed all month-end, quarter-end, and year-end closing activities on schedule, maintaining full compliance with governmental accounting standards and supporting reliable financial reporting.
3	Streamlined key accounting workflows by implementing technology driven process improvements that reduced manual work, increased efficiency, and improved overall accuracy.
1	In October, Tollway received a rating upgrade by Fitch Ratings from AA- with Stable Outlook to AA with Stable Outlook
5	Supported responsible stewardship of public resources by delivering accurate, compliant financial reporting and maintaining high standards of fiscal accountability.
3	Successfully implemented the SAP encashment function to streamline and automate check clearing, reduce manual effort and processing time while enhancing accuracy, efficiency, and internal control.
1, 4	Completed the financial planning portion of the *Driving Connections* Program.

2027 DEPARTMENT STRATEGIC PLAN

FINANCE SHORT-TERM GOALS

- Ensure the successful implementation and continuous optimization of the new payroll system to enhance efficiency, accuracy, and internal controls across payroll operations.
- Lead the timely and accurate completion of the FY2026 Annual Comprehensive Financial Report and GAAP financial statements, fully supporting external audit requirements and maintaining compliance with reporting standards.
- Strengthen internal controls and modernize accounting procedures to ensure ongoing compliance with GAAP, GASB standards, and all applicable federal and state regulations.
- Issue up to $1 billion of revenue bonds in 2027-2028, as necessary, to complete bond financing of the *Move Illinois* program. Refund outstanding bonds for savings as market conditions permit.
- Enhance collaboration with departments across the agency by providing responsive, data-driven financial guidance that supports strategic decision-making and operational effectiveness.
- Implement a contract management system within ServiceNow to provide comprehensive, real-time visibility into goods and services contracts across the agency.
- Ensure the successful go-live and stabilization of SAP SuccessFactors Payroll, including system testing, data validation, process integration, and user readiness to deliver accurate, timely and compliant payroll processing while improving operational efficiency and internal controls.
- Implement automated check processing with J.P. Morgan by outsourcing printing and distribution services to enhance payment security, strengthen internal controls, reduce manual processing, and improve operational efficiency.
- Design and implement a third-party risk management system within ServiceNow to strengthen vendor management program agency-wide, with the goal to further improve risk monitoring and compliance by obtaining vendor SOC reports, Business Continuity/Disaster Recovery responses, and other risk assessments.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Accountant	2	2	2
Accounts Payable Manager	1	1	1
Accounts Payable Representative	8	8	7
Accounts Payable Supervisor	2	2	2
Assistant Controller	0	0	1
Budget Analyst	2	2	2
Budget Manager	1	1	1
Budget/General Accounting Clerk	1	1	1
Business Analyst	3	3	1
Capital Budget Analyst	2	2	2
Capital Budget Manager	0	0	1
Capital Finance Analyst	1	1	1
Cashier	1	1	1
Cashier Supervisor	1	1	1
Cashier/General Accounting Assistant	2	2	2
Chief Accountant	2	2	2
Chief Financial Officer	1	1	1
Claims Adjuster	1	1	1
Controller	1	1	1
Debt Manager	1	1	0
Deputy Chief of Finance	1	1	1
Emergency Services Collection Analyst	1	1	1
Executive Secretary	1	1	1
Finance Procurement Liaison	1	1	1
Financial Planning Analyst	1	1	1
Financial Reporting Manager	2	2	2
Fiscal Operations Manager	0	0	1
Insurance Claims Supervisor	1	1	1
Payroll Administrator	1	1	1
Payroll Analyst	5	5	4
Payroll Manager	1	1	1
Project Accountant	7	6	6
Project Administrator Finance	1	1	1
Project Manager	1	0	0
Property Recovery Analyst	1	1	1
Risk & Compliance Manager	0	0	1
Secretary III	1	1	1
Senior Accountant	5	5	5
Senior Budget Manager	1	1	0

Position Title	FY2025	FY2026	FY2027
Senior Business Analyst	0	0	1
Senior Construction Insurance Analyst	1	1	1
Senior Financial Analyst	1	1	1
Senior Manager Finance, Debt & Treasury	1	1	1
Senior Manager of Fiscal Operations	1	1	1
Senior Manager of Risk Insurance & Controls	1	1	1
Supervisor Workers Comp Claims	1	1	0
Vendor & Contract Management Analyst	0	0	2
TOTAL	**71**	**69**	**69**

INFORMATION TECHNOLOGY

SUMMARY

The Information Technology Department is responsible for planning, directing and controlling all information technologies and telecommunications, as well as providing the Tollway with strategic guidance and user/client services.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$8,166,772	$10,020,990	$10,128,920	$107,930	
FICA and Retirement	4,546,983	5,380,540	5,163,320	(217,220)	
Payroll Sub-Total	**$12,713,754**	**$15,401,530**	**$15,292,240**	**($109,290)**	**(0.7%)**
Office Equipment Maintenance	20,234,186	17,272,550	25,069,800	7,797,250	
Consulting Services	3,987,423	4,300,000	4,200,000	(100,000)	
Contracted Maintenance Service	3,950,839	4,950,000	3,930,000	(1,020,000)	
Telephone	2,603,288	3,480,000	3,380,000	(100,000)	
Dues, Books and Subscription	539,336	445,000	500,000	55,000	
Replacement Parts	104,905	120,000	120,000	-	
Employee Training	8,992	80,000	20,000	(60,000)	
Travel	10,015	10,000	15,000	5,000	
Supplies - Office	7,560	10,000	10,000	-	
Postage	59	200	-	(200)	
Other Expenses	89	-	-	-	
Other Operating Sub-Total	**$31,446,691**	**$30,667,750**	**37,244,800**	**$6,577,050**	**21.4%**
DEPARTMENT TOTAL	**$44,160,445**	**$46,069,280**	**$52,537,040**	**$6,467,760**	**14.0%**

The Information Technology Department budget request for fiscal year 2027 totals $52.5 million, reflecting an increase of $6.4 million, or 14.0 percent, compared to the fiscal year 2026 budget. Payroll totals $15.3 million and supports 110 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $108 thousand due to contractual increases.
- FICA and retirement contributions decreased by $217 thousand, primarily due to the decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Office equipment maintenance increased by $7.8 million as several recent capital projects transitioned from implementation to ongoing use, shifting maintenance, licensing, and support costs into the operating budget.
- Contracted maintenance services decreased by $1.0 million because this contract follows a three-year payment cycle; the most recent payment was made in 2026, and the next scheduled payment will occur in 2029.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Information Technology - 2026 Accomplishments
1	Led IT Governance through a five-gate project governance model that evaluates strategic alignment, architectural integrity, readiness, and cross-departmental value before initiatives advance. This strengthens investment discipline, reduces enterprise risk, and provides a consistent framework for measuring project readiness and governance compliance.
1	Enhanced IT portfolio management by implementing ServiceNow strategic portfolio management to automate demand intake, business-case and return on investment evaluation, and conversion of approved demands into managed projects. This improves portfolio visibility, prioritization, and resource decisions while enabling measurement of demand cycle time, project value, and delivery performance.
1	Completed ServiceNow procurement management with all 12 procurement types configured and routed to the appropriate buyer. This standardizes procurement intake, improves accountability and tracking, and creates a basis for measuring request volume, routing accuracy, and processing turnaround time.
3	Continued the co-location initiative to relocate the Central Administration Building data center and disaster recovery site to Tier 3 managed-service facilities. The transition strengthens infrastructure resilience and disaster recovery while reducing internal operating burden; progress can be measured through migration completion, service availability, recovery performance, and operating cost trends.
1,3	Began replacing the Tollway's legacy enterprise systems—including the capital fund reporting application and the human capital management/time and attendance platforms—with modern, scalable solutions designed to streamline financial and workforce processes, reduce operational risk, integrate data more effectively, and improve system reliability, reporting timeliness, data quality, and overall supportability.
3	Launched Phases 1 and 2 of the Microsoft Copilot AI platform to introduce generative AI capabilities into employee workflows. The phased rollout supports productivity and responsible adoption while creating a basis for measuring utilization, time savings, use-case value, and user adoption.
3	Implemented Microsoft sensitivity labels per the Tollway Data & Information Classification Policy. This will allow the Tollway to properly classify its data assets to ensure the principles of least privilege are practiced and to enhance our posture on oversharing.

Outcomes	Information Technology - 2026 Accomplishments
3	Implemented phase 1 of ServiceNow AI Control Tower to establish centralized visibility and governance for artificial intelligence initiatives. This strengthens oversight of AI use, risk and controls and enables measurement of AI inventory coverage, governance compliance, and issue remediation.
3	Implemented ServiceNow change management to standardize the request, review, approval, implementation and traceability of IT changes. The system strengthens change integrity and accountability while enabling measurement of change success rates, emergency changes, failed changes, and change-related incidents.
1	Extended multi-factor authentication protections to the Tollway website customer base to add an additional layer of identity verification. This strengthens customer account security and reduces unauthorized-access risk, with effectiveness reflected in MFA adoption, authentication success and account-security incident trends.
1	Enhanced detection and response capabilities by implementing Recorded Future and fully integrating its intelligence with our Splunk SIEM. Targeted threat intelligence enrichment and the ongoing Splunk and Recorded Future Alert Tuning work, measurably strengthens security posture, reducing false positives, accelerating analyst triage, and improving the precision and reliability of SOC detections.
1	Deprecated 16 terabytes of data that were no longer required, reducing the volume of information the organization must store and protect. This lowers security, privacy, operational, and storage exposure, with the 16-terabyte reduction providing a direct measure of the accomplishment and a baseline for continued data-retention efforts.

2027 DEPARTMENT STRATEGIC PLAN

INFORMATION TECHNOLOGY SHORT-TERM GOALS

- Establish a business application support team to strengthen reliability, streamline issue resolution, and improve coordination between IT and business areas.
- Implement key ServiceNow modules—including contract management, third-party risk management, hardware asset management, and claims management—to centralize information, automate workflows, and improve visibility, compliance and lifecycle oversight.
- Modernize enterprise systems through adaptive multifactor authentication, preparation for quantum-safe encryption, and upgrades to legacy HR and capital reporting platforms including SAP SuccessFactors/Elevate and Kahua.
- Implement a modernized over-dimension vehicle program with the Illinois Department of Transportation to improve processing efficiency, accuracy, and service delivery.
- Deploy a new traffic incident management system to improve incident tracking, communication, and response coordination.
- Create a network operations center to centrally monitor system health, improve uptime, and strengthen incident escalation, reporting, and performance management

INFORMATION TECHNOLOGY SHORT-TERM GOALS

- Deploy an identity governance solution to automate access rights, strengthen security controls, enforce policy, and improve operational efficiency.
- Enhance technology and ITS capabilities through expanded fiber optic availability, next generation camera models, wrong way detection tools, truck parking visibility, and improved incident analytics.
- Improve operational communication tools by adopting Motorola Rave, location service technology, and the Frontline application for training documentation, evaluations, and quality assurance tracking.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
AI Governance Systems Administrator	0	0	1
Antenna Specialist	1	1	0
Application Developer	3	3	3
Application Developer Manager	1	1	1
Assistant Mainframe Administrator	1	0	0
Azure Sharepoint Systems Administrator	0	0	1
Business Application Support Administrator	0	0	1
Business Application Support Manager	0	0	1
Business Systems Analyst	3	2	2
Chief Information Officer	1	1	1
Citrix Systems Administrator	1	2	1
Citrix Tech Support	0	1	0
Computer Operator	1	1	1
Data Governance Analyst	1	1	1
Data Governance Engineer	1	1	1
Data Privacy Engineer	0	0	1
Data Systems Engineer	0	0	1
Database Administrator	1	1	0
Database Developer	1	0	0
Deputy Chief of Application Development	1	1	1
Deputy Chief of IT - Infrastructure and Development	1	1	1
Deputy Chief of IT Controls	1	1	1
Deputy Chief of IT Security	1	1	1
Deputy Chief of IT Support and Operations	1	1	1
Deputy Chief of Project Management	1	1	1
Desktop Support Technician	7	6	6

Position Title	FY2025	FY2026	FY2027
Enterprise Architect	0	0	1
Enterprise Network Administrator ID Management	2	2	2
ERP Manager	0	1	1
ERP Materials Manager	0	1	0
Executive Secretary	1	1	1
Field Network Technician	4	4	5
Field Operations Manager	1	0	0
General Manager of Contract Management	1	1	1
General Manager of Data Governance & System Deprecation	1	1	1
General Manager of Enterprise Information Services	1	1	1
General Manager of Enterprise Resource Planning	1	1	1
General Manager of Infrastructure	1	1	1
ID/Access Manager	0	0	1
Infrastructure Architect	0	1	0
IT Asset Manager	1	1	1
IT Business Development Coordinator	1	1	1
IT Business Relationship Manager	1	1	1
IT Desktop Supervisor	1	1	1
IT Educator	1	1	1
IT Enterprise Customer Service Manager	1	1	1
IT Enterprise Data Center Service Manager	1	1	1
IT Quality Assurance	0	1	1
IT Quality Manager	1	1	1
IT Special Projects Coordinator	1	1	1
Network Administrator - CISCO	1	1	0
Network Engineer	2	2	1
Network Manager	1	1	1
Network Technician	1	0	0
NW/Field Technicians Supervisor	0	1	1
PBX Technician	1	1	1
Project Manager	4	2	2
Sailpoint Administrator	2	1	0
Sailpoint Manager	0	1	0
SAP Application Analyst	2	0	0
SAP BI Report Analyst/Developer	3	0	0
SAP Developer	2	0	0
SAP Functional Expert/Architect	1	0	0
SAP Platform Administrator	0	0	1
SAP Platform Architect	0	0	1

Position Title	FY2025	FY2026	FY2027
SAP Tech Analyst/Developer	2	0	0
SAP Trainers	1	0	0
Security Analyst	2	2	2
Security Architect	1	1	1
Security Engineer	2	2	2
Senior Desktop Support Technician	3	3	3
Senior IT SAP Analyst	1	1	0
Senior Network Engineer	2	2	2
Senior Project Manager	3	4	4
Senior SAP Data Analyst	1	1	1
Senior SAP Finance Application Analyst	1	1	0
Senior Software Engineer	1	1	1
Senior Systems Administrator	3	3	3
Senior Systems Analyst	3	3	2
ServiceNow Administrator	2	2	2
ServiceNow Business System Analyst	0	1	1
ServiceNow CMDB Manager	0	1	1
ServiceNow Discovery Administrator	1	0	0
ServiceNow Integration Specialist	1	1	0
ServiceNow ITOM Administrator	0	1	1
ServiceNow Platform Architect	1	0	0
ServiceNow Platform General Manager	1	1	1
ServiceNow Senior Administrator	0	0	1
ServiceNow Senior Developer	0	0	1
SF Analyst	0	2	2
SF Manager	0	1	0
SF Senior Analyst	0	2	2
SharePoint Administrator	0	0	1
SharePoint Developer	1	0	0
System Deprecation Analyst	1	1	1
System Deprecation Engineer	1	1	0
System Technician I	2	2	2
Systems Administrator	8	8	8
Technical Systems Manager	0	0	1
Technical Writer	0	0	1
Windows Desktop Admin	1	0	0
TOTAL	**117**	**110**	**110**

PAGE INTENTIONALLY LEFT BLANK

INTERNAL AUDIT

SUMMARY

The Internal Audit Department promotes accountability and integrity by conducting independent audits and reviews regarding the efficiency and effectiveness of Tollway operations. The department is responsible for recommending improvements and changes that increase the economy, efficiency and effectiveness of Tollway projects and processes. It advises other departments on techniques, controls and best practices for mitigating risks, while promoting the highest professional and ethical standards in the issuance and oversight of contracts and ensures accountability and integrity in the handling of public revenues received by the Tollway.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$835,773	$990,700	$1,144,010	$153,310	
FICA and Retirement	461,835	525,160	575,520	50,360	
Payroll Sub-Total	**$1,297,608**	**$1,515,860**	**$1,719,530**	**$203,670**	**13.4%**
Consulting Services	933,586	1,690,000	1,740,700	50,700	
Employee Training	16,983	37,000	16,000	(21,000)	
Dues, Books and Subscription	5,680	8,000	9,370	1,370	
Travel	5,018	10,000	7,000	(3,000)	
Supplies - Office	1,703	3,500	4,000	500	
Postage	80	300	-	(300)	
Advertising and Promotion	49	-	-	-	
Other Operating Sub-Total	**963,100**	**$1,748,800**	**$1,777,070**	**$28,270**	**1.6%**
DEPARTMENT TOTAL	**$2,260,708**	**$3,264,660**	**$3,496,600**	**$231,940**	**7.1%**

The Internal Audit Department budget request for fiscal year 2027 totals $3.5 million, reflecting an increase of $232 thousand, or 7.1 percent, compared to the fiscal year 2026 budget. Payroll totals $1.7 million and supports 13 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and Wages increased by $153 thousand, due to adjustments for contractual increases.
- FICA and retirement contributions increased by $50 thousand due to contractual increases offset by the decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Consulting services increased by $51 thousand due to the higher costs associated with risk advisory services.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Internal Audit - 2026 Accomplishments
1,3,4,5	Completed required cycle audits including Revenue and Receivables, Property Equipment & Inventory, Budget Accounting and Reporting, Electronic Data Processing, Administrative Support Services and Petty Cash.
1,2,3,4,5	Completed all administrative requirements set forth within the Fiscal Control and Internal Auditing Act, including, but not limited to, development of the two-year audit plan, presentations to the Board and Executive management on Internal Audit activities, the completion of the annual certification letter to the Auditor General of the State of Illinois and completion of the statutorily required September 30 report to the Chief Executive Officer.
1,2,3,4,5	Completed additional risk-based reviews of Tollway operations per the annual audit plan and/or in response to management requests.
1,2,3,4,5	Performed follow up procedures on all open internal and external audit findings and presented the results to the Board and Tollway management.
1,3	Assisted with the coordination of the external audit, Payment Card Industry assessment, and other co-sourced assurance reviews.
1,2,3,4,5	Provided assistance for the Tollway's risk management internal control programs, the Tollway's third-party vendor management process, and supported governmental agencies in risk and internal control matters.
1,3	Enhanced methodologies and techniques to foster adaptiveness and align with industry and professional standards.
1,3	Represented the Tollway at guiding authority training events as an industry leader in audit and risk.
1,2,3,5	Fostered and developed staff members through coaching and training opportunities to create a pipeline of talent for the agency.

2027 DEPARTMENT STRATEGIC PLAN

INTERNAL AUDIT SHORT-TERM GOALS

- Completion of annual statutory requirements, including annual certification letter to the Auditor General, annual external Audit support, annual report to the Executive Director, annual 2-Year Audit Plan submission, completion of required Cycle Audits, peer review, meet or exceed state and professional regulations pertaining to Continuing Professional Education requirements.
- Update Internal Audit Manual, Internal Audit Charter, and other applicable documents to align with organizational changes and any professional requirements/best practices.
- Continue to lead/support efforts to implement the Sarbanes-Oxley program for the Tollway, focusing on the identification and evaluation of key internal controls.
- Offer development, upskilling, and advancement opportunities for staff members.
- Expand data analytics capabilities through tool adoption, skill development, and use in selected audits.
- Enhance communication and strengthen the support provided to departments on audit, risk, and internal control matters.

DEPARTMENT HEADCOUNT

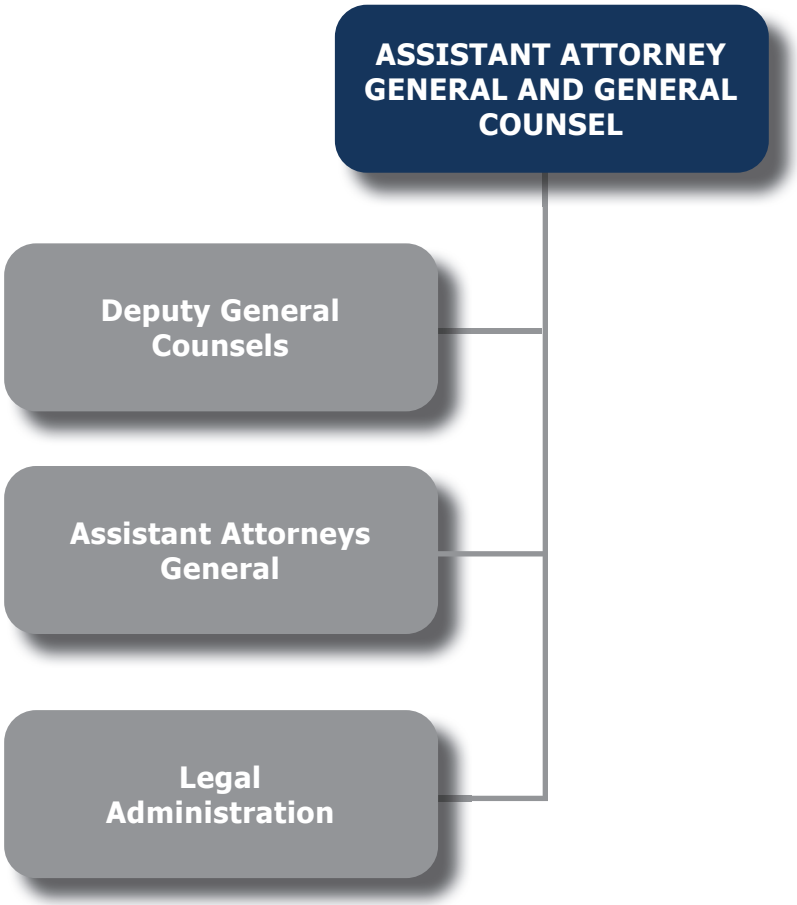
Position Title	FY2025	FY2026	FY2027
Chief Internal Auditor	1	1	1
Deputy Chief of Internal Audit	0	0	1
Executive Secretary	1	1	1
Internal Audit Manager	3	3	3
Internal Audit Supervisor	1	1	1
Internal Auditor	3	3	4
Senior Internal Audit Manager	1	1	0
Senior Internal Auditor	2	2	2
Strategy Analyst	2	2	0
TOTAL	**14**	**14**	**13**

PAGE INTENTIONALLY LEFT BLANK

LEGAL

SUMMARY

The Legal Department, which is a bureau of the Office of the Attorney General of the State of Illinois, provides all legal services required by the Tollway, including matters involving contract preparation, financing operations, real estate acquisition, procurement, construction activities, employee and labor relations and workers' compensation. The General Counsel reports to the Illinois Attorney General, the Tollway Chief Executive Officer and the Tollway Executive Director.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$789,972	$961,950	$1,002,160	$40,210	
FICA and Retirement	436,090	518,120	513,500	(4,620)	
Payroll Sub-Total	**$1,226,062**	**$1,480,070**	**$1,515,660**	**$35,590**	**2.4%**
Outside Services	2,154,947	780,000	1,000,000	220,000	
Dues, Books and Subscription	1,440	6,000	6,000	-	
Travel	1,521	2,500	1,000	(1,500)	
Telephone	517	500	-	(500)	
Postage	670	2,000	-	(2,000)	
Employee Training	-	3,000	-	(3,000)	
Other Operating Sub-Total	**$2,159,095**	**$794,000**	**$1,007,000**	**$213,000**	**26.8%**
Recovery of Expenses	(15)	(3,000)	(3,000)	-	
DEPARTMENT TOTAL	**$3,385,142**	**$2,271,070**	**$2,519,660**	**$248,590**	**10.9%**

The Legal Department budget request for fiscal year 2027 totals $2.5 million, reflecting an increase of $249 thousand, or 10.9 percent, compared to the fiscal year 2026 budget. Payroll totals $1.5 million and supports 9 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $40 thousand due to contractual adjustments.
- FICA and retirement contributions decreased by $5 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services increased by $220 thousand due to increased litigation activity.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Legal - 2026 Accomplishments
1	Continued management and defense of Tollway litigation and potential litigation, including real estate acquisitions, employment discrimination and other employment matters, labor arbitrations, tort cases and workers' compensation.
1	Successfully resolved litigation matters and matters seeking administrative review.
1	Favorably resolved various labor matters.
1	Resolved various contractor claims regarding construction projects.
1	Provided counsel and support to Chairman/CEO and Board of Directors.
1	Provided counsel regarding legislative amendments.
1	Provided counsel regarding proposed toll increases and public hearings.
1	Provided counsel regarding Tollway management and operational processes.
1	Provided counsel regarding FOIA responses.
1	Prepared responses to procurement protests and handled other procurement-related matters, including oases RFP.
1	Continued management of subpoena process.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Assistant Attorney General	4	4	4
Deputy General Counsel	1	1	1
Executive Secretary	1	1	1
General Counsel	1	1	1
Paralegal	1	1	1
Supervising Attorney	1	1	1
TOTAL	**9**	**9**	**9**

OFFICE OF THE INSPECTOR GENERAL

SUMMARY

The Illinois Tollway Office of the Inspector General was created by statute (605 ILCS 10/8.5) to provide independent oversight essential to maintain public trust in the Illinois Tollway. OIG's mission is to foster effectiveness and efficiency in Tollway administration and operations by promoting integrity and accountability of the Tollway Board, Tollway employees, contractors and vendors. In furtherance of its mission, OIG works to detect, deter and prevent fraud, waste, abuse, corruption, misconduct and mismanagement. OIG reviews Tollway procedures and conducts investigations of alleged violations of law, rule or regulation and gross or aggravated misconduct or mismanagement. OIG reports its findings and makes recommendations to the Tollway Board and Tollway management and provides public semi-annual reports of its activities and recommendations to the Illinois Governor and General Assembly.

