

CITY OF CHICAGO

2026 BUDGET OVERVIEW



MAYOR BRANDON JOHNSON

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BUDGET INTRODUCTION



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LETTER FROM THE MAYOR



Dear fellow Chicagoans,

I am honored to present the ***Protecting Chicago Budget***, the Executive Budget Recommendations for Fiscal Year 2026. This budget represents a clear path forward—one that protects critical investments in housing, safety, and economic opportunity while charting a responsible course toward long-term fiscal stability.

Chicago faces headwinds, including rising costs, federal attacks, and the ongoing need to address historic inequities, but this moment also presents an extraordinary opportunity. The ***Protecting Chicago Budget*** closes a projected \$1.15 billion gap **without increasing the City's property tax levy** or relying on **regressive revenue measures**. Instead, it advances a balanced approach rooted in fairness: generating progressive revenue from those with the greatest capacity to contribute and delivering savings through government modernization and efficiency initiatives.

This budget invests in what makes our city strong. It protects essential programs that keep residents housed, employed, and safe. It sustains our *Rapid Rehousing Program* to help Chicagoans transition from homelessness to stability, expands access to affordable housing through the *Housing and Economic Development Bond* and *Green Social Housing* initiatives, and strengthens community safety with data-driven investments that address the root causes of violence.

Our City continues to invest in its young people and early childhood through record funding for *One Summer Chicago*, expanded apprenticeship and reentry pathways, and deeper partnerships between City departments, childcare providers, and educators. The budget also ensures long-term funding for mental health services by transitioning the *CARE Program* into the Corporate Fund, securing its place as a permanent component of our emergency response system.

This proposal also reinforces our commitment to fiscal integrity and effective governance. Through strategic reforms, such as real estate consolidation, improved fleet management, streamlined administrative functions, and special event cost recovery, the City is reducing the cost of administering government without cutting the services that Chicagoans rely upon.

The ***Protecting Chicago Budget*** establishes a new *Community Safety Surcharge* that will be carried by the largest employers in the City. This progressive measure will fund \$100 million annually in community safety initiatives, including violence prevention, youth employment, survivor support, and officer wellness programs.

Chicago is proving that a city can be both fiscally responsible and socially just—that we can protect essential services, invest in our neighborhoods, and manage our finances prudently. We can and must govern with balance, compassion, and shared responsibility.

Our city's strength has always come from its people—resilient, hardworking, and hopeful. Together, we are protecting Chicago by investing in our people and our communities.