INSPECTOR GENERAL

DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$801,626	$849,520	$858,140	$8,620	
FICA and Retirement	449,969	454,750	437,040	(17,710)	
Payroll Sub-Total	**$1,251,595**	**$1,304,270**	**$1,295,180**	**($9,090)**	**(0.7%)**
Employee Training	10,417	15,000	10,000	(5,000)	
Outside Services	44	12,000	10,000	(2,000)	
Dues, Books and Subscription	6,207	7,000	7,000	-	
Supplies - Office	888	1,500	1,000	(500)	
Postage	115	400	-	(400)	
Travel	-	1,000	-	(1,000)	
Other Operating Sub-Total	**$17,671**	**$36,900**	**$28,000**	**($8,900)**	**(24.1%)**
DEPARTMENT TOTAL	**$1,269,265**	**$1,341,170**	**$1,323,180**	**($17,990)**	**(1.3%)**

The Office of the Inspector General's budget request for fiscal year 2027 totals $1.3 million, reflecting a decrease of $18 thousand, or 1.3 percent, compared to the fiscal year 2026 budget. Payroll totals $1.3 million and supports 9 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $9 thousand due to contractual increases.
- FICA and retirement contributions decreased by $18 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Office of the Inspector General - 2026 Accomplishments
1	Strengthened public trust and organizational integrity by providing independent oversight mandated by the Tollway Highway Act, conducting investigations into alleged misconduct, collaborating closely with the Ethics Officer, and reinforcing expected standards of conduct through bi-monthly new-employee onboarding.
1,2,3	Issued clear, actionable reports summarizing investigative findings and providing recommendations to improve accountability, operational performance, and program integrity across Tollway operations and programs.
1,3,5	Modernized investigative processes by developing and implementing a new electronic database and workflow system, improving file management and significantly reducing reliance on paper-based records.
1	Collaborated with Tollway Executive staff and Internal Audit to incorporate integrity-related considerations into broader risk management initiatives, contributing to a more transparent and effective governance environment.
1	Supported criminal investigations by coordinating with law enforcement, resulting in multiple indictments and successful prosecutions related to Paycheck Protection Program fraud.
1,2,4	Engaged vendors and prospective vendors at Contracting with Government events to communicate the OIG's role in ensuring fair, transparent, and equitable procurement practices.

2027 DEPARTMENT STRATEGIC PLAN

OFFICE OF THE INSPECTOR GENERAL SHORT-TERM GOALS

- Continue fulfilling statutory mandates by promoting integrity through independent, non-partisan oversight focused on preventing, detecting, and deterring fraud, waste, abuse, corruption, misconduct, and mismanagement at the agency.
- Issue reports that provide candid, objective, and well-supported analysis and recommendations to strengthen transparency and accountability.
- Identify and implement new outreach strategies to more effectively engage Tollway stakeholders and the public.
- Collaborate with the Ethics Officer and other stakeholders to develop training and educational programs that enhance employee awareness and understanding of Tollway policies.
- Continue staff development initiatives to improve the effectiveness and efficiency of OIG operations.
- Integrate the Information Analyst into the office to expand the OIG's capacity to use data analysis techniques, enhancing investigative and oversight capabilities.
- Implement technology solutions that improve internal operational efficiency and further reduce reliance on paper-based processes.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Analyst	1	1	1
Deputy Inspector General	1	1	1
Executive Secretary	1	1	1
General Manager Investigations	1	1	1
Inspector General	1	1	1
Investigator	2	2	2
Investigator II	2	2	2
TOTAL	**9**	**9**	**9**

PLANNING

SUMMARY

The Planning Department is responsible for strategic programming and planning, intergovernmental agreements, environmental resource management and planning, landscaping/aesthetics, geographic information system (GIS), legislation and policy, community relations, utilities and permits, and property and real estate management. This department plays an integral part in the local, regulatory and agency coordination which supports the advancement of capital projects. The department leads the regional and long-range planning efforts by collaborating with various state, regional and local transportation and planning organizations, as well as numerous transportation, planning and environmental advocacy organizations.

Planning staff also develops and maintains systemwide GIS applications and manages the Traffic Engineer. The Traffic Engineer conducts traffic and revenue analysis to be compliant with Trust Indenture requirements.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$1,568,059	$1,730,950	$1,770,720	$39,770	
FICA and Retirement	838,426	926,680	901,970	(24,710)	
Payroll Sub-Total	**$2,406,485**	**$2,657,630**	**$2,672,690**	**$15,060**	**0.6%**
Contracted Maintenance Service	1,269,178	1,200,000	2,821,420	1,621,420	
Consulting Services	473,487	500,000	670,000	170,000	
Dues, Books and Subscription	171,039	138,000	140,000	2,000	
Travel	8,889	10,000	10,000	-	
Employee Training	4,123	6,000	5,000	(1,000)	
Outside Services	2,966,811	-	-	-	
Postage	170	500	-	(500)	
Supplies - Office	-	5,000	-	(5,000)	
Telephone	437	1,500	–	(1,500)	
Uniforms and Accessories	170	250	-	(250)	
Other Operating Sub-Total	**4,894,304**	**$1,861,250**	**$3,646,420**	**$1,785,170**	**95.9%**
DEPARTMENT TOTAL	**$7,300,789**	**$4,518,880**	**$6,319,110**	**$1,800,230**	**39.8%**

The Planning Department budget request for fiscal year 2027 totals $6.3 million, reflecting an increase of $1.8 million, or 39.8 percent, compared to the fiscal year 2026 budget. Payroll totals $2.7 million and supports 28 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $40 thousand due to contractual increases.
- FICA and retirement contributions decreased by $25 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Contracted maintenance services increased by $1.6 million due to expanded contract scope, additional system fiber requiring maintenance, and new fiber-related work associated with *Driving Connections*.
- Consulting services increased by $170 thousand to update right-of-way records, refresh parcel ownership information, and organize reference documents.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Planning - 2026 Accomplishments
1, 2, 3, 4, 5	Developed the $26.5 billion *Driving Connections* capital program, developed through extensive outreach with customers, stakeholders, and regional partners. Beginning in 2027, the program strengthens the system, supports economic growth, maximizes prior investments, expands regional access, and advances technology.
4, 5	Continued timely delivery of *Move Illinois* and Bridging the Future through coordinated land acquisition, utility work, environmental permitting, and stakeholder engagement.
1, 4	Engaged regional partners—including CMAP, Rockford MPO, IDOT, the Chicago Department of Aviation, and local councils of government—to align Tollway initiatives with broader transportation priorities.
2, 4	Advanced interchange projects supporting improved mobility and economic development by progressing Tri-State Tollway (I-294)/Irving Park Road Interchange Phase I engineering with Pace Suburban Bus collaboration for pedestrian improvements; completing conceptual studies for the Reagan Memorial Tollway (I-88)/York Road and I-88/22nd Street interchanges; continuing planning for new I-88 access between Dixon and Aurora; and advancing master planning for the I-88/I-355 Interchange to address congestion and safety.
4	Advanced planning studies by completing an economic development analysis for the Jane Addams Memorial Tollway (I-90) corridor, completing redevelopment scenarios for the Cermak Road Toll Plaza on the Tri-State Tollway (I-294), initiating redevelopment planning for the Irving Park Toll Plaza on the Tri-State Tollway (I-294) and starting a pedestrian crossing study with the Cook County Department of Transportation and Highways.
1, 3, 5	Advanced sustainability efforts, including closing out the Spring Brook mitigation site with the Forest Preserve District of DuPage County and monitoring endangered and threatened species to ensure compliance with updated requirements.
1, 2, 3	Developed utility project coordination application to improve utility coordination, project transparency, and cross-department collaboration.
1, 2, 3	Expanded broadband and economic development initiatives by increasing leasing opportunities for fiber-optic infrastructure, conduit, and cell towers.

Outcomes	Planning - 2026 Accomplishments
1, 2, 3	Improved utility and permitting processes by developing a new utility permit application, further integrating the over-dimension vehicle permitting system with IDOT's ITAP system, and enhancing enterprise integration of Tollway fiber assets into the 3GIS platform for real-time data and robust GIS inventory.
2, 3, 4	Executed more than 20 intergovernmental agreements, strengthening regional partnerships and advancing transportation and community initiatives.
1, 2, 4	Developed strategic Oases RFPs to support uninterrupted food, fuel, and convenience services at all six oases locations.
1	Reduced IDOT legacy accounts payable and receivable by more than 75 percent, decreasing outstanding balances from over $40 million to less than $10 million.
3, 5	Identified Tollway-owned properties for strategic development near emerging commercial areas, parks, wetlands, and forest preserves.
1, 2, 4	Facilitated excess land disposition through public- and private-sector partnerships, established a policy for disposing of uneconomic parcels, and continued dedicating excess land to municipalities as part of the Central Tri-State Tollway (I-294) Project.
1, 2, 4, 5	Planning staff presented at industry events, including Tollway/ACEC workshops, the ITE International Meeting (with a published journal article), the Mobotrex Chicago Users Group, and the Tollway's STEAM Scouts events.

2027 DEPARTMENT STRATEGIC PLAN

PLANNING SHORT-TERM GOALS

- Working with internal and external stakeholders, the Planning Department will support the coordination and implementation required to ensure the successful delivery of the *Driving Connections* capital program.
- Maintain active engagement in state, regional, and local transportation planning initiatives to foster collaboration and align priorities that support a safe, equitable, and sustainable transportation network.
- Continue advancing the Move Illinois and Bridging the Future programs through right-of-way acquisition, permit processing, utility coordination, design and traffic maintenance reviews, fiber-optic relocation, stakeholder engagement, and execution of intergovernmental agreements.
- Improve organizational effectiveness by developing and implementing technology-driven tools and applications that support environmental, land, and utility permitting; asset mapping; traffic data analysis; and truck routing and permitting functions.
- Develop or update the policies and procedures required to support effective execution of the *Driving Connections* capital program.
- Optimize Tollway-owned assets to generate sustainable revenue while continuing to support transportation, economic development, and non-toll revenue opportunities.
- Establish a long-term strategy for redeveloping and reusing Tollway-owned properties, with a particular focus on locations near or at mainline toll plazas.
- Support the development and implementation of sustainability plans, projects, and practices that advance the agency's environmental goals.
- Evaluate new project planning and design for resilience to extreme events, while contributing to regional efforts to reduce emissions, improve air quality, and address climate change.
- Assess current and future fiber-optic infrastructure needs and prioritize strategic expansion to meet growing demand.
- Monitor systemwide congestion and crash data to identify and evaluate potential operational improvements that enhance the customer experience.
- Collaborate with communities, partner agencies, and other stakeholders to explore multi-jurisdictional project opportunities that support regional transportation priorities.
- Continue master planning efforts to develop comprehensive and strategic improvement plans for key Tollway corridors, including I-355/I-88 Interchange, western Reagan Memorial Tollway (I-88) and the Tri-State Tollway (I-294)/Irving Park Road Interchange.
- Strengthen project delivery by ensuring a clear, consistent framework and by prioritizing collaboration, transparency, and effective execution across all planning work.

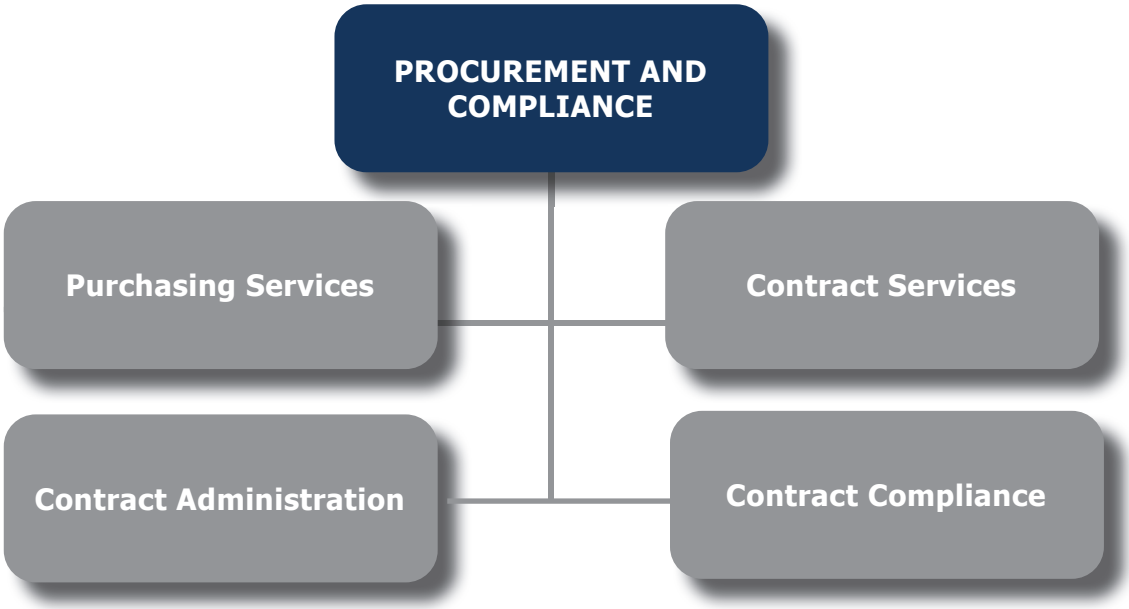
DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Chief of Planning	1	1	1
Community Relations/Outreach Manager	1	1	1
Deputy Chief of Planning	1	2	2
Environmental Planner	1	1	1
Executive Project Manager	1	1	1
Executive Secretary	1	1	1
Geometrics Engineer	1	1	1
GIS Project Manager	1	0	0
GIS Support Specialist	1	1	1
GIS Systems Manager DBA Administrator	1	1	1
Intergovernmental Agreement (IGA) Manager	1	1	1
Permit Technician	1	0	0
Planning Analyst	1	1	0
Project Manager/Engineer	0	1	1
Property Manager	0	0	1
Property Specialist	1	1	1
Real Estate and Land Acquisition Manager	1	1	1
Relocation and Acquisition Specialist	1	1	1
Senior Environmental Planner	1	1	1
Senior Landscape Architect	1	1	1
Senior Project Manager	3	3	3
Senior Property Specialist	1	1	1
Sustainability Manager	1	1	1
Traffic and Revenue Analyst	1	1	1
Transportation Planner	1	1	1
Truck Permit Manager	0	1	1
Utility Technician	2	2	2
TOTAL	**27**	**28**	**28**

PROCUREMENT

SUMMARY

The Procurement Department is responsible for agencywide procurement for all goods, services, construction and all professional services including engineering and design. In addition, the Procurement Department will ensure all contracts are in compliance with stated goals, deliverables and obligations.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$2,658,522	$3,376,330	$3,266,520	($109,810)	
FICA and Retirement	1,405,554	1,815,730	1,671,070	(144,660)	
Payroll Sub-Total	**$4,064,076**	**$5,192,060**	**$4,937,590**	**($254,470)**	**(4.9%)**
Employee Training	25,135	23,900	24,250	350	
Travel	9,912	10,000	7,500	(2,500)	
Dues, Books and Subscription	5,540	7,000	7,000	-	
Outside Services	1,171	3,000	3,000	-	
Supplies - Office	871	5,600	1,500	(4,100)	
Postage	10	100	-	(100)	
Telephone	2,108	3,400	–	(3,400)	
Other Operating Sub-Total	**$44,747**	**$53,000**	**$43,250**	**($9,750)**	**(18.4%)**
DEPARTMENT TOTAL	**$4,108,823**	**$5,245,060**	**$4,980,840**	**($264,220)**	**(5.0%)**

The Procurement Department budget request for fiscal year 2027 totals $5.0 million, reflecting a decrease of $264 thousand, or 5.0 percent, compared to the fiscal year 2026 budget. Payroll totals $4.9 million and supports 70 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages decreased by $110 thousand due to removing a vacant position.
- FICA and retirement contributions decreased by $145 thousand, due to removing a vacant position and a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Procurement - 2026 Accomplishments
1	As of June 2026, the contract compliance team had processed a total of 1,576 items.
1	Maintained an average item processing time of 2.65 days, exceeding the team goal of five days as of June 2026.
2	As of the end of the second quarter of 2026, more than 87 percent of all contracts met or exceeded the DBE, BEP, and VOSB requirements.
2	Total diverse firm spend rose from approximately $47 million at the end of May 2025 to more than $63 million by the end of May 2026.
1	Conducted 75 individual vendor meetings and training sessions to address noncompliance issues and enhance contract compliance monitoring by the end of the second quarter of 2026.
1	As of second quarter 2026, the contract compliance team carried out 15 training sessions designed to enhance expertise in contract compliance review, monitoring, processes, procedures, and systems.
2	By the end of June 2026, 20 capital construction project sites were visited to monitor compliance with DBE/VOSB, EEO and prevailing wage requirements.
2	A total of 135 interviews were conducted with employees of Tollway contractors and subcontractors during site visits to confirm compliance with prevailing wage requirements, as well as adherence to EEO, DBE and VOSB regulations, through the end of second quarter 2026.
1	Compiled and submitted various contract compliance reports to the state, Tollway leadership, and applicable user departments to ensure timely and accurate communication regarding contract compliance status.
1	Commenced implementing the new contract compliance processes and procedures developed in response to audit findings.
2	Participated in training and assisted with the recertification process of IDOT DBEs in accordance with the federal IFR guidelines.
1	Fully implemented the ServiceNow management system, improving workflow transparency and tracking procurement processing times across all contract categories.

Outcomes	Procurement - 2026 Accomplishments
3	Enhanced transparency by expanding automation of cycle-time reporting and strengthening workload balancing using modern "ball-in-court" tracking approaches utilizing the ServiceNow procurement management system.
3	Developed and completed the Tollway's first construction manager/general contractor alternative delivery procurement manual, including all supporting templates, procedures, workflow documentation and training materials, in collaboration with the Engineering and the state purchasing office.
3	Successfully advertised the inaugural construction manager/general contractor procurement in collaboration with the Engineering Department. Multiple proposals were received and are currently under active evaluation by the review committee.
3	Developed a new procurement approach utilizing a multiple award with a set rate to establish a pool of qualified bond underwriters, including creation of all required templates, evaluation tools, random-selection procedures, and SPO/CPO approved process documentation.

2027 DEPARTMENT STRATEGIC PLAN

PROCUREMENT SHORT TERM GOALS

- Enhance staff expertise in contract compliance laws, policies, procedures, and regulations by supporting professional development through certified compliance administrator, master compliance administrator, or executive certified master compliance administrator certifications.
- Strengthen oversight of Tollway contractors and subcontractors by increasing construction project site visits by 3 percent by the end of 2027 to ensure adherence to State of Illinois Prevailing Wage, DBE Commercially Useful Function, and EEO compliance standards.
- Finalize the implementation of the remaining components of the Tollway prevailing wage and certified payroll procedures and processes, ensuring robust compliance by contractors and subcontractors with prevailing wage regulations by the end of 2027.
- Promote increased female participation in Tollway capital construction projects to enhance EEO female goal attainment by the end of 2027.
- Further strengthen contract compliance oversight by filling vacant positions during 2027.
- Enhance the ServiceNow Procurement Management System with advanced reporting, dashboarding, and automated routing logic to reduce processing times and improve transparency.
- Enhance procurement performance analytics, by enhancing performance dashboards that track cycle times, contracting throughput, compliance findings, solicitation volume, and alternative delivery usage.
- Award the Tollway's first design-build and construction manager/general contractor contracts by completing Phase II evaluations and issuing contract awards, and use lessons learned to enhance standardized department procedures, evaluation templates, and training materials.
- Establish a standardized implementation framework for multiple award, with set rate procurement and begin onboarding the first cycle of underwriters into the prequalified pool.

DEPARTMENT HEADCOUNT

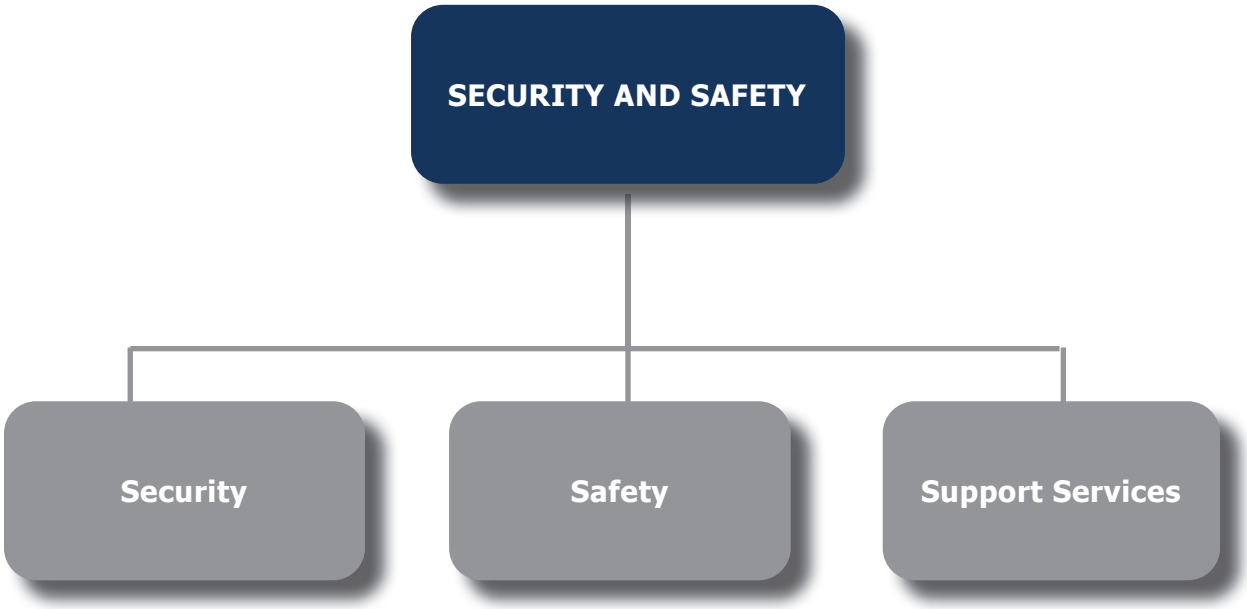
Position Title	FY2025	FY2026	FY2027
Administrative Assistant	1	0	0
Business Enterprise Program Manager	1	1	1
Chief of Contract Compliance	1	1	0
Chief of Contract Services	1	1	1
Chief of Procurement	1	1	1
Contract Compliance Analyst	7	8	7
Contract Compliance Coordinator	1	1	1
Contract Compliance Manager	0	1	1
Contract Negotiator	5	5	7
Contract Specialist	6	5	5
Contracts Analyst	9	11	11
Contracts Manager	2	2	2
Deputy Chief of Contract Compliance	1	1	1
Deputy Chief of Procurement	2	2	3
Executive Secretary	2	2	2
General Manager of Procurement	1	0	0
Information Processing Operator	1	1	1
Legal Procurement Liaison	1	1	1
Outreach Specialist	1	0	0
Procurement & Construction Service Manager	1	1	1
Procurement Outreach Specialist	0	1	1
Procurement Service Administrator	0	1	1
Procurement Software Administrator	1	0	0
Procurement Support Manager	0	1	0
Procurement Technology Administrator	0	1	0
Procurement Training Specialist	2	2	2
Procurement Writer	1	1	1
Procurement Writer (Technical)	1	0	0
Project Manager	1	1	1
Purchasing Services Manager	2	2	3
Senior Buyer	1	1	0
Senior Contract Compliance Analyst	3	2	3
Senior Contract Compliance Manager	1	0	1
Senior Contract Negotiator	11	11	11
Senior Manager of Procurement	0	1	0
Senior Manager of Program Development	1	1	0
Support Services Manager	1	0	0
TOTAL	**71**	**71**	**70**

PAGE INTENTIONALLY LEFT BLANK

SECURITY AND SAFETY

SUMMARY

The Security and Safety Department is responsible for ensuring Tollway employees and facilities have a secure and safe work environment.



DEPARTMENT BUDGET

Major Account Description	2025 Actual Expenditures	2026 Budget	2027 Request	$ Change from 2026 Budget	% Change from 2026 Budget
Salary and Wages	$1,983,636	$2,307,470	$2,316,180	$8,710	
FICA and Retirement	1,104,414	1,231,580	1,181,470	(50,110)	
Payroll Sub-Total	**$3,088,050**	**$3,539,050**	**$3,497,650**	**($41,400)**	**(1.2%)**
Outside Services	28,342,134	31,900,000	32,982,660	1,082,660	
Employee Training	101,645	349,400	136,000	(213,400)	
Other Expenses	4,042	50,000	10,000	(40,000)	
Materials - Operational	-	10,000	10,000	-	
Advertising and Promotion	1,196	50,000	5,000	(45,000)	
Travel	-	5,000	5,000	-	
Contracted Maintenance Service	-	5,000	5,000	-	
Supplies - Operational	5,069	10,000	2,500	(7,500)	
Postage	383	600	-	(600)	
Supplies - Office	-	1,000	-	(1,000)	
Telephone	557	500	-	(500)	
Building Equipment	–	25,000	–	(25,000)	
Uniforms and Accessories	110	-	-	-	
Tools & Equipment	-	65,000	-	(65,000)	
Other Operating Sub-Total	**28,455,135**	**32,471,500**	**$33,156,160**	**684,660**	**2.1%**
DEPARTMENT TOTAL	**$31,543,185**	**$36,010,550**	**$36,653,810**	**$643,260**	**1.8%**

The Security and Safety Department budget request for fiscal year 2027 totals $36.7 million, reflecting an increase of $643 thousand, or 1.8 percent, compared to the fiscal year 2026 budget. Payroll totals $3.5 million and supports 25 positions.

MAINTENANCE AND OPERATIONS HIGHLIGHTS

- Salaries and wages increased by $9 thousand due to contractual adjustments.
- FICA and retirement contributions decreased by $50 thousand due to a decrease in the SERS pension contribution rate from 46.211 percent to 43.589 percent for the Tollway's calendar year.
- Outside services increased by $1.1 million based on contract increases associated with Illinois State Police.

KEY DEPARTMENTAL ACCOMPLISHMENTS, GOALS AND STRATEGIC OUTCOMES

1. Organizational Excellence
2. Diversity and Equity
3. Innovation and Technology
4. Mobility and Economic Investment
5. Sustainability

2026 ACCOMPLISHMENTS

Outcomes	Security and Safety - 2026 Accomplishments
1	Completed the final transfer of assets to the Illinois State Police and deepened operational collaboration, resulting in expanded overweight enforcement patrols, improved safety during Tollway hearings, and more secure off-site money transfers. Staff also tracked 137 overweight citations, verified court payments for accurate reconciliation, and supported Risk Insurance by obtaining and distributing ISP crash and incident reports.
1	Maintained audit-ready Illinois State Police payroll verification processes by reviewing schedules, resolving discrepancies, and confirming Tollway related court appearances. Staff processed more than 1,000 vehicle towing invoices and implemented a monthly tracking system to monitor response times and vendor performance.
3	Advanced significant security upgrades at the Central Administration building, maintenance sites, tower gates, Waukegan Toll Plaza, and the Chicago Southland Lincoln Oasis.
1	Successfully adapted to increased workload driven by new priority assignments, including expanded background checks and additional commercial overweight vehicle reporting.
1,3	Established a formal drone program to support inspections, incident documentation, and operational awareness. Developed a comprehensive drone program procedure to govern safe and compliant drone operations and obtained two FAA Part 107 certifications to enable professional flight operation.
1	Delivered extensive safety training including CPR/AED instruction for 43 Central Administration employees and CPR/First Aid training for Roadway and Fleet employees. Staff assembled fully stocked First Aid+ bags for field readiness and deployed new AED units across the agency to expand lifesaving coverage.
1	Developed a formal SOP for OSHA inquiries, produced an injury trend analysis to support strategic planning, and completed 99 safety and operational training sessions for 386 employees. Updated PPE policies and Job Safety Analyses, publishing both hard copy and digital versions for improved compliance and accessibility. Continued crane certification for newly transferred employees to ensure safe equipment operation.

2027 DEPARTMENT STRATEGIC PLAN

SECURITY AND SAFETY SHORT TERM GOALS

- Strengthen collaboration with the Illinois State Police to improve patrol coverage, enhance overweight enforcement, and reduce response times.
- Enhance Tollway Tykes events by introducing new engagement activities and expanded safety-education opportunities.
- Plan and begin the Velocity access/door group audit, reviewing individual access levels on an annual, quarterly, or monthly basis, with priority placed on high-security areas.
- Complete the final stage of the SVMS RFP and implement the new system with full Tollway camera integration and an updated naming convention.
- Document key processes and accomplishments by creating and maintaining a shared folder containing updated process documentation to support knowledge sharing and consistency.
- Continue delivering CPR-FA training to strengthen emergency preparedness.
- Become an NSC Defensive Driver certified instructor and deliver defensive-driving training to Roadway Maintenance employees.
- Continue development and deployment of the drone program.
- Create a formal procedure for OSHA incident reporting to standardize regulatory response procedures.
- Develop and deliver safety training for new equipment and expand safety-training offerings for Tollway employees.

DEPARTMENT HEADCOUNT

Position Title	FY2025	FY2026	FY2027
Business Continuity Manager	0	0	1
Chief of Security & Safety	1	1	1
Data Analyst	1	1	0
Deputy Chief of Security and Safety	0	1	1
Executive Secretary	1	1	1
Health & Safety Training Specialist	1	1	1
Health and Safety Manager	2	2	2
Investigations Secretary III	1	1	1
Manager of Quality Control & Oversight	1	1	1
Police Records Specialist	7	0	0
Project Manager	1	1	1
Records & Info Management Specialist	0	1	0
Safety Incident Inv Specialist	1	1	1
Safety Specialist	1	1	0
Security & Safety Data Specialist II	0	6	6
Security Manager	1	1	1
Security Operations Specialist	0	0	3
Security Specialist	1	1	0
Senior Manager of Safety and Training	0	0	1
Senior Manager of Security	1	1	1
Support Services Manager	1	1	1
Support Services/Assistant Timekeeper	1	1	0
Toll Audit Supervisor	1	1	0
Video Surveillance Supervisor	1	1	1
TOTAL	**25**	**26**	**25**



I-290/I-88 Interchange Project at I-294, facing north near Elmhurst.



I-490/IL 390 Interchange construction near Bensenville.

CAPITAL

The Illinois Tollway's 2027 capital investment advances three major programs that together shape the agency's long-term infrastructure vision. *Move Illinois* expenditures consist of reconstruction and system expansion efforts with a 2027 budget of $845.4 million. *Bridging the Future*, a seven-year modernization plan spanning 2025 to 2031, supports continued system upgrades and corridor readiness with a 2027 budget of $505.0 million. Beginning the next era of investment, *Driving Connections* launches in 2027 and extends through 2042, initiating design and early project development across all five Tollway corridors with a 2027 budget of $95.9 million. Together, these programs comprise a total 2027 capital budget of $1.446 billion, reinforcing the Tollway's commitment to maintaining and modernizing a safe, reliable, and region-shaping transportation network.

($ millions)	2025 Actual Expenditures	2026 Budget	2026 Forecasted Expenditures	2027 Request
Move Illinois Capital Program Total	$985.1	$1,104.4	$933.6	$845.4
Bridging The Future Total	$12.7	$155.7	$156.3	$505.0
Driving Connections Capital Program Total	$0.0	$0.0	$0.0	$95.9
Capital Program Total	**$997.8**	**$1,260.1**	**$1,089.9**	**$1,446.3**

MOVE ILLINOIS: THE ILLINOIS TOLLWAY DRIVING THE FUTURE

In August 2011, the Illinois Tollway's Board of Directors approved a comprehensive $12.15 billion capital program, *Move Illinois:* The Illinois Tollway Driving the Future, to improve mobility, relieve congestion, reduce pollution, link economies across Northern Illinois and keep the Tollway system in a state of good repair. Originally planned as a 15-year initiative beginning in 2012, subsequent Board-approved modifications extended the program through 2027, making fiscal year 2027 the 16th year of the program. By resolution adopted in April 2017, the Board of Directors approved certain enhancements to the *Move Illinois* capital program, primarily with respect to the central portion of the Tri-State Tollway (I-294) and increased the authorized total cost to $14.3 billion. By resolution adopted in December 2023, the Board of Directors approved additional funding for the *Move Illinois* capital program, primarily with respect to the Elgin O'Hare Western Access Project and other emerging projects, increasing the authorized total cost to $15.2 billion.

As of October 2026, the *Move Illinois* capital program is expected to be completed at the projected cost of $15.2 billion. Currently, program expenditures are projected to total $14.5 billion through the end of 2027.

($ millions)	2025 Actual Expenditures	2026 Budget	2026 Forecasted Expenditures	2027 Request
Existing System Needs				
Jane Addams Memorial Tollway (I-90)	$0.2	$0.1	$0.1	$1.1
Tri-State Tollway (I-94/I-294/I-80)	$373.1	$293.8	$277.7	$105.1
Veterans Memorial Tollway (I-355)	$0.1	$0.0	$0.0	$0.0
Reagan Memorial Tollway (I-88)	$11.5	$5.2	$7.3	$1.2
Systemwide Improvements	$247.2	$298.0	$221.3	$310.8
Existing System Needs Total	**$632.1**	**$597.2**	**$506.5**	**$418.1**
System Expansion				
Tri-State Tollway (I-294)/I-57 Interchange	$0.0	$0.0	$0.1	$3.6
Elgin O'Hare Western Access Project	$325.9	$400.5	$357.6	$350.8
Other Emerging Projects	$51.5	$106.8	$75.9	$72.9
System Expansion Total	**$377.4**	**$507.2**	**$433.6**	**$427.2**
Agreement Reimbursements and Other Adjustments	$(24.4)	-	$(6.4)	-
***Move Illinois* Program Total**	**$985.1**	**$1,104.4**	**$933.6**	**$845.4**

Notes:

1. 2025 Actual Expenditures and 2026 Forecasted expenditures reflect cost recoveries of ($24.4) million and ($6.4) million pursuant to intergovernmental agreements (IGA). 2027 Request does not reflect any IGA reimbursements.
2. Totals may not add due to rounding.

Overview: 2026 Move Illinois Program – Year Fifteen

Existing System Needs

The *Move Illinois* capital program commits funds to deliver improvements across the Illinois Tollway system – including rebuilding and widening the Jane Addams Memorial Tollway (I-90) from the Tri-State Tollway (I-294) to Rockford and the Central Tri-State Tollway from 95th Street to Balmoral Avenue with accommodations for transit. The program also provides for rehabilitation of the Reagan Memorial Tollway (I-88), interchange improvements, repair and maintenance of bridges systemwide and reconstruction and rehabilitation of maintenance facilities. The program provides upgrades for toll collection technology, intelligent transportation systems technology, program support and other capital needs.

Jane Addams Memorial Tollway (I-90)
The current *Move Illinois* Program budget for the Jane Addams Memorial Tollway (I-90) is $2.5 billion, including $220 million made available from the Congestion-Relief Program. On the corridor's western segment, rebuilding and widening from Mill Road to the Elgin Toll Plaza was completed in 2014.

Rebuilding and widening the eastern segment of the roadway from the Elgin Toll Plaza to the Tri-State Tollway (I-294) was completed in 2016. In 2026, $0.1 million was spent to complete grading improvements.

Tri-State Tollway (I-94/I-294/I-80)
In 2026, the Tollway anticipated spending $277.7 million on the corridor. Design efforts for roadway reconstruction and widening between 95th Street and Balmoral Avenue continued with expenditures of $3.9 million. Reconstruction and widening between St. Charles Road and North Avenue was completed with $35.2 million in spending. Roadway reconstruction and widening was completed between Flagg

Creek near I-55 to Cermak Road with $45.0 million in spending. Southbound roadway and ramp construction at the I-290/I-88 Interchange continued for a total of $155.0 million. Construction inspection services across the corridor totaled more than $27.9 million in 2026.

Work on various bridge and ramp repairs, as well as pavement overlay and markings continued with roughly $0.4 million in expenditures.

Veterans Memorial Tollway (I-355)
Approximately $0.02 million was spent on the Veterans Memorial Tollway (I-355) in 2026, primarily to complete payments pursuant to an agreement with Will County Forest Preserve District for landscaping installation.

Reagan Memorial Tollway (I-88)
In 2026, approximately $7.3 million was spent on the Reagan Memorial Tollway (I-88). Work completed for York Road Bridge reconstruction, while closeout completed on pavement repairs between Illinois Route 251 and Illinois Route 56 as well as bridge repairs over the Union Pacific Railroad.

Systemwide Projects
In 2026, $221.3 million was designated for systemwide improvements including $38.6 million for bridge, pavement and safety improvements. More than $10.7 million in maintenance facility upgrades were completed including facility improvements and roof reconstruction at the central warehouse and sign shop, as well as improvements at the Alsip (M-1) maintenance facility. $115.0 million was allocated for non-roadway and other capital projects and approximately $55.4 million was expended on program support activities, including project management services, materials engineering services, utility relocations, support staff and land acquisition support services.

System Expansion

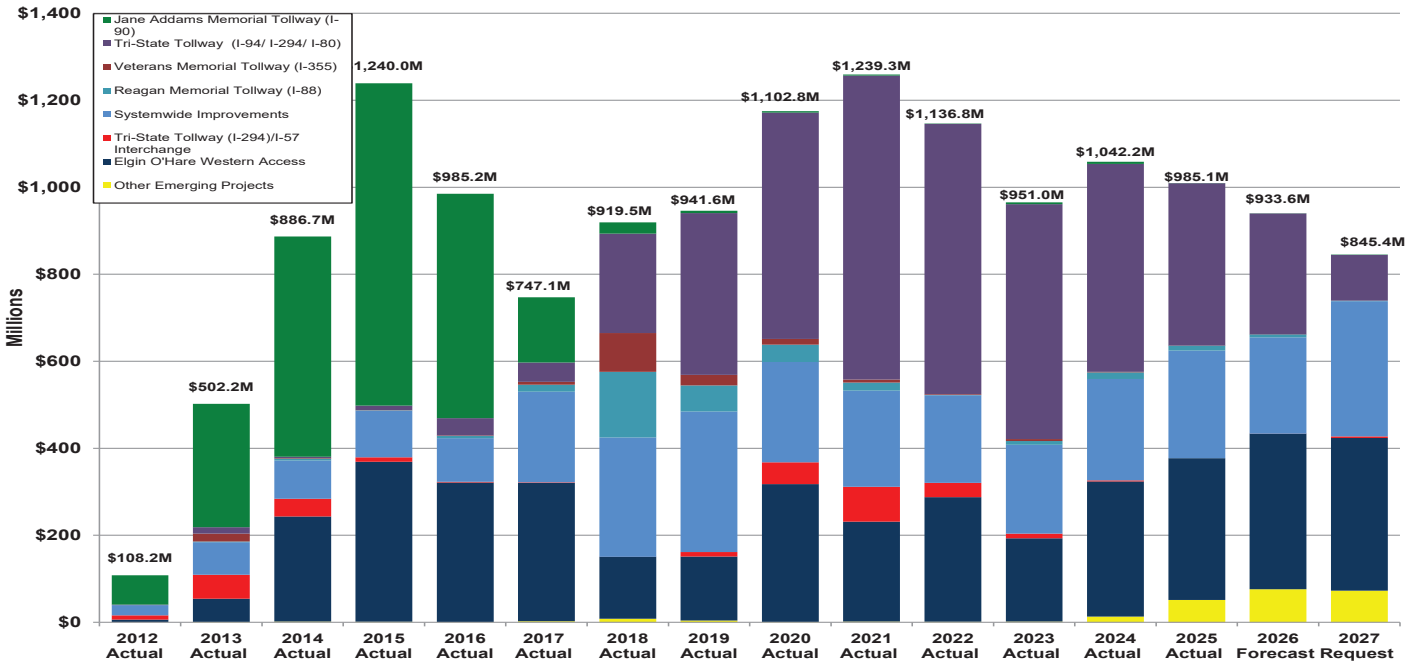
The *Move Illinois* Program includes regional projects that will promote economic development by providing an opportunity to stimulate local economies and provide infrastructure improvements necessary to continue to support the quick and efficient transport of goods, services and workers.

Tri-State Tollway (I-294)/I-57 Interchange
The first phase of construction was completed in October 2014, allowing movements from northbound I-57 to I-294 and from I-294 to southbound I-57, as well as new access at 147th Street. In 2022, the second phase of the interchange opened providing traffic access to four new ramps connecting southbound I-57 to I-294 and I-294 to northbound I-57. In 2026, $0.1 million was spent completing project closeout activities for utility services.

Elgin O'Hare Western Access Project
In 2026, expenditures related to construction of the new I-490 Tollway included approximately $357.6 million. Design services continued with expenditures of $9.3 million. Approximately $271.0 million was anticipated for construction and inspection activities in 2026, including $162.5 million for the replacement of the Union Pacific Railroad Bridge over Franklin Avenue, the CPKC Bensenville Yard and Metra rail, as well as construction of a new I-490 bridge crossing. Roadway construction on the north leg of I-490 began from Irving Park Road to Devon Avenue, and from Devon Avenue to Pratt Boulevard. Construction also included $53.9 million in ongoing work for the I-490/IL 390 Interchange while closeout occurred on the I-490/I-90 interchange. Other I-490 efforts in 2026 include closeout of the O'Hare International Airport 10R runway approach lighting relocation for $3.8 million, as well as construction of the new I-490/Franklin Avenue Interchange including opening of I-490 from I-294 to Franklin Avenue. Right-of-way acquisitions and utility relocation expenditures of $32.8 million were allocated in support of the new I-490 Tollway.

Overview: 2027 *Move Illinois* Program – Year Sixteen

In 2027, the fiscal year capital budget includes funding for the 16th year of the *Move Illinois* Program. For fiscal year 2027, approximately $845.4 million is allocated for *Move Illinois*.



Note: The total amount of the actual intergovernmental agreement from 2012 to 2025 is $231.9 million, with an estimated $6.4 million for 2026. The request for 2027 does not include any reimbursements related to the IGA.

Existing System Needs

Jane Addams Memorial Tollway (I-90)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct					
Infrastructure Replacement/ Congestion Relief	Reconstruct 6 Lanes/ Add 2 Lanes	Kennedy Expressway to Elgin Toll Plaza (9) (MP 79.0 to 54.0)	25.0	2013-2016	$0.1
Infrastructure Replacement/ Congestion Relief	Reconstruct 4 Lanes/ Add 2 Lanes	Elgin Toll Plaza (9) to Illinois Route 47 (MP 54.0 to 46.5)	7.5	2013-2016	$1.0
Infrastructure Replacement/ Congestion Relief	Reconstruct 4 Lanes/ Add 2 Lanes	Illinois Route 47 to I-39 (MP 46.5 to 17.5)	29.0	2013-2016	$0.0
Infrastructure Renewal	Bridge and Ramp Repairs	Corridorwide		2013-2027	$0.0
	Utilities / ROW and Corridor Support	Corridorwide			$0.0
				Jane Addams Memorial Tollway (I-90) Total:	**$1.1**

Jane Addams Memorial Tollway (I-90)

The current *Move Illinois* Program budget for the Jane Addams Memorial Tollway (I-90) is $2.5 billion including $220 million made available from the Congestion-Relief Program to fund reconstruction and widening work completed in 2016 and bridge and ramp repairs. Approximately $1.1 million will be expended in 2027, primarily related to intergovernmental agreement payments for dynamic message sign removal and replacement at I-39 and US Route 20 near Rockford.

Tri-State Tollway (I-94/I-294/I-80)

Tri-State Tollway (I-94/I-294/I-80)

($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct					
Infrastructure Replacement	Reconstruct 8 Lanes/ Add 2 Lanes	95th Street to Balmoral Avenue (MP 17.7 to 40.0)	22.3	2019-2027	$102.0
Infrastructure Replacement	Reconstruct 4 Lanes	Edens Spur (MP 25.0 to 30.0)	5.0	2018-2020	$0.0
Infrastructure Renewal	Bridge and Ramp Repairs	Corridorwide		2018-2027	$0.0
	Utilities/ROW and Corridor Support	Corridorwide			$3.1
				Tri-State Tollway (I-94/I-294/I-80) Total:	**$105.1**

As part of the *Move Illinois* Program, the Tollway will invest more than $4 billion to reconstruct and improve the Central Tri-State Tollway from 95th Street to Balmoral Avenue, reconstruct the Edens Spur and complete bridge and ramp repairs. In 2027, the Tollway has allocated $105.1 million for the corridor under the *Move Illinois* Program.

Design efforts for roadway reconstruction and widening between 95th Street and Balmoral Avenue will be largely complete, with minimal design support planned in 2027 estimated at $3.3 million. Closeout for the reconstruction and widening of mainline roadway between Flagg Creek near I-55 to Cermak Road is anticipated to be completed with $13.6 million planned for 2027. Construction activities for southbound roadway and ramp construction at the I-290/I-88 Interchange are also anticipated to be completed with a total of $55.8 million allocated in 2027. Construction inspection services across the corridor are expected to total $6.8 million in 2027

Veterans Memorial Tollway (I-355)

($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Restore					
Infrastructure Renewal	Mill, Patch and Overlay	I-55 to Boughton Road, Collector-Distributor Roads, and North Avenue to Army Trail Road (MP 12.5 to 30.0)	17.5	2013	$0.0
Infrastructure Renewal	Mill, Patch and Overlay	I-55 to Army Trail Rd (MP 12.3 to 30.0)	17.5	2018-2019	$0.0
Infrastructure Renewal	Bridge & Ramp Repairs	I-80 to Army Trail Rd (MP 0.0 to 30.0)	30.0	2012-2026	$0.0
	Utilities / ROW and Corridor Support	Corridorwide			$0.0
				Veterans Memorial Tollway (I-355) Total:	**$0.0**

Veterans Memorial Tollway (I-355)

Reagan Memorial Tollway (I-88)

Reagan Memorial Tollway (I-88)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct					
Infrastructure Replacement	Reconstruct 6 Lanes	York Road to I-290 (MP 139.0 to 140.5)	1.5	2018-2019	$0.0
Infrastructure Replacement	Reconstruct 4 Lanes	East-West Connector between I-294 / I-88	3.7	2018-2020	$0.0
				Sub Total:	**$0.0**
Restore					
Infrastructure Renewal	Mill, Patch and Overlay	Illinois Route 251 to Illinois Route 56 (MP 76.0 to 114.0)	38.1	2017-2019	$0.3
Infrastructure Renewal	Mill, Patch and Overlay	Aurora Toll Plaza (61) to Illinois Route 59 (MP 118.0 to 123.5)	5.5	2020-2021	$0.0
Infrastructure Renewal	Bridge and Ramp Repairs	Corridorwide		2018-2027	$0.4
	Utilities / ROW and Corridor Support	Corridorwide			$0.5
				Sub Total:	**$1.2**
				Reagan Memorial Tollway (I-88) Total:	**$1.2**

Approximately $1.2 million will be spent in 2027 for remaining fiber-optic work, bridge and ramp repairs, and land acquisition services.

Systemwide Projects

An estimated $310.8 million is expected to be spent in 2027 on systemwide improvements including $14.0 million for bridge, pavement and safety improvements. Closeout of systemwide facility upgrades is expected to be completed in 2027, with approximately $1.4 million budgeted for facility design services.

In addition, $285.0 million is budgeted for other capital expenditures such as fleet, General Engineering Consultant services, Traffic Engineer services, intelligent transportation systems technology, traffic and incident management system, the Job Order Contracting Program and back-office system replacement. Approximately $6.3 million is anticipated to be spent on program support activities, including program management software, materials engineering services and various environmental monitoring studies.

Systemwide
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Systemwide Maintenance Facilities					
Infrastructure Replacement	Reconstruct	All	n/a	2014-2027	$1.4
				Systemwide Maintenance Facilities Subtotal	**$1.4**
Systemwide Improvements					
Infrastructure Renewal	Bridge, Pavement, Drainage and Safety Appurtenance Repairs	Systemwide	n/a	2012-2027	$14.0
Infrastructure Enhancement	Information Technology	Systemwide	n/a	2012-2027	$57.0
Capital Requirements	Other Capital Projects	Systemwide	n/a	2017-2027	$157.2
Access Expansion	Service Interchanges	Systemwide	n/a	2012-2027	$4.1
Toll Collection Upgrades	Business Systems/Toll Plaza Modifications for Electronic Tolling Upgrades	Systemwide	n/a	2012-2027	$70.6
	Utilities/ROW and Corridor Support	Systemwide	n/a	2012-2027	$0.2
	Program Support	Systemwide	n/a	2012-2027	$6.3
				Systemwide Improvements Subtotal:	**$309.4**
				Systemwide Total:	**$310.8**

System Expansion

Tri-State Tollway (I-294)/I-57 Interchange

The *Move Illinois* Program includes construction of a new interchange at the Tri-State Tollway (I-294) and I-57. The first phase of construction was completed in October 2014, allowing movements from northbound I-57 to I-294 and from I-294 to southbound I-57, as well as new access at 147th Street. The second phase of interchange construction began in 2019 and was completed in September 2022. In 2027, there are $3.6 million of expenditures for project closeout.