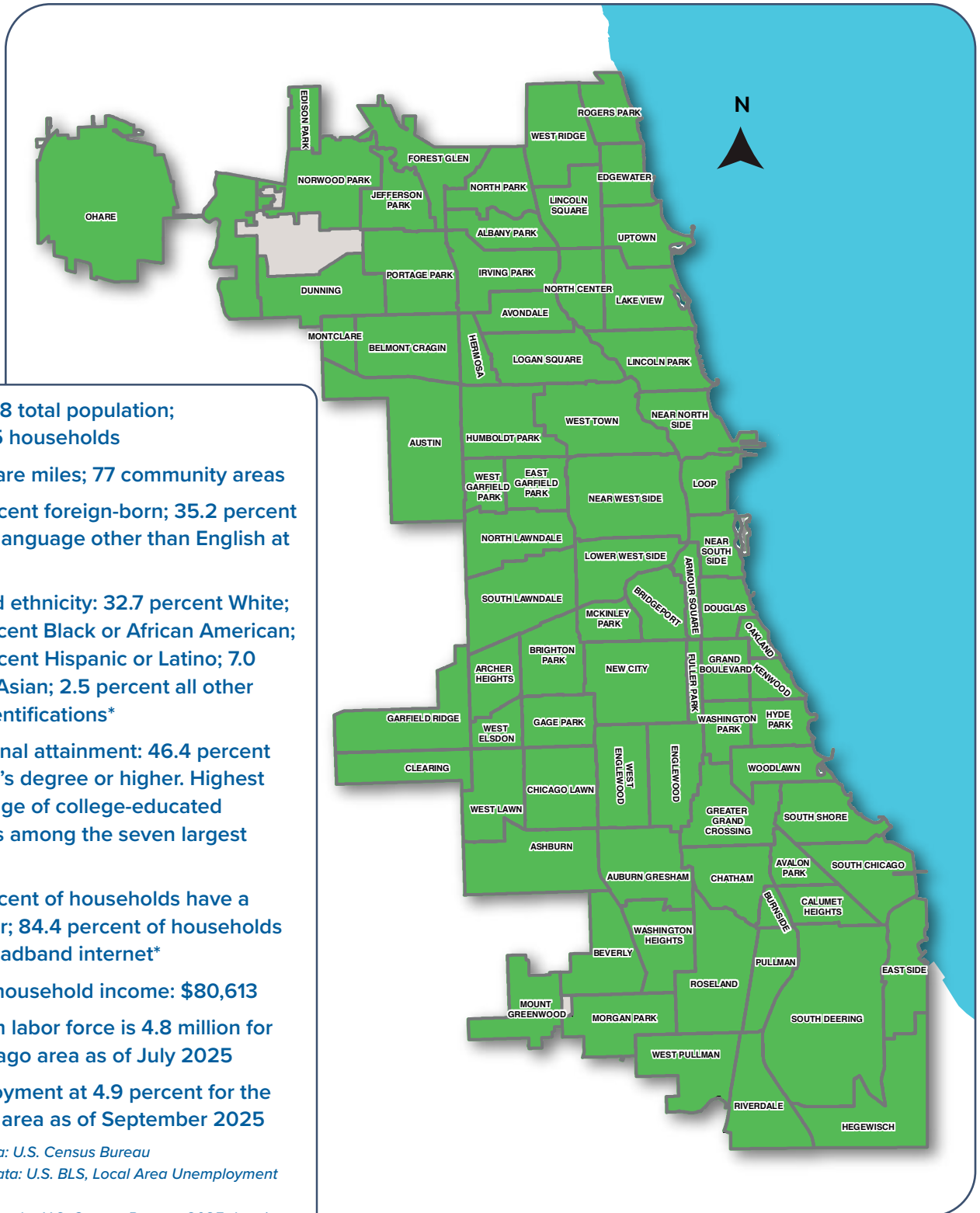
Sincerely,

Mayor Brandon Johnson

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CITY PROFILE



- ★ 2,746,388 total population; 1,172,455 households
- ★ 228 square miles; 77 community areas
- ★ 20.2 percent foreign-born; 35.2 percent speak a language other than English at home*
- ★ Race and ethnicity: 32.7 percent White; 28.8 percent Black or African American; 29.0 percent Hispanic or Latino; 7.0 percent Asian; 2.5 percent all other racial identifications*
- ★ Educational attainment: 46.4 percent bachelor's degree or higher. Highest percentage of college-educated residents among the seven largest cities
- ★ 92.9 percent of households have a computer; 84.4 percent of households have broadband internet*
- ★ Median household income: \$80,613
- ★ Non-farm labor force is 4.8 million for the Chicago area as of July 2025
- ★ Unemployment at 4.9 percent for the Chicago area as of September 2025

Population data: U.S. Census Bureau

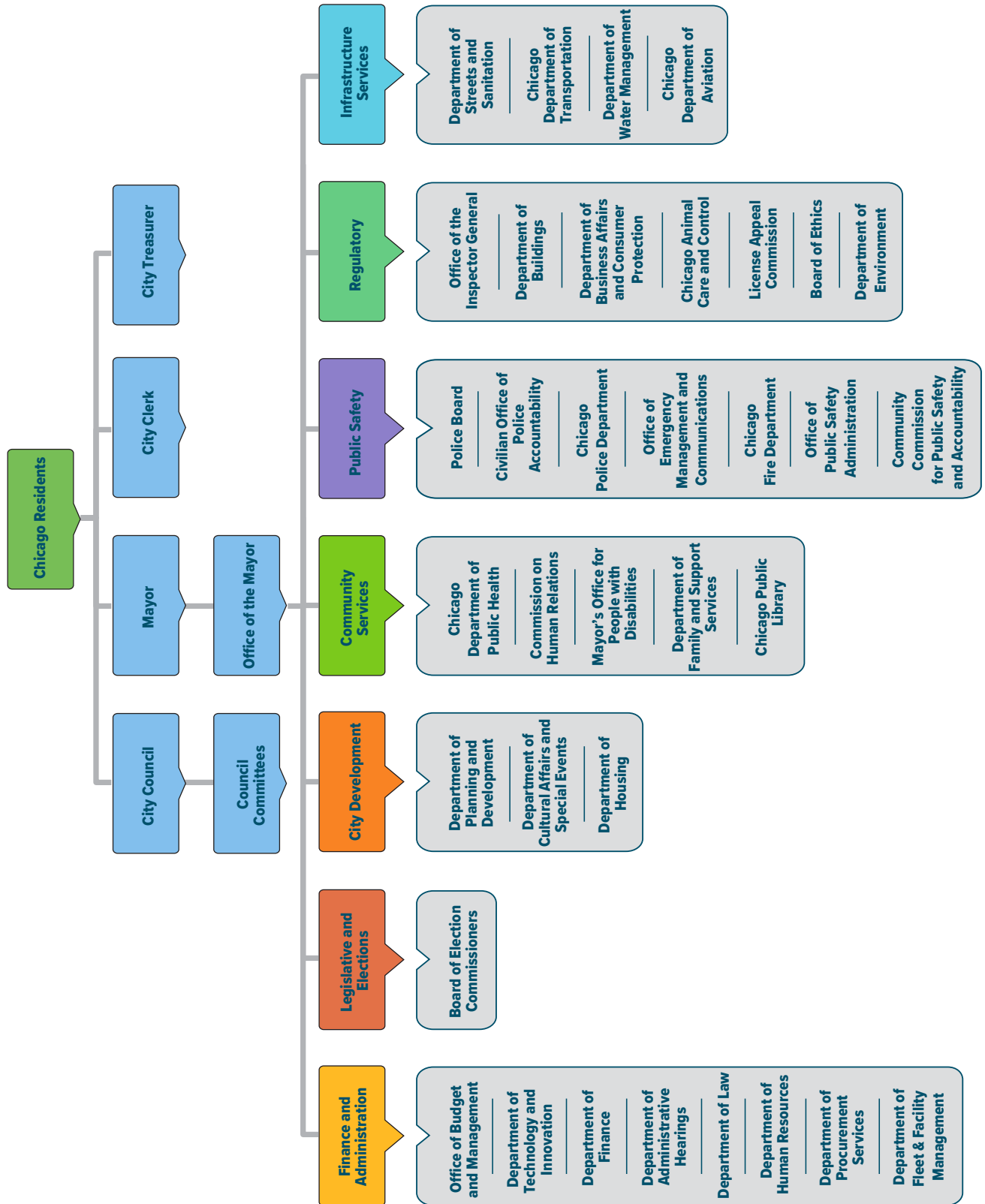
Employment Data: U.S. BLS, Local Area Unemployment Statistics

*As of 2024 from the U.S. Census Bureau. 2025 data is unavailable due to the federal government shutdown

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CITY OF CHICAGO • ORGANIZATIONAL CHART



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CITY FUNCTIONS



FINANCE AND ADMINISTRATION

The Finance and Administration departments coordinate the City's overall government operations, managing city finances, human resources, technology, assets and legal functions. This support allows operational, public safety, infrastructure and human services departments to focus on their core missions and ensures that the City serves its residents in an efficient and cost-effective manner.



LEGISLATIVE AND ELECTIONS

The Legislative and Elections department manages the City's legislative and elections functions, while also maintaining and promoting the efficient and accurate administration of all local, state, and federal elections.



CITY DEVELOPMENT

The City Development departments work throughout Chicago to promote economic, cultural, and community development. These departments develop and implement citywide and neighborhood-specific plans that preserve the character of Chicago's communities, create open spaces and affordable housing options, and coordinate sustainable growth. They also stage special events and festivals that enhance the city's economy and tourism industry and support local artists and nonprofit organizations that develop and implement public art programs.



COMMUNITY SERVICES

The Community Services departments provide services needed by Chicago's families and neighborhoods. These departments support those most in need by providing and coordinating care at health clinics; immunizations; home-delivered meals for seniors; information and referral services for people with disabilities; after-school and job-readiness programs for Chicago's youth; emergency shelters for the homeless and displaced; crisis intervention assistance; and learning and recreational opportunities through public libraries citywide.



PUBLIC SAFETY

The Public Safety departments work together to keep Chicago's neighborhoods, families, and property safe. The critical services that these departments provide save lives and protect homes, businesses, and the rights of all Chicagoans through law enforcement, fire suppression and prevention, and emergency response operations.