Tri-State (I-294)/I-57 Interchange

($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
System Expansion	New Ramps, Structures and Toll Plazas	New Ramps to and from I-294 and I-57 and to and from 147th Street	n/a	2012-2014	$0.0
System Expansion	New Ramps, Structures and Toll Plazas	Other Ramps	n/a	2019-2027	$3.6
	Utilities / ROW and Corridor Support		n/a	2019-2026	$0.0
				Tri-State (I-294)/I-57 Interchange Total:	**$3.6**

Elgin O'Hare Western Access Project

The Elgin O'Hare Western Access Project includes delivery of the new Illinois Route 390 Tollway from U.S. Route 20 to the west side of O'Hare International Airport, completed in 2017. The project also includes construction of portions of the new I-490 Tollway from Jane Addams Memorial Tollway (I-90) to the Tri-State Tollway (I-294). These improvements will provide access to O'Hare International Airport from the west and improve travel efficiency by reducing congestion on the local roadway network. In 2027, the Tollway continues to pursue planning, design and construction to deliver the new I-490 Tollway.

In 2027, approximately $350.8 million is allocated for the I-490 Tollway Project. Design services will continue with planned expenditures of $6.3 million. Approximately $273.3 million is anticipated to be spent on construction and inspection in 2027. Construction is continuing for the replacement of Union Pacific Railroad Bridge over Franklin Avenue, the CPKC Bensenville Yard and Metra rail, as well as construction of a new I-490 bridge crossing. Construction in 2027 will also include ongoing work for I-490 roadway and bridge construction between Devon Avenue and Pratt Boulevard, at the I-490/IL 390 Interchange and for remaining construction at the new I-490/Franklin Avenue Interchange. Right-of-way acquisition and utility relocation will also continue in support of the new I-490 Tollway.

Elgin O'Hare Western Access
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
System Expansion	Repair 4 Lanes/ Add 2 Lanes and Construct Tolling Facilities	Existing Elgin O'Hare Expressway U.S. Route 20 to Rohlwing Road	6.0	2013-2016	$2.3
System Expansion	Construct 4 New Lanes	Elgin O'Hare Extension Rohlwing Road to York Road via Thorndale Avenue	4.8	2014-2025	$54.9
System Expansion	Construct 4 New Lanes	South Leg of Western Access Thorndale Avenue to I-294 via York Road	3.0	2016-2027	$145.6
System Expansion	Construct 4 New Lanes	North Leg of Western Access Thorndale Avenue to I-90 via York Road	3.2	2015-2027	$115.3
	Utilities / ROW and Corridor Support		n/a	2012 - 2027	$32.7
				Elgin O'Hare Western Access Total:	**$350.8**

BRIDGING THE FUTURE

Bridging the Future is a $2 billion, seven-year capital plan approved by the Illinois Tollway Board of Directors in December 2024. This plan provides for planning, design and construction services that complement infrastructure investments already underway. *Bridging the Future* establishes a path forward for 2025-2031, allowing the Tollway to continue modernization of its infrastructure and address maintenance needs across the Tollway system. In addition, the new plan lays a foundation for advance work to support the new *Driving Connections* capital program and provide consistent delivery of infrastructure investment in the region.

($ millions)	2025 Actual Expenditures	2026 Budget	2026 Forecasted Expenditures	2027 Request
Connecting Infrastructure	$3.9	$10.6	$9.4	$20.8
Preparing For Tomorrow	$0.0	$0.4	$2.1	$118.5
Improving Mobility	$4.1	$59.1	$49.0	$144.6
Modernizing The System	$4.8	$85.7	$95.9	$221.1
Bridging The Future Plan Total	**$12.7**	**$155.7**	**$156.3**	**$505.0**

Overview: 2026 Bridging the Future Plan – Year Two

Connecting Infrastructure

The *Bridging the Future* budget for Connecting Infrastructure projects is providing funding for interchange design and construction that add and improve access to communities along the Tollway system, unlock opportunities, and maximize the system's potential.

In 2026, $9.4 million was spent on master planning for the I-355/I-88 Interchange and for phase two design of the Reagan Memorial Tollway (I-88) York Road Interchange and the Illinois Route 390 County Farm Road Interchange.

Preparing For Tomorrow

Preparing For Tomorrow projects will continue the Tollway's commitment to innovation and advancing the Tollway system. This includes allocating funds for pilot programs and studies that will allow the Tollway to remain a leader in innovation, sustainability and regional mobility.

In 2026, $2.1 million was spent on fiber-optic network management and maintenance services.

Improving Mobility

Under Improving Mobility projects, the Tollway will continue a commitment to improving mobility by providing additional investments for bridge reconstruction across the system and investing in strategic widening projects that reduce potential congestion and improve driver experience.

In 2026, the Tollway allocated $49.0 million, including $10.5 million for design services for future construction on the Tri State Tollway (I-94/I-294) and the new I-490 Tollway. Approximately $38.4 million was spent on construction and inspection including ITS improvements, landscaping, and pavement marking from 95th Street to Balmoral Avenue, as well as I-490 Tollway grading and drainage improvements from Beeline Drive to Supreme Drive.

Modernizing the System

Modernizing the System projects reaffirm the Tollway's reputation of maintaining its roadways to the highest standards and incorporating the latest technology and will ensure continued investments in system improvements and maintenance priorities, including for bridge repairs, pavement rehabilitation and funding for improvements to toll plazas and Tollway facilities.

In 2026, $95.9 million was spent on Modernizing the System projects. Of this total, $86.8 million supported systemwide bridge, pavement, and safety improvements, including $12.9 million in design services. An additional $9.1 million was invested in future toll plaza improvements.

Overview: 2027 Bridging the Future Plan – Year Three

Connecting Infrastructure

In 2027, $20.8 million is allocated, including $10.2 million for master planning and design services for the I-355/I-88 Interchange, the Reagan Memorial Tollway (I-88) York Road Interchange and the Illinois Route 390/ County Farm Road Interchange and $10.6 million for construction and inspection on the Illinois Route 390/ County Farm Road Interchange as well as the Lake Cook Road Bridge.

Preparing For Tomorrow

In 2027, approximately $118.5 million is allocated within the corridor, including $50.3 million for program support activities including project management services, materials engineering services, support staff, and land acquisition support services and $68.2 million for business systems.

Improving Mobility

In 2027, $144.6 million is allocated to continue construction activities for the Central Tri-State Tollway (I-294) Project including overlay and pavement marking from Flagg Creek to Cermak Road as well as the Hinsdale and O'Hare oasis site redevelopment. Roadway and bridge construction will begin south of O'Hare International Airport for the I-490 Tollway Project. Design services continue for future improvements on the Tri State Tollway (I-94/I-294), the Reagan Memorial Tollway (I-88) and the Elgin O'Hare western landside reserve area.

Modernizing the System

In 2027, $221.1 million is allocated for system improvements including $7.8 million for design services for resurfacing work on the Jane Addams Memorial Tollway (I-90) and for toll plaza improvements along the Tri-State Tollway (I-294), Reagan Memorial Tollway (I-88) and Veterans Memorial Tollway (I-355). Approximately $164.7 million is expected to be spent on construction and inspection activities in 2027 for systemwide bridge and pavement repairs, as well as $46.6 million for plaza improvements.

DRIVING CONNECTIONS

Driving Connections is the Illinois Tollway's next long-term capital program, providing $26.5 billion in strategic investments across the region to improve infrastructure, enhance mobility and support a thriving regional economy. Building on the achievements of *Move Illinois* and *Bridging the Future*, the program advances a shared vision that delivers lasting benefits for customers and communities.

Overview: 2027 Driving Connections Program – Year One

($ millions)	2027 Request
Driving Connections **Program**	
Veterans Memorial Tollway I-355	$16.0
Reagan Memorial Tollway - I-88	$42.5
South Tri-State Tollway - I-294	$4.5
North Tri-State Tollway - I-294/I-94/Edens Spur	$10.0
Central Tri-State Tollway - I-294	$5.2
Jane Addams Memorial Tollway - I-90	$12.5
Elgin O'Hare Western Access -– IL 390 / I-490	$2.5
Program-wide	$2.7
***Driving Connections* Capital Program Total**	**$95.9**

Veterans Memorial Tollway (I-355)

Veterans Memorial Tollway (I-355)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct					
"Infrastructure Replacement/ Congestion Relief "	Reconstruct	I-88/I-355 Interchange Reconstruction		2032-2035	$0.0
Corridor Modernizations	Reconstruct/Add Lanes	I-355 Reconstruction and Widening, I-55 to Army Trail Road (MP 12.4 to 30.0)	17.6	2028-2039	$16.0
Infrastructure Renewal	Road and Bridge Repairs	I-355 Road and Bridge Rehabilitation, I-80 to I-55 (MP 0.0 to 12.5)	12.5	2028-2041	$0.0
Smart Infrastructure and Innovation	Fiber/ITS Upgrades	I-355 Fiber Upgrades		2035-2037	$0.0
				Veterans Memorial Tollway (I-355) Total:	**$16.0**

The Veterans Memorial Tollway (I-355) is a 30-mile gateway to west-suburban communities and economies in Cook, Will and DuPage counties. After nearly four decades in operation, investments are needed to resolve worsening congestion and improve aging infrastructure. The Tollway seeks to reimagine I-355 as an innovation corridor of the future, adapting to the dynamic and growing region it supports, and solidifying its critical role in the region's transportation network. The *Driving Connections* Program anticipates a $6.63 billion investment in I-355.

In 2027, $16.0 million has been allocated for design services for noise wall replacement between I-55 and Army Trail Road and for widening between Roosevelt Road and North Avenue.

Reagan Memorial Tollway (I-88)

Reagan Memorial Tollway (I-88)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct/Rehabilitate					
Infrastructure Replacement	Reconstruct	I-88 Reconstruction, Steward Road to Butterfield Road (IL 56) (MP 76.9 to 113.0)	36.1	2028-2037	$33.7
Infrastructure Renewal/ Congestion Relief	Rehabilitate/ Widen	I-88 Road and Bridge Rehabilitation and Widening, Aurora Toll Plaza to Washington Street (MP 117.8 to 126.5)	8.7	2028-2042	$3.8
Infrastructure Renewal/ Congestion Relief	Rehabilitate/ Widen	I-88 Road and Bridge Rehabilitation and Widening, Washington Street to Eisenhower Expressway (MP 126.5 to 140.3)	13.8	2028-2042	$5.0
Infrastructure Renewal	Rehabilitate	I-88 Road and Bridge Rehabilitation, US 30 to Steward Road (MP 44.0 to 76.90)	32.9	2028-2042	$0.0
Smart Infrastructure and Innovation	Fiber/ITS Upgrades	I-88 Fiber Upgrades		2028-2037	$0.0
Infrastructure Renewal	Rehabilitate	I-88 Road and Bridge Rehabilitation, IL 56 to Aurora Toll Plaza (MP 113.0 to 117.8)	4.8	2028-2042	$0.0
				Reagan Memorial Tollway (I-88) Total:	**$42.5**

The Reagan Memorial Tollway (I-88) is a 96-mile roadway connecting major population centers in the Chicago metro region to western Illinois, the Quad Cities and Iowa. Already accommodating more than 240,000 vehicles per day, the I-88 corridor serves one of the fastest-growing regions of the state and is emerging as an economic center that includes the booming technology, freight and logistics industries. The *Driving Connections* Program anticipates a $3.53 billion investment in I-88 to ensure this vital economic corridor continues to meet the growing demands of the region.

In 2027, $42.5 million has been allocated for design services for Eola Road Bridge reconstruction as well as for design for roadway reconstruction and bridge rehabilitation from Steward Road to Illinois Route 56.

South Tri-State Tollway (I-294)

South Tri-State Tollway (I-294)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct/Rehabilitate					
Infrastructure Renewal/ Replacement	Rehabilitate/ Reconstruct	I-294 Road Rehabilitation and Bridge Reconstruction, 159th Street to 95th Street (MP 5.0 to 17.5)	12.5	2028-2042	$0.0
Infrastructure Renewal/ Congestion Relief	Add Lanes Rehabilitate/ Widen	I-294 Road and Bridge Rehabilitation and Widening, IL 394 to 159th Street (MP 0.0 to 5.0)	5.0	2028-2042	$4.5
				South Tri-State Tollway (I-294) Total:	**$4.5**

The South Tri-State Tollway (I-294/I-80) is an 18-mile roadway segment providing critical transportation access to the growing economies and vibrant communities of the Chicago Southland, while also serving as the largest connection point between Indiana and Illinois. Investments and improvements to the South Tri-State benefit not only the Southland, but the region and the greater Midwest as a whole. The *Driving Connections* program anticipates a $2.39 billion infrastructure investment in the Chicago Southland.

In 2027, $4.5 million has been allocated for design services for road and bridge rehabilitation and widening from 171st Street to 159th Street.

North Tri-State Tollway (I-94/I-294/Edens Spur)

North Tri-State Tollway (I-294/I-94/Edens Spur)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct/Rehabilitate					
Infrastructure Renewal/ Replacement	Rehabilitate/ Reconstruct	I-94 Road Rehabilitation and Bridge Reconstruction, Russell Road to Buckley Road (MP 1.0 to 13.8)	12.8	2028-2042	$4.1
Infrastructure Renewal/ Congestion Relief	Rehabilitate/ Widen"	I-94 Road and Bridge Rehabilitation and Widening, Half Day Road (IL 22) to Edens Spur (MP 21.8 to 25.0)	3.2	2028-2041	$4.1
Infrastructure Renewal	Rehabilitate	I-294 Road and Bridge Rehabilitation, Balmoral Avenue to Edens Spur (MP 39.8 to 52.7)	12.9	2028-2042	$0.0
Infrastructure Renewal	Rehabilitate	I-94 Road and Bridge Rehabilitation, Buckley Road to Half Day Road (IL 22) (MP 13.8 to 21.8)	8.0	2028-2042	$1.6
Infrastructure Renewal	Rehabilitate	I-94 Road and Bridge Rehabilitation, I-294 to Edens Expressway (MP 25.0 to 29.0)	4.0	2028-2042	$0.2
Smart Infrastructure and Innovation	Fiber/ITS Upgrades	I-294/I-94 North Fiber Upgrades	77.5	2028-2030	$0.0
				North Tri-State Tollway (I-294/I-94/Edens Spur) Total:	**$10.0**

The North Tri-State Tollway is the primary interstate segment serving more than 700,000 residents in Lake County and serves as the key link between Chicagoland and Wisconsin, unlocking access to major commercial developments, recreation areas and communities. The *Driving Connections* Program anticipates a $3.07 billion investment in the North Tri-State.

In 2027, $10.0 million has been allocated for design services for I-294 road and bridge widening from Illinois Route 22 to Deerfield Road, bridge reconstruction between Milwaukee Avenue and Everett Road, roadway and bridge rehabilitation from I-294 to the Edens Expressway, as well as for active traffic management installation between Grand Avenue and O'Plaine Road

Jane Addams Memorial Tollway (I-90)

Jane Addams Memorial Tollway (I-90)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Rehabilitate					
Infrastructure Renewal	Rehabilitate	I-90 Road and Bridge Rehabilitation, Elgin Toll Plaza to Kennedy Expressway (MP 53.8 to 78.5)	24.7	2028-2042	$4.4
Infrastructure Renewal	Rehabilitate	I-90 Road and Bridge Rehabilitation, Kishwaukee River to Elgin Toll Plaza (MP 18.3 to 53.8)	35.5	2028-2042	$2.9
Infrastructure Renewal	Rehabilitate	I-90 Road and Bridge Rehabilitation, Rockton Road to Kishwaukee River (MP 3.0 to 18.3)	15.3	2028-2042	$0.0
Smart Infrastructure and Innovation	Fiber/ITS Upgrades	I-90 Fiber Upgrades	75.8	2028-2037	$5.2
				Jane Addams Memorial Tollway (I-90) Total:	**$12.5**

The Jane Addams Memorial Tollway (I-90) is a vital link for commuters and freight traffic between Chicago and commerce centers in the northwest suburbs, as well as the primary link between Chicagoland and more than 330,000 residents in the Rockford metro region on the western section of the corridor. As the longest interstate highway in the nation, I-90 is also a major thoroughfare for east-west transcontinental freight and passenger traffic. The *Driving Connections* Program anticipates a $2.60 billion investment in I-90.

In 2027, $12.5 million has been allocated for design services for future fiber optic upgrades from Rockton Road to the Kennedy Expressway as well as for bridge reconstruction between Rockton Road and Rote Road.

Central Tri-State Tollway (I-294)

Central Tri-State Tollway (I-294)
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Rehabilitate					
Infrastructure Renewal	Rehabilitate	I-294 Road and Bridge Rehabilitation, Wolf Road to Balmoral Avenue (MP 36.5 to 39.8)	3.3	2028-2042	$5.2
Infrastructure Renewal	Rehabilitate	I-294 Road and Bridge Rehabilitation, 95th Street to Wolf Road (MP 17.5 to 36.5)	19.0	2028-2042	$0.0
Smart Infrastructure and Innovation	Fiber/ITS Upgrades	I-294 Fiber Upgrades	0.9	2028-2030	$0.0
				Central Tri-State Tollway (I-294) Total:	**$5.2**

Serving more than half-a-million vehicles per day, the Central Tri-State Tollway (I-294) segment is the backbone of the Illinois Tollway system. This plan builds upon significant advancements made in recent capital programs to continue improving and strengthening the Central Tri-State. The *Driving Connections* program anticipates a $1.87 billion investment in the Central Tri-State (I-294).

In 2027, $5.2 million has been allocated for design services for construction of the I-294/Irving Park Road interchange.

Illinois Route 390 - I-490 Tollways

Illinois Route 390 / I-490 Tollways

($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Rehabilitate					
Infrastructure Renewal	Rehabilitate	IL 390 Road and Bridge Rehabilitation, Lake Street to I-490 (MP 3.0 to 15.8)	12.8	2028-2042	$2.5
				Illinois Route 390 / I-490 Tollways Total:	**$2.5**

The Illinois Route 390 Tollway opened in 2017, streamlining access to the west side of O'Hare International Airport and the industry surrounding it. Illinois Route 390 will connect to the I-490 Tollway that is currently under construction around the western side of O'Hare Airport. Upon completion, Illinois Route 390 and I-490 will provide a crucial western bypass for the heavily congested area surrounding O'Hare Airport. The *Driving Connections* Program anticipates an $833 million investment in the Illinois Route 390 and I-490 Tollway.

In 2027, $2.5 million has been allocated for design services for Roselle Road bridge reconstruction.

Program-wide

Program-wide
($ millions)

Need	Project Type	Project Limits	Length (miles)	Construction Period	2027 Request
Reconstruct/Rehabilitate					
Infrastructure Enhancement	Capital Requirements	Non-Roadway		2028-2042	$0.0
Program Support	Program/ Operational	Program Support		2028-2042	$0.0
Regional Partnerships	Program/ Operational	Planning and Emerging Projects		2028-2042	$0.0
Infrastructure Replacement/Renewal	Facility Reconstruction/ Rehabilitation	Facility Improvements		2028-2041	$2.7
Infrastructure Renewal	Rehabilitation	Programwide Repairs		2028-2042	$0.0
Smart Infrastructure and Innovation	Business Systems Upgrades	Business Systems Upgrades		2031-2038	$0.0
Smart Infrastructure and Innovation	Plaza Upgrades	Plaza Modifications		2033-2034	$0.0
				Program-Wide Total:	**$2.7**

The Tollway's 294 miles of roadways require consistent and vigilant maintenance to ensure a resilient, high-performance roadway for Tollway customers. The Tollway system also encompasses hundreds of miles of corridors containing the non-roadway infrastructure and facilities necessary to keep the system's 1.7 million daily drivers moving safely and efficiently. These components are a critical part of the program to guarantee that the Tollway continues operating at peak condition. The *Driving Connections* Program anticipates a $5.57 billion in regional and program-wide support.

In 2027, $2.7 million has been allocated for design services for facility improvements to include the replacement of the Park Ridge (M-3) and Gurnee (M-4) maintenance facilities.

2027 Other Capital Projects

To sustain the Tollway's operations and ensure the continued safety and maintenance of its roadway network, it is essential to implement additional capital projects alongside the *Move Illinois* Program. While *Move Illinois* covers major components of the Tollway's capital program, other critical initiatives must also be addressed. These include deploying new technologies to manage congestion, reduce travel times, and enhance customer service, as well as upgrading maintenance buildings and related infrastructure to preserve the Tollway's assets. To support these efforts, the Tollway has allocated $94.1 million for additional capital projects in 2027.

General Consulting Services - $26.9 Million
In 2027, funding for general consulting services is needed related to General Engineering and Traffic Engineering services, as well as design and construction management.

Equipment - $43.1 Million
The 2027 capital equipment budget includes $20.2 million for technology-related investments, including new systems such as SuccessFactors and Kahua, server and storage infrastructure, software upgrades, wrong-way vehicle detection systems, and CCTV cameras. An additional $18.2 million is allocated for new roadway vehicles and trucks to help maintain safe roadways. Another $2.2 million is designated for Intelligent Transportation Systems (ITS) projects, which will support network infrastructure, device installation, and maintenance operations. After the initial capital investment, costs in subsequent years are recorded as maintenance expenses.

Building Repairs and Maintenance - $18.9 Million
Expenditures for systemwide initiatives include facility improvement and rehabilitation.

Roadway - $5.2 Million
The capital budget will fund roadway maintenance projects, repairs, and improvements to roadways and roadway signage.

AgencyWide Research - $61 Thousand
The 2027 capital budget allocates $61 thousand in new funds for agencywide research projects to support the capital program.

Other Capital Project Highlights	2026 Carry-Over	2027 New Request
PROFESSIONAL SERVICES	**$1,185,355**	**$26,873,055**
General Consulting Services	**$1,185,355**	**$26,873,055**
General Engineering Consultant	-	19,403,260
Traffic Engineering Consultant	-	5,900,870
Systemwide Design Upon Request	842,470	561,170
Systemwide Construction Management Upon Request	307,885	932,755
National Road Research Alliance (NRRA)	-	75,000
Print Services, Web Plan, Advertising	35,000	-
EQUIPMENT	**$28,232,950**	**$43,085,600**
Technology	**$11,091,410**	**$20,263,420**
Server and Storage Infrastructure	2,380,500	4,900,000
Equipment Technology (CCTV, Security Camera)	-	6,350,000
Enterprise Resource Planning System (ERP)	-	5,200,000
Software Enhancements	3,424,000	1,240,000
Dynamic Message Sign	2,091,910	8,090
Computer Infrastructure Modernization	295,000	1,425,000
Capital Software Licensing, Services and Support	1,500,000	-
Security and Safety	1,400,000	-
Communication Tower Improvements	-	933,330
Traffic Speed Deflectometer Device Data Implementation	-	117,000
Artificial Intelligence for Pavement Distress Detection and Measurement Using Surface Images	-	90,000
Miscellaneous Equipment Systemwide	**$1,439,080**	**$2,380,920**
Systemwide I-PASS Transponders	1,119,080	880,920
Electric Vehicle Charging	-	1,500,000
Automatic Floor Scrubbers	320,000	-
Roadway Vehicles and Trucks	**$2,528,500**	**$18,249,000**
Fleet Rolling Stock List	1,628,500	18,249,000
Mechanical Roadway Sweepers	900,000	-
Intelligent Transportation Systems	**$13,173,960**	**$2,192,260**
Traffic and Incident Management System	12,350,000	-
ITS Network Support And Maintenance Management	10,000	1,080,500
ITS Construction Management Upon Request	75,000	961,760
ITS Design Upon Request	500,000	150,000
ITS Services Upon Request	238,960	-

Other Capital Project Highlights	2026 Carry-Over	2027 New Request
BUILDING REPAIRS AND MAINTENANCE	**$8,417,903**	**$18,932,097**
Systemwide	**$8,417,903**	**$18,932,097**
System-wide Facility Rehabilitation/Improvements	4,000,000	4,000,000
Central Administration Building Renovations and Improvements	3,417,903	5,482,097
Systemwide Construction Management Upon Request	-	4,000,000
Customer service interior build-out	-	3,500,000
Cubicle Furniture	-	1,000,000
Toll Plaza Exterior Façade Improvements	1,000,000	-
Washroom Construction for Truck Parking	-	750,000
JOC Administrative Services	-	200,000
ROADWAY	**$3,536,626**	**$5,156,684**
Signage	**$836,000**	**$0**
Sign Panel Fabrication And Installation Upon Request Systemwide	500,000	-
Aluminum Extrusion Refurbishing	230,000	-
Project Signing	106,000	-
Maintenance, Repairs and Improvements	**$2,700,626**	**$5,156,684**
Systemwide Pavement Roadway Management Services	2,600,626	5,156,684
Miscellaneous Roadway Enhancement/Purchases	100,000	-
GEOGRAPHIC INFORMATION SYSTEMS	**$503,750**	**$60,920**
Environmental/ Governmental	**$503,750**	**$60,920**
Agencywide Research Program	503,750	39,250
Quantifying and Minimizing Microplastics from Erosion Control Measures	-	21,670
OTHER CAPITAL PROJECTS TOTAL	**$41,876,584**	**$94,108,357**

CAPITAL PLANNING

Long-Term Capital Plan

As required by the Toll Highway Act, the Illinois Tollway developed a comprehensive capital program in August 2011 to complete the rebuilding of the 52-year-old system and commit more than $15 billion (includes additional funding and schedule changes approved by the Board in April 2017 and December 2023).

The *Move Illinois* Program was developed to improve mobility, relieve congestion, reduce pollution and create as many as 165,220 jobs and link economies across the Midwest. At the completion of 2027, the Illinois Tollway will have spent about 95.7 percent of the $15.2 billion projected cost of the *Move Illinois* Program.

Projects Include:

- Reconstruction and widening the Jane Addams Memorial Tollway (I-90) from the Tri State Tollway (I-294) near O'Hare International Airport to the I-39 Interchange in Rockford as a state-of-the-art 21st century corridor, including integration of transit.
- Reconstructing and widening the Central Tri-State Tollway (I-294) from 95th Street to Balmoral Avenue and the Edens Spur Tollway (I-94).
- Preserving the Reagan Memorial Tollway (I-88).
- Preserving the Veterans Memorial Tollway (I-355).
- Repairing roads and bridges systemwide.
- Updating and modernizing support facilities including maintenance facilities and Customer Service Centers.
- Other capital projects and planning for other emerging projects.
- Constructing the new Tri-State Tollway (I-294)/I-57 Interchange.
- Constructing the Elgin O'Hare Western Access Project including two new tollways, the I-490 Tollway and the Illinois Route 390 Tollway along with direct access to and from O'Hare International Airport.

Bridging the Future Capital Plan

At the December 19, 2024 Board meeting, the Directors also approved *Bridging the Future*, a $2 billion, seven-year capital plan. This plan provides for planning, design and construction services that complement infrastructure investments already underway. *Bridging the Future* establishes a path forward for 2025-2031, allowing the Tollway to continue modernization of its infrastructure and address maintenance needs across the Tollway system. In addition, the new plan lays a foundation for advance work to support a future capital program and provide consistent delivery of infrastructure investment in the region.

Driving Connections Capital Program

In August 2026, the Board of Directors approved the next long-term capital program that will bring improvements throughout the Illinois Tollway system. *Driving Connections* is a $26.5 billion transformative plan that will invest in all five tollways across the 12-county region between 2027 and 2042.

The *Driving Connections* capital program will improve the Tollway's transportation system and will provide customers with a resilient, modern system that connects communities, alleviates congestion, fuels economic development and will support a dynamic region for years to come. Through this program, the Tollway will be focused on five main goals including strengthening the system, driving economic growth, maximizing prior investments, expanding regional access, and advancing technology.

Projects included in *Driving Connections* include:

- Reconstruction of the I-88/I-355 Interchange.
- Widening of key roadway segments along the Reagan Memorial Tollway (I-88), Veterans Memorial Tollway (I-355), and Tri-State Tollway (I-94/I-294).
- A new interchange on western Reagan Memorial Tollway (I-88) to enhance access, support local economic growth and improve operations.
- Construct a new interchange at I-294 and Irving Park Road (Illinois Route 19).
- Complete a joint project with the Chicago Department of Aviation to support further airport development that will be served by the I-490/ IL390 Interchange.
- Evaluation of improvements at the Jane Addams Memorial Tollway (I-90)/I-290/IL 53 and Jane Addams Memorial Tollway (I-90)/I-294 interchanges to position these projects for future implementation.
- SmartRoad expansion at key locations throughout the system to improve access to key destinations, reduce congestion and improve emergency response.
- Capital projects that support interagency partnerships, emerging projects, and sustainability and innovation initiatives.
- Other capital projects that support systemwide reconstruction and rehabilitation, facility improvements and programwide repairs.

Planning Overview

The Illinois Tollway works in partnership with local communities and officials to provide the 12-county region it serves with strategic transportation solutions, recognizing the value of an integrated approach to project development and implementation. This helps balance local interests with a shared vision for the region and promotes a fair distribution of benefits.

Input from local communities is instrumental in the successful development and implementation of regionally significant transportation projects. Additionally, ongoing dialogue with local businesses ensures that long-term benefits of an improved transportation network are understood and the short-term impact of construction is clearly communicated. The Tollway's leadership continues to work closely with residents, business owners, local and state government officials, as well as other transportation agencies to continuously evaluate needs and establish priorities for providing Northern Illinois with a coordinated transportation plan.

Planning Process

The Tollway uses a comprehensive capital planning process, which includes analyzing and evaluating the needs of the Tollway and its surrounding communities, as well as developing strategies to increase system efficiency.

The planning process begins with coordination with various departments, including Finance, Engineering, Information Technology, Business Systems and Operations sharing information on departmental needs. During this process, projects are reviewed for consideration in accordance with near-term and long-range Tollway goals. Projects are evaluated through a rigorous and thoughtful prioritization process based on several criteria, including:

- Condition - assessment of existing roadway network and facilities.
- Benefit - congestion relief and improved operations.
- Safety - incident reduction, improved traffic flow and response time.
- Timing - coordination of construction and maintenance project schedules to minimize disruption to commuters.
- Community - anticipated local and regional growth.
- Financing - impact on revenue, future maintenance and operating costs.
- Cost - estimated project cost and risk.
- Land use - assessment of right-of-way needs and environmental resources.
- Multi-agency implementation support - consideration of external agency projects and initiatives.

Proposed projects are evaluated against detailed asset inventories and condition assessments to assist the Tollway in developing priorities and investment strategies. Then, a thorough cost-benefit analysis is performed to justify the proposed capital expenditures and impacts to the operating budget.

Capital Planning 2021-2030

The capital planning process was deployed throughout 2020 to aid in the development of the 2021-2030 10-year capital plan as required by the Toll Highway Act. This effort evaluated the status of the M*ove Illinois* Program and defined needs through the next capital plan timeline of 2030. A mandatory 10-year capital plan for 2021-2030 was finalized in March 2021 and includes the completion of the *Move Illinois* Program as well as identified improvements planned through 2030 to ensure that the Tollway assets remain in a state of good repair.

The Tollway uses a public and transparent process to evaluate potential future projects, policies and initiatives. Working with the Illinois Department of Transportation, transit agencies and local and regional transportation and planning agencies, the Tollway continuously updates project analyses and seeks to identify projects that would significantly reduce congestion, expand economic opportunities and improve the region's transportation infrastructure and foster environmental responsibility and sustainability. The planning process identifies approximate costs, regional and local support and financing options for projects for review by the Tollway Board of Directors.

Long-Term Capital Plan

The Illinois Tollway's Board of Directors approved the *Driving Connections* capital program on August 19, 2026. This approval followed a public comment period and review of feedback as well as a robust technical and financial review. The *Driving Connections* capital program and the new toll rates will both begin in 2027. The program is a $26.5 billion commitment to improve traffic, road conditions, and stimulate economic development, and it will extend through 2042. *Driving Connections* spans every corridor within the Tollway system, delivering a more affordable and reliable transportation network that connects communities and supports a dynamic region for generations.

Built on the progress of the Tollway's *Move Illinois* and *Bridging the Future* capital programs and shaped through extensive stakeholder outreach and collaboration, *Driving Connections* reflects regional priorities to maximize benefits for drivers. This program will begin in 2027 and extend through 2042, ensuring long-term, strategic investments in the system.

Budget Development

Program and project reviews are ongoing throughout the fiscal year, however, the annual capital budget process begins each summer. The Finance Department's budget division meets with the Tollway's department chiefs and division managers to explain the overall process and to provide pertinent information regarding any funding or expenditure issues, budget process changes and general instructions. At this meeting, the budget manager outlines the Tollway's goals and direction for the new budget.

The budget division works with each department to compile a comprehensive list of capital needs, which is used in identifying new projects to be recommended for funding. This list identifies preliminary project information such as name, location, description or scope, estimated cost and any operating impact. New projects and initiatives are also incorporated into the capital needs list. The requesting department prepares and submits a capital program project request form which provides all necessary information including the priority of the project (scale of 1-100, 1 being the highest), schedule of the project (start and completion dates), purpose/objective of the project, the proposed project description, location and scope, operating budget impacts, cost-benefit analysis, future year funding impact analysis, alternatives, other affected departments and basis for cost estimate.

Along with identifying new projects, the budget division works with departments to gather updated information regarding ongoing projects. Draft documents are developed showing all projects – existing and proposed. These draft documents are distributed to departments for review and the opportunity to add or revise any information. In conjunction with department chiefs, the budget division compiles a list of proposed and ongoing projects to be presented to key decision makers. The budget division meets with the chief financial officer to discuss financial impacts and projects to be included in the proposed capital budget. The budget division coordinates with department chiefs and managers to obtain further justification of projects as requested by the chief financial officer.

The revised proposed project list is compiled and reviewed again with department chiefs prior to presentation to executive management. Review and sign-off is completed by the executive director, and a tentative capital budget is presented to the Board of Directors in October for approval. Requested changes by the Board of Directors and executive management are incorporated into the tentative budget. In November, various public outreach activities take place, including inviting the public to view webcasts of Board presentations and discussion, attend a public hearing, review budget materials and share comments to be presented to the Board of Directors. The budget division reviews and incorporates changes from the Board of Directors, executive management and public comments. A final budget is then presented to the Board of Directors for adoption in December.

Funding Sources

Funding for capital projects comes from three sources including current revenues, proceeds from the sale of revenue bonds and interest income. Current revenues are deposited in the Revenue Fund and transferred to the Renewal and Replacement Account and the Improvement Account; bond proceeds are deposited into the Construction Fund.

Use of Funds

Capital expenditures are related to the capital program, which is currently comprised of the *Move Illinois*

Program, the *Bridging the Future* Plan, *Driving Connections* program and other capital needs, such as roadway equipment and vehicles and new technologies and enhancements. For reporting purposes, the program is divided into corridors. Other capital needs are divided into building repairs and maintenance, equipment, professional services and roadway.

Capital Projects Operating Impacts

Planning for the operational impact of the capital program is an important consideration during the Tollway's budget process. The cost of operating new and enhanced infrastructure is included in the operating budget in the fiscal year the asset becomes operational. Debt service payments on the debt issued for capital projects are also included in the debt service budget.

The existing Tollway system features a toll collection system incorporating mainline plazas and ramp plazas with accommodations for the use of I-PASS, E-ZPass and cashless toll collection services. Toll collection options changed in 2020 due in part to COVID-19. Beginning in March 2020 cash collection was suspended. In 2020, the Illinois Tollway implemented toll reform to expand payment options to include online payment and invoicing. Complementary to expanded toll payment methods, numerous toll reform measures were implemented.

The Authority utilizes all-electronic tolling ("AET") facilities for toll collection along the entirety of its 294 miles of limited access roadway. The system consists of 28 mainline and 61 ramp toll plazas. Prior to March 14, 2020, in addition to electronic tolling, 22 of the 28 mainline plazas and 2 of the 61 ramp plazas offered attendants to process cash forms of payment. Also prior to March 14, 2020, in addition to electronic tolling, 52 of the 61 ramp plazas offered payment in coins or currency or by credit card. The Authority expects to remain AET.

As capital projects are implemented, the Tollway system is expanded. Since 2012, Tollway has added 266.9 lane miles or an increase of about 13.0 percent to bring total lane miles to 2,315.8 in 2025. The expansion is primarily due to addition of the new Illinois Route 390 Tollway, widening of the Jane Addams Memorial Tollway (I-90) to provide for the addition of lanes and construction of additional interchanges, widening of the Central Tri-State Tollway (I-294) to provide for the addition of lanes and the addition of the Illinois Department of Transportation's I-90 eastbound Cumberland flyover ramp.

Cost Monitoring

The Tollway maintains a project management database that is used to monitor and measure program status, provide early identification of problem areas, provide for alternative analysis and ensure that pertinent information is communicated to project participants. Information on budgets, commitments, expenditures, cash flows, forecasts and performance status are tracked. Timely reporting of this information allows decisions to be made in advance and provides for effective cost control of the program.

Regularly published reports include performance measures to assess the magnitude of variations that occur on projects. The Tollway analyzes the causes of the variances and determines what corrective actions are required. Examples of financial reports that are developed to assist in the variance analysis include:

- Monthly project status reports focus on schedule and cost status, proposed/pending changes and current project issues. These reports include detailed financial and schedule performance for each project, including change orders and expenditure tracking. In addition, these reports provide a tool for management to follow the progress of each project.
- Exception reports provide a forum for the initial disclosure of project issues that could potentially cause a project delay or cause a budget overrun. These reports provide an opportunity to quickly address project impediments and trigger necessary actions to bring the anticipated project performance into line with the project plan.

- Change order reports reflect the original budget and indicate all subsequent changes approved by the Tollway or currently in the approval process. Recording anticipated changes provides a realistic assessment of the program and shows the remaining contingency by contract.

Schedule Monitoring

Program status and schedule changes are monitored and reported on a monthly basis via the master program schedule. The main goal of the schedule reporting process is to detect adverse trends in design, construction and administrative activities early enough to correct them. Modifications to schedule information may or may not require adjustments to other aspects of the overall program.

The master program schedule serves the following purposes:

- Validates the funding schedule and budget presently established by the capital budget.
- Explores various combinations of project implementation.
- Projects a consistent and reasonable level of effort and expenditure over the program term.
- Adjusts scopes of work and/or the distribution of funding as needed to respond to unforeseen conditions and capitalize on opportunities to meet implementation goals.
- Establishes funding requirements for subsequent capital budgets.

Revisions to start and finish dates for the approved program schedule are generally made in response to scope changes. As potential delays/changes become apparent, a special schedule study will be initiated to determine if the lost time could be recovered and how changes to the originally anticipated schedule logic/sequence should best be reflected.

Change Management Control

In order to reduce delay claims and complete projects on time and within budget, the Tollway has empowered staff to direct field changes to reduce the time for authorizing construction contractors to proceed, which helps maintain construction schedules. The process begins when the contract cost change controls committee (C5) analyzes the scope of work, the estimated cost of the proposed change and identifies the cause of the change (design error, owner requested change, change in conditions, etc.). The C5 committee recommends approval, rejection or requests additional information and provides an authorization to proceed for those changes that are recommended for approval.

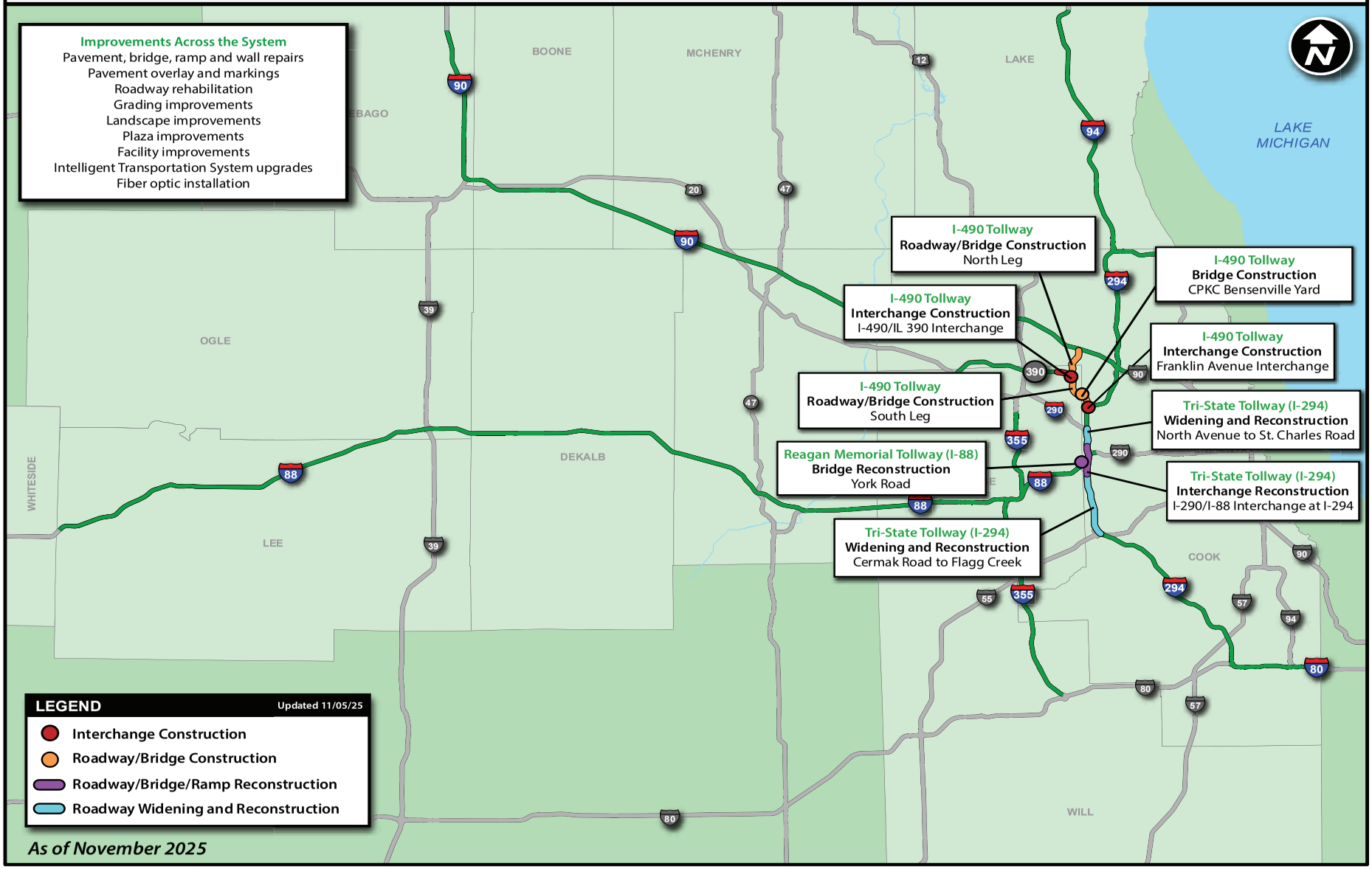
The Tollway's approval model is as follows:

- Project Manager up to $30,000.
- Chief Engineering Officer up to $100,000.
- Executive Director up to $150,000, Chair up to $200,000 and Board over $200,000.

On a weekly basis, a list of potential change orders is entered into the project management database along with the pending and approved change orders. This information is used to develop various change management reports including:

- Program change order/potential change order log – this log is used to compare the current change order status versus the allocated construction contingency reserve funds at a summary level for all projects within the program.
- Outstanding change order report – this report provides an analysis of pending and potential change orders, including number of days outstanding, ball-in-court reporting and forecasted final contract amount.
- Project change order/potential change order log – this log identifies all approved, pending and potential contract changes at a detail level for all projects. It has the ability to provide process-related performance measures for all participants.

2026 Capital Program Construction Highlights



PAGE INTENTIONALLY LEFT BLANK

DEBT MANAGEMENT

CURRENT CAPITAL PROGRAMS

Move Illinois Program

On August 25, 2011, the Tollway's Board of Directors approved the 15-year, $12.15 billion capital program *Move Illinois*: The Illinois Tollway Driving the Future. The *Move Illinois* Program is being financed with a combination of current revenue and bond proceeds. The Board's approval of the Move Illinois Program: (i) included increased passenger vehicle toll rates effective January 1, 2012, raising toll rates at a typical mainline toll plaza from $0.40 to $0.75 for users paying electronically and from $0.80 to $1.50 for cash payments; and (ii) affirmed a prior increase on commercial vehicle toll rates of approximately 60 percent phased in from 2015-2017. The affirmed prior commercial vehicle toll rate increases also included, starting January 1, 2018, annual toll rate adjustments based on the Consumer Price Index for all Urban Consumers ("CPI-U"). Annual adjustments from 2018 through 2026 were based on changes in CPI-U based increases. Toll rates on all classes of vehicles will increase on January 1, 2027, as described in *Driving Connections* Program below.

On April 27, 2017, the Tollway's Board of Directors approved a modification of the *Move Illinois* Program, increasing its cost to $14.3 billion to provide for enhancements of previously identified improvements, primarily on the central portion of the Tri- State Tollway (I-294).

On December 14, 2023, the Tollway's Board of Directors approved a modification of the *Move Illinois* Program, increasing its cost to $15.2 billion and extending the anticipated substantial completion date to December 31, 2027.

The Tollway's Board of Directors has authorized, on December 13, 2012, June 26, 2014, September 24, 2015, February 25, 2016, September 28, 2017, February 22, 2018, October 15, 2020, February 25, 2021, September 9, 2021, May 19, 2022, March 30, 2023, and May 16, 2024, the issuance of revenue bonds in support of the *Move Illinois* Program. The total bond par amount of such authorizations is $6.3 billion.

To date, the Tollway has issued revenue bonds with par amounts totaling $5.3 billion in support of the *Move Illinois* Program, consisting of the following:

The Tollway anticipates issuing additional bonds for which there is authorization to finance portions of the Move Illinois Program in the amount of up to $1.0 billion par amount, of which a portion or all of such issuance is expected to occur in 2027 and 2028 in one or more series of bonds. Depending on market conditions, rate of capital spending, and/or other factors, bond issue amounts and timing are subject to change.

Series	Date of Issue	Par Amount	Net Proceeds for *Move Illinois* Program
2013A	May 16, 2013	$500 million	$523 million
2014B	June 04, 2014	$500 million	$516 million
2014C	December 04, 2014	$400 million	$424 million
2015A	July 30, 2015	$400 million	$414 million
2015B	December 17, 2015	$400 million	$422 million
2016B	June 16, 2016	$300 million	$342 million
2017A	December 06, 2017	$300 million	$332 million
2019A	July 11, 2019	$300 million	$336 million
2020A	December 17, 2020	$500 million	$625 million
2021A	December 16, 2021	$700 million	$841 million
2023A	May 18, 2023	$500 million	$534 million
2025A	December 02, 2025	$500 million	$525 million
Totals		**$5,300 million**	**$5,833 million**

Bridging the Future Program

On December 19, 2024, the Tollway's Board of Directors approved the 7-year, $2.0 billion capital plan, *Bridging the Future*. *Bridging the Future* is being financed with current revenue and it is not currently expected that bond proceeds will fund any part of *Bridging The Future*.

Driving Connections Program

On August 19, 2026, the Tollway's Board of Directors approved the $26.5 billion capital program *Driving Connections* that runs from 2027 to 2042. The *Driving Connections* Program is being financed with current revenue and approximately $6 billion of bond proceeds. The Board's approval of the *Driving Connections* Program included approval of increased toll rates effective January 1, 2027, consisting of: (i) raising toll rates at a typical mainline toll plaza from $0.75 to $1.20 for users paying with I-PASS and revisions to the rate multipliers associated with I-PASS, Pay By Plate, and invoice payment channels of 1.0x, 1.5x, and 2.0x, respectively; and (ii) increased commercial vehicle toll rates of approximately 30 percent. The approved toll rate increases also include, starting January 1, 2029, biennial toll rate adjustments based on the Consumer Price Index for all Urban Consumers ("CPI-U"). Under the new rate structure, biennial toll rate adjustments will be no greater than 8 percent.

DEBT PROFILE

Outstanding Debt

On January 1, 2027, after payment of the seven (Series 2014C, 2015A, 2015B, 2016B, 2018A, 2019B, 2019C) principal payments totaling $208,560,000 due January 1, 2027, the Tollway's total outstanding bond par amount will be $6,995,695,000. Of such total outstanding bond par amount,

i. $5,151,910,000 (74%) financed or refinanced portions of the *Move Illinois* Program; and
ii. $1,843,785,000 (26%) financed or refinanced portions of the Tollway's prior capital program known as the Congestion-Relief Program.

Bond par amount typically differs from capital expenditures financed, due to bond issue discounts/ premiums, the funding of issuance costs, capitalized interest (if applicable), and debt reserve account deposits, and, for refunding bond issues, the extent by which the cost of the cash/investments in a refunding escrow differs from the principal amount of bonds refunded.

All outstanding Tollway bonds are senior lien bonds bearing fixed interest rates. The Tollway's debt portfolio includes no exposure to variable interest rate risk. There are no swaps, interest rate hedge agreements or other derivative instruments associated with any outstanding Tollway bonds, nor are there any "stand-alone" derivative instruments.

The table on the following page lists each outstanding bond series and its respective final maturity, principal outstanding after scheduled principal payments due January 1, 2027, and interest rate type.

Illinois Tollway Outstanding Bonds as of January 1, 2027
(after payments of principal due January 1, 2027)*

Series	Final Maturity	Principal Outstanding	Interest Rate
2009 Series A**	1/1/2034	400,000,000	Fixed
2009 Series B**	12/1/2034	280,000,000	Fixed
2014 Series C***	1/1/2039	391,700,000	Fixed
2015 Series A***	1/1/2040	395,850,000	Fixed
2015 Series B***	1/1/2040	395,850,000	Fixed
2016 Series A (refunding)**	12/1/2032	333,060,000	Fixed
2016 Series B***	1/1/2041	294,800,000	Fixed
2017 Series A***	1/1/2042	300,000,000	Fixed
2018 Series A (refunding)**	1/1/2031	272,165,000	Fixed
2019 Series A***	1/1/2044	300,000,000	Fixed
2019 Series B (refunding)**	1/1/2031	114,495,000	Fixed
2019 Series C (refunding)**	1/1/2031	444,065,000	Fixed
2020 Series A***	1/1/2045	500,000,000	Fixed
2021 Series A***	1/1/2046	700,000,000	Fixed
2023 Series A***	1/1/2045	500,000,000	Fixed
2024 Series A***	1/1/2039	873,710,000	Fixed
2025 Series A***	1/1/2047	500,000,000	Fixed
Total		**$6,995,695,000**	

* Amounts shown are after principal payments due January 1, 2027 (for Series 2014C, 2015A, 2015B, 2016B, 2018A, 2019B, and 2019C), the entirety of funds for which will have been remitted to the Bond Trustee during the prior fiscal year (2026).