REGULATORY

The Regulatory departments mitigate the threats of climate change, protect public health and safety, and work on behalf of the interests of consumers and workers through the enforcement of City ordinances and compliance with local, state and federal laws. The enforcement activity includes regular inspections and responses to resident and business complaints.



INFRASTRUCTURE SERVICES

The Infrastructure Services departments are central to keeping Chicago on the move. These departments collect residential recycling and garbage; remove graffiti; build, repair and maintain Chicago's streets, sidewalks and bridges; coordinate and repair street lights; maintain the City's water and sewer system; purify and deliver the city's water; operate the City's two international airports; and strategically plan for the future of the City's essential infrastructure.



GENERAL FINANCING REQUIREMENTS

The Finance General category represents cross departmental expenses such as information technology systems, employee benefits, contributions to employee pension funds, and long-term debt service payments.



PRIORITIES AND STRATEGIES



2026 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

INTRODUCTION

“Whatever affects one directly, affects all indirectly. As long as there is poverty in this world, no man can be totally rich even if he has a billion dollars.” - Martin Luther King Jr.

Chicago is the soul of America: a diverse metropolis in the heartland where generations have engaged in the struggle for “a more perfect Union” built on shared prosperity. What happens in Chicago matters far beyond Altgeld Gardens, Austin, and Rogers Park; Chicagoans, in their rich diversity, represent a quintessential microcosm of America.

Chicago, like our nation, is at a crossroads. President Trump has funded massive corporate welfare with tax breaks for the ultra-wealthy and exponentially increased a militarized ICE budget, paid for by reduced funding for Chicagoans’ healthcare, food, education, and transportation. Trade wars, tariffs, and corporate greed are manufacturing austerity and threatening the real progress Chicago has made.

This year’s budget, known as the **Protecting Chicago Budget**, incorporates recommendations from a wide cross-section of Chicagoans. From our third year of

public engagement roundtables, to the recommendations brought forward by the [Chicago Financial Future Task Force](#), conversations surrounding this year’s budget took place against a backdrop of mounting fiscal constraints. The City faces one of the largest budget gaps in recent history, driven by rising legacy and new pension obligations, increasing healthcare costs, limits on revenue authority at the municipal level, and the politically-motivated cuts from the federal government. Despite these unprecedented challenges, the City has maintained its commitment to listening to residents and integrating community priorities into decision-making. This year’s budget centers on six priorities:

1. Make Chicago the Safest Big City
2. Make Chicago the Most Affordable Big City
3. Invest in our Children, Youth, and Young Adults
4. Support Economic Growth and Workforce Development
5. Protect our Environment and Enhance Transportation
6. Balance An Equitable Budget

Through the **Protecting Chicago Budget**, we continue to transform our great city to one that is safe and affordable for all residents. And our approach is already delivering



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results--Chicago is experiencing the safest summer on record since 1965 and is on the path to preserve, renovate, and build over 10,000 housing units. This is not by chance; it is the result of bold investments that target the root causes of violence and housing scarcity.

The Protecting Chicago Budget moves beyond closing a fiscal gap; it charts a responsible path towards long-term balance and stability. It reflects a belief that Chicago can overcome the fiscal challenges of the past while staying true to the values of equity, accountability, and shared progress. With this budget, the City continues its work to build a safer, more affordable future for every resident.

PRIORITY 1: MAKE CHICAGO THE SAFEST BIG CITY

In just two years, Chicago has taken meaningful steps towards becoming the safest big city in America. Under the Johnson Administration, the City recorded its fewest homicides of any summer since 1965, with shootings down 35.7% and vehicular hijackings down by 48.1%. The homicide clearance rate has risen to 77.4%, the highest in over a decade and violent crime is down across every major category. These gains reflect the impact of a strategy rooted in prevention, accountability and collaboration—but work continues as one life lost is one too many.

STRATEGY 1.1: PRIORITIZE VIOLENCE REDUCTION BY ADDRESSING THE ROOT CAUSES OF CRIME

[*The People's Plan for Community Safety*](#) is a community-led initiative that brings together residents, partners, and institutions across Chicago to confront historic disinvestment, promote healing, and create neighborhoods where everyone feels safe. In 2025, the City and its partners made significant progress advancing the Mayor's plan – strengthening community outreach, supporting survivors, and expanding services for youth and returning residents. These and other accomplishments are detailed in the City's comprehensive progress report, available [online](#).

Building on that foundation, the 2026 budget continues this work by deepening investments in prevention, healing and opportunity. Key initiatives include:

- *Community Violence and Survivor Support*: Continued expansion of survivor-centered and violence prevention programs, including gender-based violence prevention, trauma-informed training, and capacity-building for neighborhood partners.
- *Community Safety Surcharge Investments*: \$100 million dedicated to community violence reduction, youth employment, victim services, officer wellness and trauma-informed training.



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These initiatives reinforce the City's belief that public safety grows from community stability — where prevention and opportunity work hand in hand to protect lives and strengthen neighborhoods.

STRATEGY 1.2: SUPPORT EFFECTIVE AND CONSTITUTIONAL POLICING

This administration's emphasis on constitutional policing has led to renewed and growing trust between communities and local law enforcement. In 2025, we announced a \$90M global settlement resolving 176 police misconduct lawsuits, a historic step in easing the City's financial strain from police incidents, some decades old. This settlement provides closure, reduces adverse verdicts, lowers legal costs, eases fiscal pressure, and reaffirms the City's commitment to constitutional policing and accountability.

In 2026, we will implement reforms that honor the dedication of Chicago's police officers by creating safer, fairer, and more sustainable working conditions. By improving transparency, reducing administrative burdens, ensuring accurate overtime, quality medical evaluations, and expanding wellness and accountability supports, the City is investing in a system that protects officers, strengthens trust, and enhances public safety. Specifically,

Mayor Johnson's 2026 Budget Management Ordinance will include the following:

- **Overtime Controls:** CPD will provide monthly reports and participate in quarterly City Council hearings to ensure transparency and accountability in overtime spending. **The 2026 budget will include a cap on overtime, and any increase will require City Council approval through an additional appropriation.** To support these reforms, the City Comptroller and Chief Information Officer will expedite the implementation of a citywide timekeeping and payroll system to reduce administrative burdens on CPD members and ensure accurate overtime tracking.
- **Civilianization:** Transitioning sworn positions that perform civilian functions to civilian roles is projected to generate more than \$100 million in savings over 10 years. CPD will assess which additional positions are appropriate for civilianization within units such as Communications, Human Resources, Records Inquiry, and other administrative divisions. CPD will present its findings to the Mayor and City Council by August 2026.
- **Medical Audit Recommendations:** On a quarterly basis, the Office of Public Safety Administration will report to City Council on its progress in implementing the recommendations of the recently completed Medical Review Audit. These reports will describe efforts to ensure that the process for medically clearing sick or



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injured officers is both efficient and responsive to the full scope of officer health and wellness needs.

- **Early Warning System:** CPD is developing an early intervention system to help supervisors identify and address at-risk behavior among officers. **The system will support early, individualized interventions that improve performance, accountability, and wellness—reducing misconduct, building community trust, and lowering litigation costs.** CPD will submit monthly progress reports to the Mayor and City Council on the system's implementation and outcomes.

STRATEGY 1.3: ADDRESS BEHAVIORAL HEALTH NEEDS THROUGH PUBLIC HEALTH INTERVENTIONS

The breakdown of our health system turned ERs and jails into makeshift treatment centers—failing everyone. The administration is investing to ensure all Chicagoans get the care they need, no matter where they live or what they can afford. Despite Trump cuts, we are investing \$1 million for disease control and outbreak response measures in 2026. We're choosing treatment over trauma and rebuilding a citywide behavioral health network after decades of disinvestment. The Chicago Department of Public Health has expanded services at two clinics and reopened the former Roseland Mental Health Clinic as the

Roseland Health Hub, offering no-cost mental health care for those unable to pay, crisis response, and wraparound services to support long-term recovery.

The **Crisis Assistance Response and Engagement (CARE)** program continues to shift the City's approach from enforcement to care by deploying behavioral health teams through the 911 system to provide de-escalation, assessment, and connections to community-based services. In 2026, CARE will transition from federal funding to the Corporate Fund, ensuring its long-term stability as part of the City's emergency response system.

Chicago is also advancing a comprehensive harm-reduction strategy to address the opioid crisis. Opioid-related emergency calls fell by 24 percent in 2025, supported by expanded prevention and treatment access. Free naloxone is now available at every Chicago Public Library branch, putting life-saving tools in the hands of residents across the City.