** Financing or refinancing for the Tollway's previous capital program, the Congestion-Relief Program.

*** Financing or refinancing for one of the Tollway's current capital programs, the *Move Illinois* Program

PLANNED 2027 BOND ISSUANCE

New Money

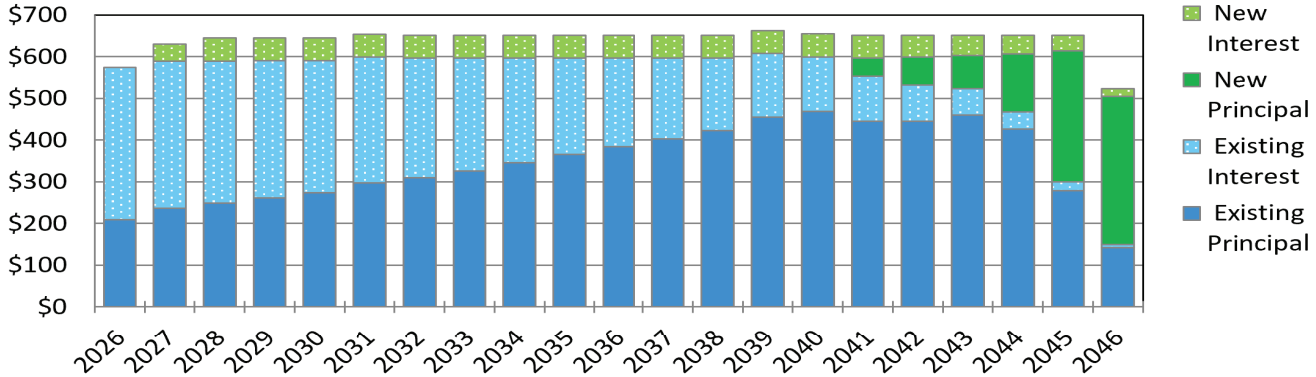
There is outstanding authorization for the Tollway to issue up to $1.0 billion par amount of senior lien, fixed rate bonds to finance a portion of the *Move Illinois* Program. All or a portion of the $1.0 billion par amount currently authorized is expected to be issued during fiscal years 2027 and 2028 in one or more series of bonds. The amount, timing and structure of new money bond issuance is subject to change based on pace of capital spending, market conditions, the extent of any program modifications, and/or other factors.

Refunding Bonds

The Tollway monitors the credit markets for opportunities to reduce debt service by refunding its outstanding fixed-rate bonds. The Tollway's Board of Directors has authorized the issuance of up to $1.8 billion of senior-lien, fixed-rate revenue bonds to refund all or portions of its Series 2014C, 2015A, 2015B, 2016A and 2016B revenue bonds, for purposes of reducing debt service. No savings from refunding bonds have been assumed in the 2027 Budget.

ESTIMATED DEBT SERVICE OBLIGATIONS

The following graph shows existing and estimated debt service obligations on Tollway bonds, including an amount not to exceed $1.0 billion par amount of senior lien, fixed rate bonds expected to be issued in 2027-2028 in one or more series. Bond issuance projected beyond 2027-2028 is not included in the graph. The graph shows gross debt service; it does not net out anticipated federal subsidies in connection with outstanding Build America Bonds, i.e., the $400 million Series 2009A and $280 million Series 2009B. Per the provisions of the American Recovery and Reinvestment Act's Build America Bonds program, the Tollway expects to receive subsidy payments on these taxable Series 2009A/B bonds. Such earned subsidies reduced Tollway debt service by $13.6 million in 2025, and such subsidies are expected to reduce each of 2026 and 2027 Tollway debt service by approximately the same amount of $13.6 million. The subsidy payments were originally (i.e., when issued in 2009) expected to be higher, but since 2013 have been reduced due to federal sequestration. The current sequestration-related reduction in effect is a reduction of 5.7 percent.



In addition to transfers of revenues to the Debt Service Account for payments of principal and interest, there may also be transfers of revenues into the Provider Payment Account and the Rebate Fund, sub-accounts of the Debt Service Account for certain third-party costs such as bond rating agencies and bond trustee and for payments that may need to be made to the U.S. Treasury, representing excess earnings in the Debt Reserve Account above the bond yield on certain series of bonds. Transfers totaling approximately $120 thousand are estimated to be made to the Provider Payment Account in 2027. Transfers totaling no more than $2 million are estimated to be made to the Rebate Fund in 2027.

SECURITY FOR THE BONDS

The Tollway's bonds are secured by a pledge of and lien on the net revenues generated by the Tollway system in accordance with the Amended and Restated Trust Indenture of 1999 (Master Indenture) and each respective Supplemental Indenture. Net revenues are defined in the Master Indenture as the annual revenues of the system net of operating expenses. To help ensure a sufficient amount of revenues to cover debt service, the Master Indenture, through which all Tollway outstanding bonds have been issued, includes a toll rate covenant that requires tolls to be set at rates which will produce a minimum of 1.3X debt service coverage. Furthermore, additional bonds may be issued only to the extent that the Tollway certifies: (i) compliance with the toll rate covenant for a consecutive 12-month period within the preceding 18 months; and (ii) projected compliance with the toll rate covenant for each year through five years after the completion of projects financed by the additional bonds.

Additional security is provided by the Tollway's Debt Reserve Account, funded at maximum annual debt service (MADS) on all outstanding senior lien bonds. All outstanding Tollway bonds are senior lien. As of September 30, 2026, MADS is $607,804,500, which is the debt service obligation for fiscal year 2039. Also as of September 30, 2026, the Debt Reserve Account is valued at $628,019,952, consisting of $528,019,952 in investments and a $100 million financial guaranty from Berkshire Hathaway Assurance Corp., which qualifies as a Debt Reserve Account Credit Facility under the Master Indenture, and which expires on January 1, 2033. Berkshire Hathaway Assurance Corp. is rated Aa1 by Moody's and AA+ by Standard & Poor's. The surety policy is guaranteed by Columbia Insurance Company, which is rated A++ (highest rating) by A.M. Best. Any excess funds in the Debt Reserve Account is accrued investment income that will be transferred to the Debt Service Account by the end of 2026 and is included as transferred revenues allocated to the Debt Service Account.

DEBT SERVICE COVERAGE

The Tollway has historically maintained debt service coverage well above required ratios. The Debt Service Coverage Ratio for a given year is calculated by dividing Net Revenues (i.e., revenues net of operating expenses) by Aggregate Debt Service. The Tollway's debt service coverage ratio is estimated to be 2.25x in 2026 and budgeted at 2.97x in 2027, both before adjustments for expected federal subsidies related to the Build America Bonds program. Using debt service net of such expected federal subsidies, debt service coverage is estimated to be 2.31x in 2026 and budgeted at 3.03x in 2027. Each is well above the 1.3x covenant level.

The following chart shows actual debt service coverage for the five fiscal years 2021 through 2025, estimated debt service coverage for 2026, and budgeted debt service coverage for 2027.

($thousands)

	Actual					Estimated	Budgeted
	2021	2022	2023	2024	2025	2026	2027
Operating Revenues	$1,463,777	$1,591,679	$1,601,357	$1,699,336	$1,753,039	$1,753,752	$2,408,000
Operating Reserve						$12,000	$12,000
Operating Expenses	$371,118	$374,861	$416,020	$421,562	$442,528	$450,000	$511,300
Net Operating Revenues	$1,092,659	$1,216,818	$1,185,337	$1,277,775	$1,310,510	$1,291,752	$1,884,000
Debt Service (incl. Liq. Fees)	$467,926	$500,297	$514,857	$518,295	$527,621	$573,954	$634,397
Debt Service Coverage (X)	2.34	2.43	2.30	2.47	2.48	2.25	2.97
Build America Bond ("BAB") Subsidies & Pre-paid Interest	($13,631)	($13,571)	($13,571)	($13,629)	($13,600)	($13,571)	($13,571)
Debt Service Coverage after BAB Subsidies & Pre-paid Interest (X)	2.41	2.50	2.36	2.53	2.55	2.31	3.03

Debt Service Coverage: Actual 2021-2025, Estimated 2026 and Budgeted 2027

Annual transfers of revenues to the Trustee-held Debt Service Account included in the "Executive Summary" and "Fund Structure" sections may not match debt service included in the preceding chart, due to: (i) certain advance funding requirements and other timing-related differences between the funding of the Trustee-held Debt Service Account and the payments of debt service from that Account; and (ii) the additional source of funds from the Build America Bond subsidies (see separate line-item in the above chart) which reduces the amount of revenues required to fund debt service for those bonds.

MUNICIPAL BOND RATINGS

In concert with each new bond issuance, the Tollway applies for municipal bond ratings from Fitch Ratings, Moody's Investors Service and S&P Global Ratings. Each rating agency reviews the Tollway's fiscal condition, capital financing plan, debt coverage ratios and various other factors to assess the Tollway's ability to repay its debt obligations. The current ratings of the Tollway's bonds are Aa3, AA and AA- by Moody's Investors Service, Fitch Ratings and S&P Global Ratings, respectively. Each of the rating agencies assigns a Stable Outlook to its Tollway rating. On October 9, 2026, Fitch Ratings upgraded the Tollway's rating from AA- with a Stable Outlook to AA with a Stable Outlook.

PAGE INTENTIONALLY LEFT BLANK

BUDGET PROCESS AND DOCUMENTS

GENERAL

The Trust Indenture and the Toll Highway Act provide a basis for the Tollway's budget process. The Trust Indenture requires the preparation of a tentative budget of the operating expenses for the ensuing fiscal year on or before October 31 of each fiscal year. The Tollway must demonstrate that revenues are sufficient to pay for operating costs, debt service and required deposits for the maintenance and repair of the toll roads as certified by an independent consulting engineer. The tentative budget includes the amounts budgeted for operating expenses and amounts required to be deposited into the Renewal and Replacement Account. The Tollway must also provide accompanying estimates of the amount that will be available for credit to the Improvement Account (for improvements to the Tollway system). The tentative budget also includes a statement of the actual revenues for the first eight months of the current fiscal year and estimated revenues for the next four months of the current fiscal year and for the ensuing fiscal year. The tentative budget is submitted to the trustee, the consulting engineer and other entities, as required.

On or before January 31 of each fiscal year, the Tollway will adopt the annual budget for such fiscal year.

BUDGET REVIEW PROCESS AND IMPLEMENTATION

The Tollway's budget process begins in early July each year. The budget office prepares and distributes a preliminary budget for each department at department and cost center levels based on actual and projected expenditures. Departments are asked to submit planning requirements, new initiatives, programs, headcount changes or other assumptions to be incorporated into their upcoming Maintenance and Operations Budget requests, as well as their Capital Budget requests. Once the departmental budget requests are returned to the budget office, the initial preliminary budget is compared to the departmental budget request indicating dollar and percent changes along with proper justification.

The preliminary/departmental comparison budget is then presented to the Chief Financial Officer (CFO) by the budget office. Financial impacts are discussed, and the CFO reviews the requests based on the justification provided. Meetings are then held with budget staff, department chiefs and the CFO to discuss and finalize the budget requests. The budget requests are then reviewed by the CFO and Executive Director for final review and sign-off prior to Board approval. This process results in the tentative budget that will be submitted to the Board of Directors.

The tentative budget is presented to the Board of Directors in October. Requested changes by the Board of Directors and executive management will be incorporated into the tentative budget and public hearings will be held in November. The budget office will review and incorporate changes from the Board of Directors, executive management, and public comments. A final budget is then presented to the Board of Directors in December.

The budget is monitored throughout the fiscal year. Quarterly financial reviews that report budget vs. actuals are provided to the Board and posted on the Illinois Tollway's website.

BUDGET AMENDMENT

The Illinois Tollway Board of Directors may at any time adopt an amended annual budget. If the Tollway adopts an amended budget for total operating expenses exceeding 110 percent of the annual budget initially adopted, the Tollway shall give the consulting engineers not less than 10 days prior written notice, including a copy of the proposed amended annual budget. If the consulting engineer files an objection to such notice, such amended budget shall not be effective or supersede any prior annual budget until the Board of Directors adopts the amended budget by not less than a three-fifths vote of all directors at a public meeting. Notice of such public meetings shall be given in accordance with the law.

BUDGETARY BASIS OF ACCOUNTING

The Tollway's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Tollway uses accrual basis of accounting for its proprietary funds. Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.

The annual budget is prepared on a basis of accounting that differs from GAAP. Under the provisions of the Trust Indenture, the basis of accounting followed for the revenue fund and the construction fund differs from GAAP. The following are some of the major differences in accounting treatment:

1. Capital construction and asset acquisitions are charged against fund balance as incurred. In addition, there is no provision for depreciation and amortization.
2. Monies received from sale of assets are recorded as revenue when the cash is received.
3. Monies received for long-term fiber optic leases are recorded as revenue when received.
4. Principal retirements on revenue bonds are expensed when paid. The results of defeasement are accounted for as revenue or expense at the time of the transaction.
5. Bond proceeds (including premiums) are recorded as income in the year received. Amounts received from refunding issuances or discounts, if any, are recorded net of transfers to the escrow agent.
6. GASB 87 regarding capitalization of all lease activities are not reflected in trust indenture statements.
7. GASB 89 was implemented by the Tollway in 2018 which eliminated the requirement to capitalize construction period interest. We continue to amortize previously capitalized interest, but no additional interest has been capitalized since January 1, 2018.
8. Recoveries of expenses are classified as decreases in operating expenses for Trust Indenture and as miscellaneous operating revenue for GAAP.
9. Construction expenses incurred under intergovernmental agreements are decreased by payments received under these intergovernmental agreements.
10. Transponder purchases and other miscellaneous expenses are reflected in the Renewal and Replacement Fund as a capital expense but reflected as operating expense for purposes of GAAP.
11. Prepaid expenses, except for bond issuance, are recorded only if refundable.
12. The provisions of GASB 68 regarding net pension liability and deferred outflows and inflows of resources are not reflected in the trust indenture statements.
13. The provisions of GASB 75 regarding the net OPEB liability and deferred outflows and inflows of resources are not reflected in trust indenture statements. The provisions of GASB 96 regarding subscription-based technology arrangements are not reflected in Trust Indenture reporting.
14. GASB 96 SBITA regarding capitalization of all cloud base lease activities are not reflected in trust

indenture statements.

15. GASB 101 Compensation Absences are not reflected in Trust indenture statements.
16. IAG Credit Card Fee receivable is used to offset IAG Credit Card Fee payable in trust indenture statements but is recognized as revenue under GAAP.
17. Temporary easements are recorded as expenses under trust indenture statements but are recorded as prepaid expenses and amortized through the life of terms under GAAP.
18. In-Kind Revenues are not reflected in the trust indenture statements.

The Tollway's annual budget process is outlined as follows, in compliance with the Toll Highway Act, 605 ILCS 10/1, et seq., as amended ("Act") and the Amended and Restated Trust Indenture effective as of March 31, 1999 between The Illinois State Toll Highway Authority and The Bank of New York Mellon Trust Company, N.A., as successor Trustee (as amended, restated and supplemented, "Trust Indenture").

2027 Budget Planning Calendar by Task	Date(s)	
Prepare capital planning materials including current expenditures for roadway and non-roadway capital projects, new capital budget request forms and instructions.	06/15/2026	06/24/2026
Prepare economic assumptions for salaries, wages, FICA and retirement, and guidelines regarding overall operating budget growth or reduction based on current or future programs.	07/13/2026	07/20/2026
Executive Director and CFO review and approve budget package which includes budget guidance, instructions and spreadsheets requesting justification.	07/13/2026	07/20/2026
Departments develop operating budget and new capital requests through internal planning meetings and information gathering. Department chiefs manage the review process before the request is submitted to the budget office.	07/22/2026	08/26/2026
Request Annual Toll Revenue Certificate from Traffic Engineer (Trust Indenture Section 713(3)).	07/13/2026	09/25/2026
Budget office reviews departmental budget requests with the CFO. Financial impacts are discussed, and new initiatives are evaluated based on the justifications provided by each department.	07/27/2026	09/16/2026
Meetings are held with department chiefs, the CFO and budget staff to discuss and finalize the departmental budget requests.	07/13/2026	09/03/2026
Budget office incorporates any changes to department requests from the meetings held.	09/03/2026	09/08/2026
Meetings are held with the Executive Director, COO, CFO and Senior Budget Manager to discuss any modifications to each department's budget request. (Trust Indenture Sections 711 and 712).	09/11/2026	09/16/2026
Traffic Engineer submits Annual Toll Revenue Certificate (Trust Indenture Section 713(3)).	09/25/2026	10/12/2026
Renewal & Replacement and Improvements (RRI) Cash Flow is developed with Revenue, Debt Service & RRI costs for review by Consultant Engineer for the R&R deposit recommendation letter (Trust Indenture Section 710(1)).	09/16/2026	10/16/2026

2027 Budget Planning Calendar by Task	Date(s)	
Consulting Engineer submits R&R deposit letter (Trust Indenture Section 710(1)).	10/12/2026	10/16/2026
Budget office - Develops 2027 Tentative Budget presentation.	09/14/2026	09/30/2026
Meeting with department chiefs, Executive Director and CFO are held, if necessary to finalize 2027 Tentative Budget.	09/21/2026	10/14/2026
CFO and Executive Director/review and approve 2027 Tentative Budget presentation.	10/14/2026	10/19/2026
The CFO, Senior Budget Manager and the Communications Department review and edit budget book.	09/23/2026	10/19/2026
Budget does a final review of the budget book and presentation after final comments/updates are received.	10/14/2026	10/19/2026
The 2027 Tentative Budget is presented to the Finance and Audit Committee and Tollway Board authorizes resolution certified by Authorized Officer that Net Revenues for 2026 Fiscal Year and the upcoming 2027 Fiscal Year have been and will be sufficient to comply with the Net Revenue Requirement and other provisions of the Trust Indenture (Trust Indenture Sections 710(1), 713(2)(3)).	10/16/2026	10/19/2026
2027 Tentative Budget Book and presentation are posted on Tollway's website. The 2027 Tentative Budget is submitted to the Bond Trustee and Consulting Engineers (Trust Indenture Section 710(1)).	10/26/2026	10/28/2026
Public hearings held and public comment (with public hearing transcripts) report prepared by Communications Department and distributed to Board members (Section 23(g) of the Act).	November 2026	
Budget Office develops the 2027 Final Budget book and presentation to include changes resulting from public hearings, executive letter, strategic plans and demographic sections.	10/28/2026	12/09/2026
The 2027 Final Budget is presented to the Board for approval (Trust Indenture Section 710(3)).	12/14/2026	12/14/2026
The 2027 Final Budget book is posted on the Tollway website (Section 23(h) of the Act).	12/14/2026	12/16/2026
The 2027 Final Budget books are distributed to committees of the Illinois General Assembly, rating agencies and other entities for compliance with continuing disclosure requirements (Section 23(e) of the Act and Trust Indenture Section 710(3)).	12/14/2026	12/16/2026
A written statement and report covering activities for the preceding calendar year is filed (Section 23(e) of the Act)	01/06/2027	03/03/2027
GFOA application and budget book is submitted for budget award consideration.	02/03/2027	03/08/2027

FINANCIAL POLICIES AND PRACTICES

GENERAL

The Tollway follows a defined set of policies and practices for directing the Tollway's fiscal affairs. These policies and practices have been reviewed as part of the financial planning process and are the basis for developing the annual budget, as well as the long-term financial plan. These policies will allow the Tollway to keep operating costs low and maintain its strong financial condition while providing quality services to its customers.

REVENUES

Traffic volume assumptions are derived by reviewing historical data and analyzing the impact of current economic conditions, local and regional economic indices, energy price trends, demographic and population trends, employment trends, industry and home building development, household income and roadway capital projects.

Surpluses identified but not included in the annual base-operating budget, are dedicated to the capital plan.

The Tollway maintains a revenue monitoring system to assist in trend analysis and revenue forecasting.

The Tollway will support legislation that will allow for expanded, progressive and fiscally responsible financing measures.

The revenue model assumes the new passenger vehicle toll schedule, which went into effect January 1, 2012, and previously approved increases in commercial vehicle toll rates beginning January 1, 2015. The passenger vehicle toll rates were passed, and the commercial vehicle toll rates were affirmed coinciding with approval of the *Move Illinois* Program on August 25, 2011.

EXPENDITURES

1. The Tollway will maintain a level of expenditures, which will provide for the public well-being and safety of its roads.
2. Expenditures will be within the availability of generated revenues, bonds issued for construction and unreserved fund balances.
3. The Tollway will maintain expenditure categories according to state statutes, the Trust Indenture and administrative rules.
4. The Tollway will forecast its capital expenditures for the duration of the *Move Illinois* Program and may update this forecast annually with multi-year plans. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.
5. Annual operating and capital budgets should provide for adequate design, construction, maintenance and replacement in the Tollway's capital program.

DEBT ADMINISTRATION

1. The Tollway will maintain regular communication with credit rating agencies and facilitate disclosure of financial and management issues important to investors.
2. Capital plans proposed for financing through debt should be accompanied by an

analysis of the future maintenance and operations costs.

3. The Tollway will oversee and coordinate the timing, process of issuance and marketing of bonds and other capital financing activities required in support of its capital program.
4. The Tollway will allocate sufficient revenues to finance ongoing maintenance needs.
5. No debt will be issued for the purpose of funding capital projects until authorized by the Board of Directors at a public meeting.
6. Borrowing should be of a duration that does not exceed the average economic life of the project(s) that it finances. To the extent possible, the Tollway will design the repayment of debt to recapture rapidly its credit capacity for future use.
7. The Tollway will seek to issue its debt obligations through a sale method that will produce the best results for the Tollway.
8. When determined appropriate, legally permissible and approved by the Board of Directors, the Tollway may elect to sell its debt obligations through competitive sealed bid, competitive selection and negotiation or a private placement.
9. The Tollway may issue advance refunding bonds and current refunding bonds (as defined for federal tax law purpose) when advantageous, legally permissible, prudent and in the best interest of the Tollway and its customers and authorized by the Board.
10. The Tollway may choose to defease its outstanding indebtedness through purchase of its securities on the open market, when market conditions make such an option financially feasible.

RESERVE POLICY

1. The Tollway will maintain its operating reserve. The Board of Directors may alter the reserve to best suit financial levels of the Tollway. This reserve shall be maintained to provide the capacity to:
   (a) Offset unexpected downturns or reductions in revenues.
   (b) Ensure sufficient cash flow for daily financial needs at all times.
   (c) Offset unexpected increases in expenditures, that are not otherwise addressed by an amended budget.

CASH MANAGEMENT

1. The Illinois Tollway's Investment Policy ("Policy") describes the Tollway's intent to invest all funds under the Tollway's control in a manner that provides the highest investment return using safe authorized instruments, while meeting the Tollway's daily cash flow demands in conformance with all state statutes and any amended and revised Trust Indenture governing the investment of Tollway funds.
2. The primary objective in the investment of Tollway funds is to ensure the safety of principal, while managing liquidity to pay the financial obligations of the Tollway and providing the highest investment return using authorized instruments.
3. The cash management process is designed to accurately monitor and forecast expenditures and revenues, enabling the Tollway to invest funds for investment purpose to the fullest extent possible. The Tollway will match fund flows to projected disbursements.
4. The Tollway comingles funds. Interest revenue derived from comingled investments is allocated to the participating funds monthly. Criteria for selecting investments and the order of priority are:
   (a) Safety. The safety of principal is the foremost objective of the investment program. Tollway investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. To attain this objective, diversification is required to ensure that the Tollway prudently manages market, interest rate and credit risks.

(b) Liquidity. The investment portfolio shall remain sufficiently liquid to enable the Tollway to meet all operating requirements that might be reasonably projected.

(c) Return on Investment. The investment portfolio shall be designed to obtain the highest available return, taking into account the Tollway's investment risk constraints and cash flow requirements.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. The Tollway is a component unit of the state of Illinois and is accounted for as a proprietary fund (enterprise fund) using the flow of economic resources measurement focus.
2. The Tollway uses the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned, and expenses are recognized in the period in which they are incurred.
3. The Tollway accounts for operations and financing in a manner similar to private business enterprises. The intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
4. The Tollway has established and maintains high standards for accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
5. The accounting systems maintain records on bases consistent with accepted standards for governmental accounting.
6. Each year, an independent firm of certified public accountants, selected and contracted by the Auditor General of Illinois and paid by the Tollway, performs an annual financial audit in accordance with accounting principles generally accepted in the United States (GAAP) and publicly issues a Financial Audit report and related opinion letter. At least every other year, the audit firm also issues a Compliance Examination report, separate from the Financial Audit report. Additionally, the Authority issues an Annual Comprehensive Financial Report (ACFR) which consists of the management's discussion and analysis, auditor opinion letter, main financial statements and related notes, and supplementary information and related notes, identical to the Financial Audit report, and additional, unaudited information consisting of an introductory section and a statistical section.
7. The Tollway annually seeks the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Program. This certificate has been awarded to the Tollway annually since 1995.
8. The Tollway promotes full disclosure in its annual financial statements and its bond presentations and official statements.
9. The Tollway considers highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

PAGE INTENTIONALLY LEFT BLANK

Appendix



PAGE INTENTIONALLY LEFT BLANK

Memorandum

To: *Ms. Cathy Williams*

From: *Dan Begert, AICP*
Daniel Comeaux, AICP
Jonathon Hart, AICP, PMP

Date: *October 13, 2026*

Subject: *Annual Toll Revenue Certificate 2027*

Dear Ms. Williams:

In accordance with the Trust Indenture of the Illinois State Toll Highway Authority (Tollway), Section 713(3), the Tollway's Traffic Engineer must submit an annual written estimate of toll revenue for the remainder of the current fiscal year 2026 and the subsequent fiscal year 2027. Estimates of expected revenue contained in this document incorporate the current construction schedule, system improvements, rate schedule changes, state of the economy, and other considerations pertaining to near-term estimated system performance.

Estimates are of expected revenue, which is the sum of all toll revenue that would be realized if 100 percent of transactions were recorded at the proper rate and resulted in full payment. Expected revenue does not include the effects of overpayments, underpayments, toll evasion, or toll evasion recovery. The term "revenue" in this document means expected revenue.

Short-term revenue forecasts are based on several key variables. CDM Smith reviews recent trends in the context of historical averages. This includes a review of actual transactions and revenue by plaza, month, vehicle classification, and payment type. Any variation from the prevailing trends is noted and, where possible, attributed to a particular event or ongoing condition. By understanding when and where these variances occur, CDM Smith can better estimate how similar events may impact Tollway performance in the future.

The next section discusses recent system performance. The sections that follow present a review of recent economic performance, planned construction projects, and a description of CDM Smith's forecasting methodology and findings. Notably, in addition to the factors regularly considered for inclusion, this Certificate addresses the anticipated effects of the toll rate and structure adjustments that will come into effect on January 1, 2027.

Recent Performance, 2021–2026

Table 1 presents monthly transaction trends for the 2021–2026 period. Total transactions have demonstrated relatively consistent year-over-year growth, averaging approximately 2.5 percent each year over the 2021–2025 period. Growth was particularly strong in 2023, when total transactions increased 3.8 percent, and was relatively modest in 2025, when total transactions increased 1.7 percent.

Also notable are the severe winter storms that affected system performance in January 2024 and February 2025. In January 2024, transactions were 3.1 percent below the prior year; in February 2025, transactions declined 5.0 percent compared to February 2024.

As shown in **Table 2**, the growth in total transactions has largely been driven by passenger car (PC) performance during this period. Annual growth was particularly strong in 2023, at 4.5 percent, driven in part by full recovery from COVID-related restrictions in the prior year and partial return-to-office trends among many employers. By 2025, PC transactions exceeded pre-COVID levels, reflecting long-term growth trends, as well as the completion of substantial components of the Tollway's construction program. That trend has continued into 2026, with PC transactions for the January through August period increasing 2.4 percent above the same period in 2025.

Table 3 demonstrates a different growth pattern for commercial vehicle (CV) transactions. CV performance was initially strong during the pandemic, with transactions continuing to grow through mid-2022. However, growth slowed and eventually reversed later that year, with CV volumes declining through 2023. Despite the decreases, CV transactions remained well above pre-pandemic levels throughout this period. Transactions then stabilized in 2024 and increased modestly in 2025. From January through August 2026, CV transactions were 0.8 percent above the same period in 2025, surpassing the previous 2022-era peak by 0.6 percent.[1]

Figure 1 compares 2026 PC and CV vehicle average daily transaction trends through August, by week, with performance in 2023, 2024, and 2025. Note that the extra February weekday in 2024 due to leap year impacts performance for that month.

Table 1. Total Transactions by Month (Millions)[2]

Month	2021	2022		2023		2024		2025		2026	
	Trxns	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY
Jan	61.2	67.1	9.7%	73.9	10.1%	71.6	-3.1%	76.6	7.0%	76.6	0.0%
Feb	58.5	66.4	13.5%	70.0	5.4%	75.4	7.6%	71.6	-5.0%	76.1	6.3%
Mar	74.4	80.0	7.6%	80.9	1.1%	82.7	2.2%	84.3	2.0%	86.5	2.5%
Apr	76.4	79.4	3.9%	80.8	1.8%	83.3	3.1%	86.2	3.4%	88.4	2.6%
May	82.1	84.5	2.8%	88.3	4.5%	90.3	2.3%	92.0	1.9%	93.7	1.8%
June	84.1	84.6	0.5%	88.4	4.5%	88.0	-0.4%	90.6	2.9%	92.5	2.2%
July	88.2	85.1	-3.5%	87.5	2.8%	90.5	3.5%	93.2	3.0%	95.5	2.4%
Aug	87.2	86.9	-0.4%	90.0	3.6%	91.9	2.1%	94.1	2.4%	94.3	0.2%
Sep	83.4	83.2	-0.2%	84.1	1.1%	86.1	2.3%	88.5	2.8%	-	-
Oct	84.3	84.8	0.7%	87.3	2.9%	91.3	4.6%	92.1	0.8%	-	-
Nov	79.0	78.3	-1.0%	81.6	4.2%	82.6	1.3%	81.6	-1.3%	-	-
Dec	77.7	76.8	-1.1%	80.3	4.6%	82.7	2.9%	82.9	0.2%	-	-
Total	**936.6**	**957.1**	**2.2%**	**993.1**	**3.8%**	**1,016.5**	**2.4%**	**1,033.6**	**1.7%**	**-**	**-**
Jan–Aug	**612.2**	**634.0**	**3.6%**	**659.7**	**4.1%**	**673.7**	**2.1%**	**688.6**	**2.2%**	**703.6**	**2.2%**

Note: Trxns = transactions; Exp Rev = expected revenue; Chng = change; YOY = year over year.

[2] Totals may not sum due to rounding.

Table 2. Passenger Car Transactions by Month (Millions)[3]

Month	2021	2022		2023		2024		2025		2026	
	Trxns	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY
Jan	51.6	57.5	11.5%	64.0	11.4%	61.8	-3.4%	66.6	7.7%	67.0	0.6%
Feb	49.5	57.0	15.3%	60.8	6.6%	65.5	7.7%	62.3	-4.9%	66.5	6.9%
Mar	63.2	68.7	8.6%	70.1	2.1%	72.4	3.3%	73.8	1.9%	75.7	2.6%
Apr	65.5	68.6	4.7%	70.6	3.0%	72.5	2.6%	75.0	3.5%	77.2	2.9%
May	71.2	73.2	2.8%	76.9	5.0%	78.9	2.6%	80.6	2.2%	82.5	2.4%
June	72.6	72.9	0.3%	76.9	5.5%	77.2	0.4%	79.3	2.7%	80.8	1.9%
July	76.9	74.3	-3.5%	76.9	3.5%	79.3	3.1%	81.7	3.0%	83.7	2.5%
Aug	75.7	75.0	-0.9%	78.2	4.2%	80.3	2.7%	82.7	3.0%	82.7	0.0%
Sep	72.0	72.0	-0.1%	73.4	2.0%	75.3	2.5%	77.1	2.4%	-	-
Oct	72.9	73.7	1.0%	75.9	3.0%	79.5	4.7%	80.2	0.8%	-	-
Nov	68.3	67.8	-0.6%	71.0	4.6%	72.4	2.0%	71.5	-1.1%	-	-
Dec	67.4	67.0	-0.5%	70.7	5.4%	72.9	3.1%	72.9	0.0%	-	-
Total	**806.8**	**827.7**	**2.6%**	**865.3**	**4.5%**	**887.9**	**2.6%**	**903.6**	**1.8%**	**-**	**-**
Jan–Aug	**526.2**	**547.1**	**4.0%**	**574.3**	**5.0%**	**587.9**	**2.4%**	**602.0**	**2.4%**	**616.2**	**2.4%**

Note: Trxns = transactions; Exp Rev = expected revenue; Chng = change; YOY = year over year.

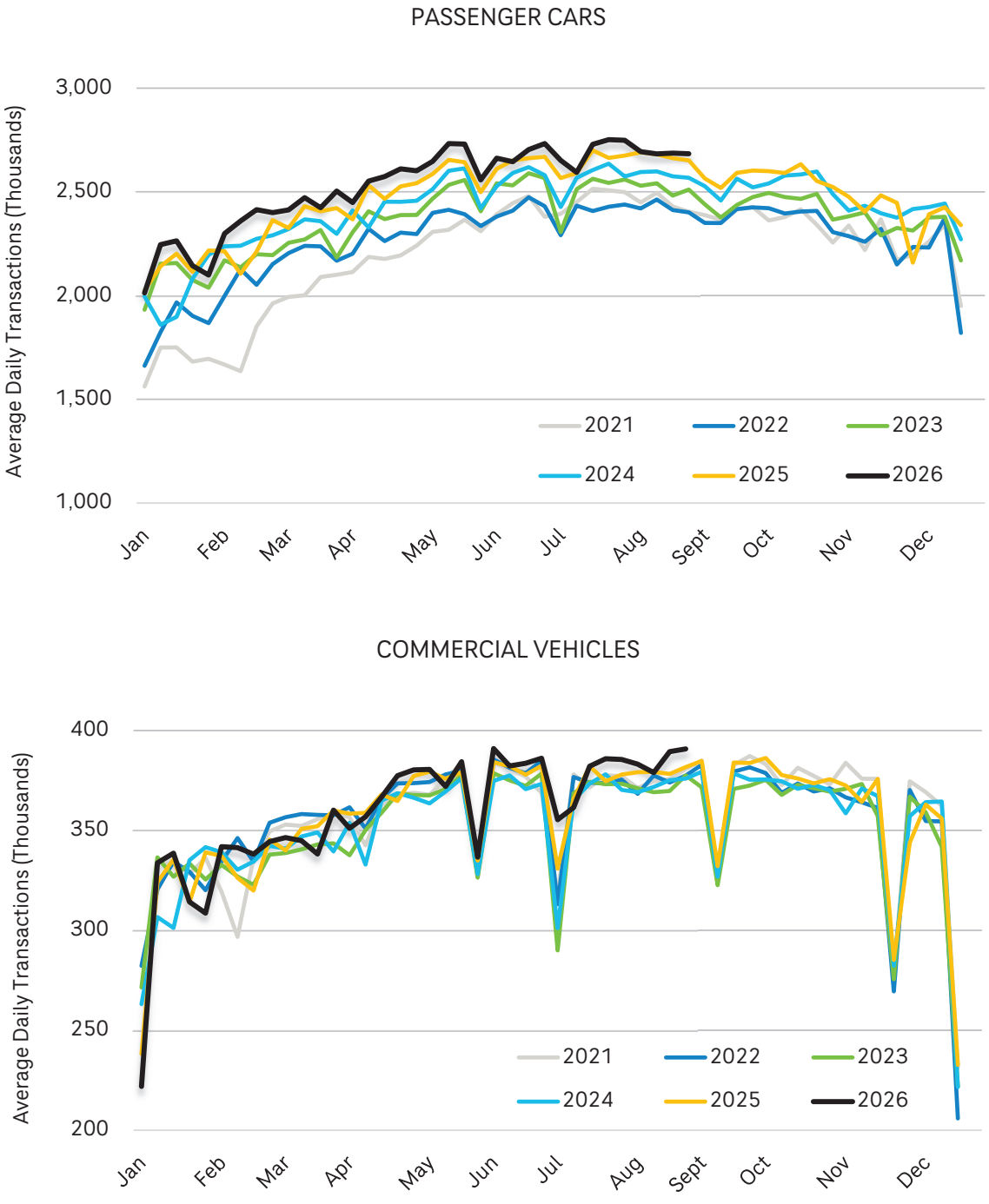
[3] Totals may not sum due to rounding.

Table 3. Commercial Vehicle Transactions by Month (Millions)[4]

Month	2021	2022		2023		2024		2025		2026	
	Trxns	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY	Trxns	% Chng YOY
Jan	9.6	9.6	0.5%	9.8	1.9%	9.8	-0.5%	10.0	2.2%	9.6	-4.0%
Feb	9.0	9.4	3.7%	9.2	-1.9%	9.8	7.1%	9.3	-5.6%	9.6	2.8%
Mar	11.2	11.4	1.4%	10.8	-4.9%	10.3	-4.7%	10.6	2.4%	10.8	1.9%
Apr	10.9	10.8	-0.7%	10.2	-5.8%	10.9	6.5%	11.1	2.5%	11.2	0.1%
May	10.9	11.2	2.8%	11.4	1.8%	11.4	0.0%	11.4	-0.1%	11.2	-2.3%
June	11.5	11.7	1.7%	11.5	-1.9%	10.8	-5.6%	11.3	4.1%	11.7	4.1%
July	11.2	10.8	-3.6%	10.6	-2.0%	11.3	6.1%	11.6	2.7%	11.8	1.9%
Aug	11.5	11.8	2.6%	11.8	-0.3%	11.5	-2.4%	11.4	-1.3%	11.6	2.0%
Sep	11.3	11.2	-1.0%	10.7	-4.6%	10.8	0.9%	11.4	5.2%	-	-
Oct	11.3	11.2	-1.6%	11.4	2.3%	11.8	3.7%	11.9	0.9%	-	-
Nov	10.8	10.5	-2.9%	10.6	1.2%	10.2	-3.4%	10.0	-2.1%	-	-
Dec	10.4	9.8	-5.4%	9.7	-1.4%	9.9	2.1%	10.0	1.6%	-	-
Total	**129.8**	**129.5**	**-0.2%**	**127.8**	**-1.3%**	**128.6**	**0.7%**	**130.0**	**1.1%**	**-**	**-**
Jan–Aug	**86.0**	**86.8**	**1.0%**	**85.4**	**-1.7%**	**85.9**	**0.6%**	**86.6**	**0.9%**	**87.4**	**0.8%**

Note: Trxns = transactions; Exp Rev = expected revenue; Chng = change; YOY = year over year.

[4] Totals may not sum due to rounding.



CDM Smith

SYSTEMWIDE AVERAGE DAILY TRANSACTIONS BY WEEK

FIGURE 1

The impact of the pandemic on systemwide revenue in 2020 and the immediate post-COVID period was mitigated largely by strong performance in CV transactions, as well as annual CV toll rate increases indexed to inflation. While CV performance has since moderated, PC performance has improved throughout the 2021–2026 period. Annual expected revenues grew at a faster pace on a year-over-year basis each year from 2022 through 2025, with annual expected revenue growth reaching 5.2 percent in 2025.

For January through August 2026, expected revenue is 4.1 percent higher than the same period in 2025. Revenue growth in 2026 can be attributed in large part to the annual inflation-based CV toll rate increase of 4.05 percent that went into effect on January 1, 2026.

Table 4 presents expected revenue by month for 2021–2026.

Table 4. Expected Revenue by Month (Millions)[5]

Month	2021	2022		2023		2024		2025		2026	
	Exp Rev	Exp Rev	% Chng YOY	Exp Rev	% Chng YOY	Exp Rev	% Chng YOY	Exp Rev	% Chng YOY	Exp Rev	% Chng YOY
Jan	$102.5	$109.2	6.6%	$119.5	9.4%	$120.6	0.9%	$130.9	8.5%	$132.2	1.0%
Feb	$97.2	$107.9	10.9%	$112.8	4.6%	$124.6	10.5%	$122.3	-1.9%	$131.7	7.7%
Mar	$122.7	$130.9	6.6%	$131.6	0.6%	$134.6	2.2%	$142.3	5.7%	$149.5	5.1%
Apr	$122.7	$127.2	3.6%	$128.0	0.6%	$137.6	7.5%	$147.0	6.8%	$153.2	4.2%
May	$128.0	$134.3	4.9%	$141.4	5.3%	$147.4	4.2%	$154.5	4.8%	$158.2	2.5%
June	$133.7	$136.6	2.2%	$142.2	4.1%	$142.6	0.3%	$152.9	7.2%	$160.5	4.9%
July	$135.8	$134.0	-1.3%	$137.6	2.7%	$147.4	7.1%	$157.5	6.9%	$164.9	4.7%
Aug	$136.1	$139.9	2.8%	$145.4	3.9%	$150.1	3.2%	$157.4	4.9%	$162.3	3.1%
Sep	$131.2	$133.0	1.4%	$133.8	0.6%	$140.4	4.9%	$151.1	7.7%	-	-
Oct	$131.6	$134.3	2.0%	$140.5	4.7%	$150.9	7.4%	$158.1	4.7%	-	-
Nov	$124.9	$124.7	-0.1%	$131.0	5.1%	$134.2	2.4%	$137.0	2.1%	-	-
Dec	$121.5	$119.8	-1.4%	$125.0	4.3%	$132.4	6.0%	$138.6	4.7%	-	-
Total	**$1,488.0**	**$1,531.8**	**2.9%**	**$1,588.8**	**3.7%**	**$1,662.8**	**4.7%**	**$1,749.5**	**5.2%**	**-**	**-**
Jan–Aug	**$978.8**	**$1,020.0**	**4.2%**	**$1,058.5**	**3.8%**	**$1,104.9**	**4.4%**	**$1,164.8**	**5.4%**	**$1,212.6**	**4.1%**

Note: Trxns = transactions; Exp Rev = expected revenue; Chng = change; YOY = year over year.

[5] Totals may not sum due to rounding.

Economic Trends

CDM Smith reviewed recent socioeconomic trends and projections for the Chicago metropolitan area, Illinois, and the United States. Metrics reviewed included regional population and employment history and long-term forecasts; historical variations in regional and national gross domestic product (GDP) and unemployment; and short-term projections of GDP, unemployment, and inflation from various sources.

Several major events, including the COVID-19 pandemic and global conflicts, have significantly impacted the national and regional economies over the past several years:

- In 2020, national GDP declined 2.1 percent, due in large part to the impacts of the COVID-19 pandemic. However, in 2021 the national GDP increased 6.3 percent, rebounding beyond pre-pandemic levels in real terms. Between 2022 and 2025, the national GDP grew at annual rates ranging between 2.3 percent and 3.0 percent. In 2026Q1, the national GDP grew 2.5 percent and in 2026Q2, real GDP growth slowed slightly to 2.2 percent.
- In 2020, the national unemployment rate increased to 8.1 percent, again due largely to the impact of the COVID-19 pandemic. Unemployment rates in the Tollway service area were above the national rate, at 9.3 percent in Illinois and 9.8 percent in the Chicago metropolitan area. In 2021, rates declined to 5.3 percent, 6.1 percent, and 6.2 percent for the nation, Illinois, and Chicago metropolitan area, respectively. In 2022, unemployment rates fell further to 3.6 percent, 4.6 percent, and 4.6 percent, and remained close to those levels in 2023. National unemployment then increased in both 2024 and 2025, reaching 4.3 percent in 2025. In Illinois and the Chicago region, unemployment rates continued to be slightly higher than the nation, at 4.6 percent and 4.7 percent, respectively.
- Recent inflation rates have exceeded the Federal Reserve's target of 2.0 percent. In 2021, the Consumer Price Index (CPI) increased 4.7 percent, with low inflation in the early months but high inflation in the later months, including a year-over-year rate of 7.0 percent in December. High inflation continued into 2022, with the highest year-over-year increase of 9.1 percent coming in June. Inflation decelerated in 2023, to 4.1 percent, fell further in 2024 to 2.9 percent for the year, and declined to 2.6 percent in 2025. However, inflation increased slightly in the latter half of 2025 and into 2026, reaching a high of 4.2 percent in May 2026. The war with Iran and associated oil price shocks likely contributed to this increase. The latest estimate as of August 2026 is 3.4 percent.

To provide insight into potential near-term economic conditions, CDM Smith considered recent forecasts from 17 independent economic forecasting organizations.

- National real GDP growth forecasts average 2.2 percent for 2026, ranging from 1.9 percent to 3.5 percent across multiple sources. For 2027, real GDP growth forecasts range between 1.8 percent and 3.1 percent and average 2.2 percent, unchanged from 2026.
- Unemployment forecasts average 4.3 percent for 2026, with individual forecasts ranging from 3.9 percent to 4.6 percent. For 2027, the unemployment rate forecasts average 4.2 percent, a slight decline from the 2026 average. The relatively narrow range of forecasts indicates broad agreement that the national unemployment rate will remain near current levels.

- Forecasts for annual inflation in 2026 range between 2.3 percent and 3.7 percent, averaging 3.3 percent and exceeding the Federal Reserve's long-run inflation target of 2.0 percent. For 2027, the average inflation forecast lowers to 2.2 percent, with the Federal Reserve's Federal Open Market Committee forecasting a rate of 2.3 percent.

Construction Projects

In 2011, the Tollway adopted the 15-year, $12.2 billion capital program, *Move Illinois: The Illinois Tollway Driving the Future*. Major projects in that program include the reconstruction and widening of the Jane Addams Memorial Tollway (I-90), the completion of the I-294/I-57 interchange, and the construction of the Elgin O'Hare Western Access project (IL 390 and I-490). In April 2017, the Tollway Board of Directors authorized an additional $2.1 billion for the reconstruction and expansion of the Central Tri-State Tollway, increasing the *Move Illinois* program to more than $14.3 billion. In December 2023, the Board approved an additional modification increasing its cost to $15.2 billion and extending the anticipated substantial completion date to December 31, 2027. In December 2024, the Board approved a new $2.0 billion capital plan known as *Bridging the Future* to cover the gap between *Move Illinois* and the next long-term capital program.

The Tollway's latest capital program, called *Driving Connections*, was approved by the Board on August 19, 2026.[6] Covering the period between 2027-2042, the capital program totals $26.5 billion in investments across all Tollway facilities. Major projects include $3.1 billion for reconstruction of the I-88/I-355 interchange, $0.5 billion for widening I-88 between the Aurora Toll Plaza and IL 59 and between Highland Avenue and IL 83, $0.2 billion for widening of I-355 between Roosevelt Road and North Avenue, $0.1 billion for widening of I-94 between Deerfield Road and IL 22/Half Day Road, new or expanded local interchanges at various locations, expansion of traffic management systems, fiber optic network upgrades, and significant rehabilitation of roadways and bridges across the system.

Table 5 identifies the Tollway construction projects anticipated to have a material impact on Illinois Tollway traffic and revenue in 2026 and 2027. Major components of the ongoing *Move Illinois* program are expected to reach substantial completion by the end of 2027, including portions of the Central Tri-State project and a portion of the new I-490 Tollway.

Table 5. 2026 and 2027 Major Construction Projects on the Illinois Tollway System[7]

Location	Description of Work	Open to Traffic
Tri-State Tollway (I-94/I-294/I-80)		
St. Charles Road to North Avenue	Reconstruction and capacity improvements (part of the Central Tri-State project)	2026
I-55 to St. Charles Road	Reconstruction and capacity improvements (part of the Central Tri-State project)	2027
Archer Avenue ramp plaza	Interchange construction	2027
I-490 Tollway (I-490)		
I-490 at Franklin Avenue/Acorn Lane	Interchange construction	2026

[6] Illinois Tollway Board Resolution No. 23230, dated August 19, 2026.
[7] Construction schedules provided by Illinois Tollway Program Management Office as of September 2026.

Methodology and Assumptions

CDM Smith's core methodology in developing the 2027 Revenue Certificate is similar to the methodology used in previous years. The forecast is based on historical performance evaluated at a monthly level. This level of detail allows seasonal and other variable impacts to be isolated and analyzed more effectively across years. Construction activity, in particular, has been found to significantly impact transactions during the peak construction months of April to October. In addition, analysis at a monthly level allows CDM Smith to account for holiday- and weather-related anomalies.

Since 2018, CV toll rates have increased annually based on an inflationary index.[8] Initially, CV rates were adjusted based on annual inflation, with increases of 1.84 percent in 2018, 2.25 percent in 2019, 2.07 percent in 2020, 1.56 percent in 2021, and 2.30 percent in 2022. In September 2022, the Tollway adopted a new policy to calculate the annual CV toll rate increase, under which rate increases were based on CPI over a 36-month period ending June 30 of the prior year, rather than the 12-month period previously adopted.[9] CV toll rates increased by 3.65 percent in 2023, 5.22 percent in 2024, 5.57 percent in 2025, and 4.05 percent in 2026.

In August 2026, the Illinois Tollway Board of Directors approved the *Driving Connections* capital program, including a systemwide toll rate adjustment and new policy for future toll rate increases. The new toll rate structure will go into effect on January 1, 2027, increasing base electronic toll collection (ETC) rates for passenger cars by roughly 60 percent, and for commercial vehicles by approximately 30 percent, with higher rates applied to other payment channels. For both passenger cars and commercial vehicles, Pay By Plate customers will pay tolls at 1.5 times the ETC rate and invoiced customers will pay tolls at 2.0 times the ETC rate.[10]

Base ETC toll rates for both passenger cars and commercial vehicles will be adjusted every two years based on inflation, with the first such adjustment occurring on January 1, 2029.[11] Under the new rate structure, biennial toll rate adjustments will be no greater than 8.0 percent. This new methodology replaces the prior inflation adjustment approach that had been in place for commercial vehicles between 2018–2026.

Each year, CDM Smith incorporates elasticity-based transaction impacts from toll rate increases into the annual Certificate forecast. Through 2026, toll rate increases primarily affected the CV forecast, as PC toll rates remained unchanged after 2012. However, for 2027, tolls will increase for both PCs and CVs. CDM Smith leveraged its existing methodology to adjust for the impacts of this increase on both PCs and CVs.

CDM Smith also incorporates observed transaction shares by payment channel. Through 2026, this primarily affected the PC forecast because passenger cars using I-PASS or E-ZPass transponders received a 50 percent discount relative to the invoice rate, historically known as the "cash" rate prior to cashless tolling. Beginning in 2027, distinct rate tiers will apply to I-PASS/E-ZPass, Pay By Plate, and invoiced transactions for both vehicle classes. CDM Smith assessed current payment-channel distributions, recent

[8] Consumer Price Index for All Urban Consumers, or its successor index, over the 12-month period ending on June 30 of the previous year. Source: Illinois Tollway Board Resolution No. 18516, dated November 20, 2008.
[9] Illinois Tollway Board Resolution No. 22525, dated September 15, 2022.
[10] Through 2026, commercial vehicles only pay a higher rate for Pay By Plate and Invoice tolls on the IL 390 facility.
[11] Consumer Price Index for All Urban Consumers, or its successor index, measured over the 24-month period ending June 30 of the year preceding the adjustment. Biennial toll rate adjustments are capped at 8.0 percent. Source: Illinois Tollway Board Resolution No. 23230, dated August 19, 2026.

trends, and anticipated behavioral changes as key inputs to inform assumptions regarding the share of payments at each rate tier.

For the CV forecast, the distributions of transactions by truck size classification and time of day are also important factors.[12] Each year for the annual Certificate, the forecast is updated with the most recent plaza-level vehicle classification data, as well as data on the share of overnight discounted truck transactions.

Lastly, an adjustment process is applied to account for variations in the monthly weekday/weekend distribution and the impacts of holidays and anticipated major weather events. Holiday impacts vary depending on the day of the week on which a holiday falls. Weather impacts vary in timing and severity. Expected monthly weather impacts are applied to November through March based on average impacts for those months. Winter weather is inherently unpredictable and could result in relatively volatile revenue performance. Applying average winter weather impacts to these five months helps account for potential variability, but it does not eliminate the risk of revenue impacts when comparing to the forecast.

Estimated 2026 and 2027 Toll Transactions and Expected Revenue

Although traffic and revenue volumes have largely stabilized since the COVID-19 pandemic, uncertainty remains for both short-term and long-term travel patterns. A combination of factors, including new toll rate policies, macroeconomic conditions, and ongoing construction projects, contribute to uncertainty in future traffic and revenue performance. The toll rate increases and structural changes included in the *Driving Connections* capital program represent the largest change to Illinois Tollway toll rates in at least 15 years. These shifts could have impacts on both traveler demand for the system and the payment method travelers prefer, both of which will have implications for systemwide transactions and revenues. CDM Smith used the best available information at the time of developing these forecasts to account for these uncertainties.

Through the end of 2026, transactions are expected to track year-to-date performance. Typical seasonal decreases over the fall and winter are incorporated. For 2027, CDM Smith estimates that passenger and commercial vehicle transaction volumes will decline slightly compared to 2026 levels due to increased toll rates. These declines will be partially offset by additional traffic expected as substantial construction work on the Central Tri-State project concludes and new ramps at Archer Avenue (I-294) and Franklin Avenue/Acorn Lane (I-490) contribute a full year of transactions. Overall expected revenues are also forecast to grow significantly in 2027 compared with 2026, resulting from the increase in base PC and CV toll rates as well as the introduction of CV toll rate multipliers for non-I-PASS transactions.

Table 6 presents actual transactions and revenue for January through August 2026 and estimated transactions and revenue for September through December 2026. **Table 7** presents estimates for 2027. Total expected toll revenue is estimated at approximately $1.82 billion in 2026 and $2.66 billion in 2027. Note that, unlike preceding historical tables in this document, the forecast tables present transactions and expected revenue in thousands.

[12] Commercial vehicles pay a lower rate on Tollway facilities when traveling during overnight hours, between 10:00 p.m. and 6:00 a.m.

Ms. Cathy Williams
October 13, 2026
Page 13

Table 6. Actual and Estimated 2026 Transactions and Expected Toll Revenue[13]

Month[14]	Transactions (Thousands)			Expected Revenue (Thousands)		
	PC	CV	Total	PC	CV	Total
January	66,988	9,604	76,592	$60,698	$71,534	$132,232
February	66,531	9,560	76,090	$60,569	$71,172	$131,741
March	75,727	10,750	86,478	$69,855	$79,661	$149,516
April	77,223	11,165	88,388	$71,127	$82,106	$153,233
May	82,544	11,154	93,697	$76,691	$81,555	$158,246
June	80,793	11,735	92,529	$75,129	$85,339	$160,469
July	83,723	11,778	95,502	$79,725	$85,167	$164,893
August	82,713	11,604	94,317	$78,253	$84,025	$162,278
September	78,607	11,524	90,131	$73,061	$83,733	$156,794
October	81,512	11,672	93,184	$75,712	$84,874	$160,586
November	73,335	10,409	83,744	$67,994	$75,673	$143,667
December	74,983	10,018	85,001	$69,516	$73,104	$142,619
Total	**924,679**	**130,974**	**1,055,653**	**$858,328**	**$957,945**	**$1,816,273**

Table 7. Estimated 2027 Transactions and Expected Toll Revenue[15]

Month	Transactions (Thousands)			Expected Revenue (Thousands)		
	PC	CV	Total	PC	CV	Total
January	64,534	9,148	73,682	$91,107	$97,695	$188,802
February	63,503	9,400	72,903	$90,247	$101,039	$191,286
March	73,778	10,814	84,592	$105,967	$116,349	$222,316
April	75,346	11,151	86,497	$107,831	$119,492	$227,323
May	79,584	10,984	90,568	$114,074	$114,081	$228,156
June	78,179	11,613	89,791	$112,888	$119,849	$232,737
July	80,885	11,416	92,300	$119,546	$121,622	$241,168
August	80,080	11,686	91,766	$116,520	$123,428	$239,948
September	76,070	11,402	87,472	$109,695	$120,556	$230,251
October	78,225	11,191	89,416	$112,635	$118,034	$230,669
November	71,233	10,582	81,816	$102,294	$110,586	$212,879
December	72,922	10,075	82,997	$107,341	$107,520	$214,861
Total	**894,338**	**129,461**	**1,023,800**	**$1,290,145**	**$1,370,251**	**$2,660,396**

[13] Totals may not sum due to rounding.
[14] Values for January through August 2026 are actual transactions and expected toll revenue as reported by the Illinois Tollway.
[15] Totals may not sum due to rounding.

CDM Smith will continue to monitor economic activity, traffic growth, construction impacts, and other trends affecting traffic and revenue performance. In response to the anticipated toll rate increase and changes to the rate multipliers assessed by payment channel, CDM Smith will closely track changes in traffic volumes and traveler behavior, as well as the allocation of transactions and revenue by payment channel.

We trust the information herein meets your needs. Please let us know if you have questions or need additional information.

Sincerely,

CDM Smith, Inc.



Jonathon D. Hart, AICP, PMP

Vice President

ILLINOIS TOLLWAY GEC

October 7, 2026

Ms. Cathy R. Williams
Chief Financial Officer
Illinois State Toll Highway Authority
2700 Ogden Avenue
Downers Grove, Illinois 60515

RE: Consulting Engineers Services - RR-21-9982
2027 Renewal and Replacement Deposit

Dear Ms. Williams:

WSP USA Inc. (WSP), as the Consulting Engineers for the Illinois Tollway, reviewed the renewal and replacement needs of the Illinois Tollway system in order to develop our recommendation for the deposit to be made to the Renewal and Replacement (R&R) Account in 2027. In addition to the maintenance and rehabilitation needs of the system, the Amended and Restated Trust Indenture, dated March 31, 1999, also permits the purchase of capital equipment under the R&R Account.

On September 25, 2026, the Illinois Tollway provided WSP with projected annual capital expenditures (for renewal and replacement needs) for the R&R Account for the years 2026 through 2042. These projected expenditures were developed by the Program Management Office (PMO), not independently verified by WSP, but based upon methods understood by WSP to be consistent with sound engineering practice. The Illinois Tollway also identified a projected ending balance of the R&R Account for 2026 as approximately $354 million, which includes the 2026 R&R Deposit. The PMO has estimated total draws for renewal and replacement in 2026 to be approximately $274 million.

WSP reviewed the data provided by the Illinois Tollway and PMO to identify the estimated deposits through 2027 required to maintain a reasonable R&R Account balance based upon the estimated funds available and potential capital expenditures for renewal and replacement. The combination of the R&R Account balance and projected deposits to the balance of the R&R Account will fund the R&R projects in the program, including I-PASS Sticker Tags, Information Technology projects, the Intelligent Transportation Systems program, and other Capital Projects. These values appear reasonable under the circumstances under which this letter was prepared. Based on these values, WSP recommends a deposit of $420 million to the R&R Account for 2027.

2200 WESTERN COURT · SUITE 120 · LISLE, IL 60532

ILLINOIS
TOLLWAY GEC

The Illinois Tollway did not request WSP to provide and WSP does not offer to provide any services constituting the services of “municipal advisor” as defined in Federal Law (such as the Dodd-Frank Wall Street Reform and Consumer Protection Act), nor does WSP owe a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934 to the Illinois Tollway with respect to the information and material contained in this letter. This letter is based on WSP’s professional judgement regarding the Illinois Tollway’s practices, our understanding and judgment regarding setting levels for the R&R Account for 2027, and our reliance of information supplied to us by the PMO. WSP does not make any warranty or representation that projected values mentioned here will actually be realized or achieved in 2027.

If we can be of further assistance, please feel free to contact me.

Sincerely,

Michael K Valentino

Michael K. Valentino, MBA, PE
Project Manager
WSP USA Inc.

cc: Sam Samra, Michael McIntyre, Manar Nashif, Cindy Williams, Peter Schmidt

2200 WESTERN COURT · SUITE 120 · LISLE, IL 60532

2027 BUDGET
THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
CERTIFICATE OF AUTHORIZED OFFICER

Set forth below is a statement showing actual and estimated Revenues (based on expected toll revenues* prepared by CDM Smith as Traffic Engineers), Operating Expenses, Aggregate Debt Service, and Renewal and Replacement Deposits (as per letters prepared by WSP as Consulting Engineers) for the years 2026 and 2027. This statement is prepared for the purpose of determining whether the Net Revenues, as projected, will be sufficient to at least equal the Net Revenue Requirement in each of such years, in accordance with the requirements of Section 713 of the Trust Indenture.

NET REVENUES AND THE NET REVENUE REQUIREMENT ***(All amounts in $millions)***

Actual 2026 Revenues - First Eight Months:	**FY 2026**
Toll Revenues *	$1,024.8
Evasion Recovery	124.7
Investment Income	48.5
Concessions and Miscellaneous	2.1
First Eight Months Actual 2026 Revenues	**$1,200.1**

Estimated 2026 Revenues - Last Four Months:	**FY 2026**
Toll Revenues *	$510.8
Evasion Recovery	25.8
Investment Income	16.5
Concessions and Miscellaneous	0.6
Last Four Months Estimated 2026 Revenues	**$553.7**

Estimated Revenues:	**FY 2026**	**FY 2027**
Toll Revenues *	$1,535.7	$2,248.0
Evasion Recovery	150.5	82.0
Investment Income	65.0	65.0
Concessions and Miscellaneous	2.6	13.1
Total Estimated Revenues	**$1,753.8**	**$2,408.1**
Less Budgeted Operating Expenses (net $39.4M beginning M&O balance in 2026):	**($439.6)**	**($511.3)**
ESTIMATED NET REVENUES	**$1,314.2**	**$1,896.8**
Aggregate Debt Service	$574.0	$634.4
Renewal and Replacement Account Deposits per WSP	$264.2	$420.0
Net Revenue Requirement is the greater of the following:		
1.3 x Aggregate Debt Service	$746.1	$824.7
Debt Service + Renewal and Replacement Account Deposits	$838.1	$1,054.4
NET REVENUE REQUIREMENT	**$838.1**	**$1,054.4**
Net Revenues in Excess of Net Revenue Requirement	**$476.1**	**$842.4**
Build America Bond subsidies reduce transfers required for Debt Service	$13.6	$13.6
Other adjustments re. transfers of revenues to M&O and Debt Service Accts	2.0	0.4
Deposits to Renewal and Replacement Account and Improvement Account	**$755.8**	**$1,276.4**

(Net Revenues less Aggregate Debt Service plus Build America Bond subsidies, net other adjustments)

* CDM Smith has estimated expected toll revenues to total $1,816.3 million in 2026 and $2,660.4 million in 2027. The amounts included in this certificate are adjusted to reflect the Tollway's estimate of evaded tolls and underpayments. These adjustments reduce toll revenues by $280.6 million in 2026 and $412.4 million in 2027.

Totals may not add due to rounding.

PAGE INTENTIONALLY LEFT BLANK

Acronyms

ACRONYMS

AAA – Affirmative Action

ACEC – American Council of Engineering Companies

ACFR – Annual Comprehensive Financial Report

ACM – Automatic Coin Machine

ACPA – American Concrete Pavement Association

ACT – Toll Highway Act

ADA – Americans with Disabilities Act

AFSCME – American Federation of State, County and Municipal Employees

AI – Artificial Intelligence

ALI – Automatic Location Identification

ANI – Automatic Number Identification

API – Application Programming Interface

ATP – Authorization to Proceed

ATPM – Automatic Toll Payment Machine

ATM – Active Traffic Management

ATS – Accenture Tolling Solutions

AVL – Automatic Vehicle Location

BEP – Business Enterprise Program

C5 – Contract Cost Change Controls Committee

CAD – Computer-Aided Dispatch

CDL – Commercial Driver's License

CIS – Central Information Services

CMAP – Chicago Metropolitan Agency for Planning

CMAQ – Congestion Mitigation and Air Quality

CPKC – Canadian Pacific Kansas City

CPI-U – Consumer Price Index for All Urban Consumers

CRP – Congestion-Relief Program

CW – Central Warehouse

D/M/WBE – Disadvantaged, Minority- and Women-Owned Business Enterprise Firms

DBE – Disadvantaged Business Enterprise

DMS – Dynamic Message Sign

DQS – Data Quality Services

DRA – Debt Reserve Account

ECP – Earned Credit Program

ECW – Electrical Conductive Weapon

EEO – Equal Employment Opportunity

ELDT – Entry-Level Driver Training

EMS – Emergency Medical Services

EO/L – Equipment Operator/Laborers

EPASS – Electronic Pay Stub System

ERP – Enterprise Resource Planning

FCIAA – Fiscal Control and Internal Auditing Act

FHWA – Federal Highway Administration

FICA – Federal Insurance Contributions Act

FTE – Full-Time Equivalent

GAAP – Generally Accepted Accounting Principles

GAAS – Generally Accepted Auditing Standards

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

H.E.L.P. – Highway Emergency Lane Patrol

HVAC – Heating, Ventilation, and Air Conditioning

IDOT – Illinois Department of Transportation

IGA – Intergovernmental Agreement

IPDC – Intermediate Power Distribution and Communication

IRTBA – Illinois Road and Transportation Builders Association

ISO – International Organization for Standardization

ISP – Illinois State Police

IT – Information Technology

ITS – Intelligent Transportation Systems

IV&V – Independent Validation and Verification

JOC – Job Order Contracting

LAC – Local Advisory Committee

LCA – Life Cycle Assessment

LED – Light-Emitting Diode

LEED – Leadership in Energy and Environmental Design

LIDAR – Light Detection and Ranging

M&O – Maintenance and Operations

MADS – Maximum Annual Debt Service

MAP – Metropolitan Alliance of Police

MP – Milepost

MPO – Metropolitan Planning Organization

MPS – Master Program Schedule

NCR – Non-Conformance Report

NOC – Network Operations Center

NRRA – National Road Research Alliance

NSC – National Safety Council

OIG – Office of the Inspector General

OPEB – Other Post-Employment Benefits

OSHA – Occupational Safety and Health Administration

PBX – Private Branch Exchange Telephone System

PCI – Payment Card Industry

PMO – Program Management Office

QFR – Quarterly Financial Review

R&R – Renewal and Replacement

RFP – Request for Proposal

ROW – Right-of-Way

RTA – Regional Transportation Authority

SEIU – Service Employees International Union

SERS – State Employees' Retirement System

SOC – Security Operations Center

SOP – Standard Operating Procedure

SQL – Structured Query Language

TIMS – Traffic and Incident Management System

TMA – Truck-Mounted Attenuator

UPRR – Union Pacific Railroad

VASCAR – Visual Average Speed Computer and Recorder

VES – Violation Enforcement System

VMI – Vendor Managed Inventory

VMS – Variable Message Sign

VOIP – Voice over Internet Protocol

VOSB – Veteran-Owned Small Business

WIM – Weigh-in-Motion

PAGE INTENTIONALLY LEFT BLANK

Glossary



GLOSSARY

APPROPRIATION – Spending authority from a specific fund for a specific amount, purpose, and time period. The Tollway's budget is not subject to annual appropriation by the State of Illinois.

BASIS OF ACCOUNTING – The method of accounting used to track and report revenues and expenditures, such as cash, budgetary, or accrual accounting.

BEST PRACTICES – Processes, practices, and systems identified in public and private organizations that have performed exceptionally well and are recognized as improving organizational performance and efficiency.

BOND RATING – An assessment of credit risk by a nationally recognized credit rating agency regarding either a specific bond issue or the issuer. When applied to an issuer, the bond rating typically refers to the issuer's senior-lien rating.

BRIDGING THE FUTURE – The capital program for 2025 through 2031, approved by the Illinois Tollway Board of Directors in December 2024, to continue modernization of Tollway infrastructure and address maintenance needs across the Tollway system.

BUDGET REQUEST – The Budget Office's recommended budget presented to the Board for final approval.

CAPITAL EXPENDITURE – A nonrecurring expenditure for the preservation, replacement, repair, renewal, reconstruction, modification, or expansion of Tollway assets.

CONSTRUCTION FUND – The fund that receives proceeds from the sale of bonds to be used for capital projects.

CONSULTING ENGINEER – An independent engineer or engineering firm retained by the Tollway to carry out duties imposed on the Consulting Engineer by the Trust Indenture and other duties as assigned.

DEBT SERVICE – Principal, interest, and other obligations associated with bond indebtedness.

DEBT SERVICE ACCOUNT – A subaccount of the Revenue Fund from which debt-service payments are made.

DEPARTMENT – A major administrative division of the Tollway that has overall management responsibility for an operation or group of related operations within a functional area.

DRIVING CONNECTIONS – The capital program for 2027 through 2042, approved by the Illinois Tollway Board of Directors in August 2026, to modernize infrastructure, improve mobility, enhance system resiliency, and support regional economic growth across all Tollway corridors.

DYNAMIC MESSAGE SIGN (DMS) – An over-the-road message sign used by the Traffic and Incident Management System to communicate information to customers.

E-ZPASS GROUP – An association of toll agencies whose primary purpose is to facilitate toll interoperability among member agencies.

ELECTRONIC TOLL COLLECTION – An electronic method for motorists to pay toll charges. Electronic toll collection may include the use of a transponder mounted in a vehicle to deduct toll charges automatically from a prepaid balance as the vehicle passes through a tolling location.

ENVIRONMENTAL IMPACT STATEMENT (EIS) – A full-disclosure document that describes how a transportation project was developed, considers a range of reasonable alternatives, and analyzes applicable environmental laws and executive orders.

FICA AND RETIREMENT – A budget line item for employer payments into Social Security and employer contributions to the State Employees' Retirement System.

FISCAL YEAR – The annual period used for accounting and preparing financial statements. The Tollway's fiscal year is January 1 through December 31. The State of Illinois' fiscal year is July 1 through June 30.

FULL-TIME EMPLOYEE – For purposes of full-time-employee performance metrics, an employee whose work is based on a 40-hour workweek for 52 weeks, or 2,080 hours per year.

FUND – A fund, which may include one or more accounts and subaccounts, established by the Trust Indenture to hold money for specific programs, activities, or objectives.

FUND BALANCE – The difference between fund assets and fund liabilities, typically reported at the end of a financial-reporting period.

GROUP INSURANCE – The life and health insurance program for Tollway employees, retirees, and eligible dependents.

H.E.L.P. TRUCKS – Highway Emergency Lane Patrol trucks designed to provide roadside assistance to Tollway customers.

HEADCOUNT – The number of employees for a specified period, expressed as the actual number of employees or as calculated full-time equivalents.

I-PASS – The Illinois Tollway's prepaid electronic toll-collection system, which allows tolls to be paid automatically through a vehicle-mounted transponder or other approved account technology.

IMPROVEMENT – A system-expansion project or an acquisition, installation, construction, reconstruction, modification, or enhancement of real or personal property, other than an operating expense, authorized under an applicable Tollway resolution.

KAPSCH – International technology company providing Intelligent Transportation Systems technology, solutions, and services.

MAINLINE PLAZA – A toll-collection plaza that spans the roadway.

MAINTENANCE AND OPERATIONS (M&O) – The day-to-day operating costs of the Illinois Tollway.

MOVE ILLINOIS: THE ILLINOIS TOLLWAY DRIVING THE FUTURE – The capital program for 2012 through 2027, approved by the Illinois Tollway Board of Directors on August 25, 2011, to address existing Tollway system needs and specified system-expansion projects.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Benefits that eligible employees begin receiving after

retirement. These benefits may include health, dental, vision, prescription, or other healthcare benefits for eligible retirees and beneficiaries.

PROFESSIONAL SERVICE BULLETIN (PSB) – A publication containing information about advertisements for statements of interest and requests for proposals for Tollway professional services.

PROGRAM MANAGEMENT OFFICE (PMO) – The engineer or firm of engineers, including authorized employees, agents, and representatives, engaged by the Tollway to observe work and determine whether it is being performed and constructed in compliance with project contracts.

PROJECT – An Improvement or Renewal and Replacement activity.

RECORD OF DECISION (ROD) – A document issued by the Federal Highway Administration to indicate formal federal approval of an Environmental Impact Statement or Environmental Assessment for a proposed highway project.

RECOVERY OF EXPENSES – The process of claiming and recovering damages to Tollway property or fixtures, such as light poles, guardrails, and tolling equipment. It may also include recovery of specified emergency-service charges.

RENEWAL AND REPLACEMENT – The preservation, replacement, repair, renewal, reconstruction, or modification of the Tollway system or any part of it, excluding system-expansion projects.

RESERVE – A portion of a budget intentionally set aside and not spent, either as a contingency for increased liabilities or for another specified financial purpose.

REVENUE FUND – The fund that receives Tollway revenues for application to accounts established under the Trust Indenture.

REVENUES – Tolls, fees, charges, rents, investment income, and other income and receipts derived from Tollway operations and permitted under the Trust Indenture.

RIGHT-OF-WAY – Land, property, or interests in land acquired for or devoted to a highway.

STATE EMPLOYEES' RETIREMENT SYSTEM (SERS) – A public-employee defined-benefit pension plan for State employees, including substantially all Tollway employees.

SYSTEM EXPANSION PROJECT – An acquisition, improvement, betterment, enlargement, or capital addition that extends the Tollway system.

TOLL – A fee charged for use of or passage over a highway.

TOLL HIGHWAY OR TOLLWAY – A limited-access highway and its associated facilities that require users to pay tolls and that were built or are proposed to be built by the Illinois Tollway.

TOLLWAY SYSTEM – The toll highways operated and maintained by the Illinois Tollway, together with associated projects, properties, equipment, and facilities.

TRAFFIC AND INCIDENT MANAGEMENT SYSTEM (TIMS) – A system that allows the Tollway to monitor weather, traffic incidents, construction areas, and other conditions that may affect traffic flow.

TRAFFIC ENGINEER – An independent engineer or engineering firm, other than the Consulting

Engineer or Program Management Office, retained by the Tollway to perform duties imposed on the Traffic Engineer by the Trust Indenture and other duties as assigned.

TRANSPONDER – A device that communicates by radio signal with tolling equipment to create a record of a toll transaction.

TRUST INDENTURE – A contract between the Tollway and its bondholders that establishes the rights and obligations of both parties and governs the pledge and use of specified Tollway revenues, funds, accounts, and subaccounts.

VIOLATION ENFORCEMENT PROGRAM (VEP) – A program developed to collect unpaid tolls and related amounts from violators, including the use of vehicle license-plate images and notices.

PAGE INTENTIONALLY LEFT BLANK

Published by the Illinois State Toll Highway Authority
October 2026