STRATEGY 1.4: PROTECT COMMUNITIES UNDER THREAT FROM THE FEDERAL GOVERNMENT

In response to federal actions that threatened the rights and safety of residents, the Mayor signed the **Protect**



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Chicago Executive Orders, establishing a citywide framework to safeguard constitutional protections and ensure local accountability in law enforcement.

The **Protect Chicago** initiative coordinates City departments to uphold public trust by:

1. ***Affirming Local Control:*** Reaffirming that the Chicago Police Department (CPD) operates under local authority and may not participate in federal civil immigration enforcement.
2. ***Promoting Transparency:*** Urges federal agents as well as members of the military operating in Chicago to wear visible identification, use body cameras, and avoid disguises that erode public safety and confidence.
3. ***Protecting the Right to Peaceful Assembly:*** Ensuring that residents can safely exercise their constitutional rights to protest and free expression.
4. ***Restricting City Resources for Immigration Enforcement:*** Prohibiting the use of City vacant lots, parking lots or garages as staging areas, processing locations, or operations bases for civil immigration enforcement.

The Johnson Administration remains committed to protecting Chicagoans' civil rights and ensuring that no

level of government undermines the safety, dignity, or constitutional freedoms of residents.

PRIORITY 2: MAKE CHICAGO THE MOST AFFORDABLE BIG CITY

Housing is a human right, and every Chicagoan deserves access to safe, stable, and affordable housing. Addressing the housing crisis requires a comprehensive strategy—one that protects tenants, expands affordable housing options, and creates clear pathways to stability for residents experiencing homelessness. Through the **Build Better Together** initiative, the City is advancing an inclusive economic development strategy that promotes the creation of quality housing, good jobs, and thriving neighborhood economies—ensuring that every community shares in Chicago's growth and prosperity.

STRATEGY 2.1: BUILD MORE HOMES

Expanding affordable housing remains central to the City's vision of a more livable and equitable Chicago. To date, 4,063 units have been built, rehabbed, or preserved, with over 10,000 units to be advanced overall in the first term. In Summer 2025 alone, 422 new units were completed and construction is ongoing for 1,600 more. Key reforms and investments in 2025 included:



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- **Zoning Modernization:** Eliminated minimum parking requirements near CTA stations and expanded Accessory Dwelling Units (ADUs) citywide to increase supply.
- **Development Efficiency:** Implemented over 90% of the “Cut the Tape” recommendations—accelerating approvals for 21,500 units, \$22 billion in investment, and 86,000 construction jobs, including 2,950 new Loop residential conversions.
- **Neighborhood Investment:** Launched the Missing Middle Housing Initiative to repopulate neighborhoods by selling City-owned lots for \$1 with up to \$150,000 in construction support per unit.
- **Senior and Homeowner Support:** Completed \$168 million in senior housing renovations at the Edith Spurlock Sampson Apartments and Sheffield Residences, launched the Home Repair Program to assist 150 income-eligible homeowners, and expanded the HomeGrown Program to help moderate-income families purchase 1–2 unit homes.

Through the Housing and Economic Development Bond, 2026 will see the City continue its multi-year investment – totaling up to \$700 million by 2028 – to expand affordable rental housing, preserve single-room occupancy units, support homeownership programs, and create housing options for residents experiencing homelessness. These

efforts are already accelerating affordable housing development and revitalizing commercial corridors—creating faster, fairer pathways to build homes, grow businesses, and strengthen neighborhoods across Chicago.

STRATEGY 2.2: ADVANCE GREEN SOCIAL HOUSING

In May 2025, Chicago became the first major U.S. city to launch a Green Social Housing program, advancing a new model for sustainable and inclusive urban living. Funded through the \$1.25 billion Housing and Economic Development Bond, the City established an independent non-profit to support mixed-income developments across Chicago, which will utilize a revolving loan fund to fund projects. Beginning in 2026, the City will invest \$135 million in environmentally sustainable, affordable housing—with half of all units designed as Type A accessible to ensure equitable access for residents with disabilities.

STRATEGY 2.3: PROTECT TENANTS FROM GENTRIFICATION

Renters make up more than half of Chicago households, and ensuring their stability is critical to building a more equitable city. The Johnson Administration is advancing policies that balance economic development with targeted investments in affordable housing and strong



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tenant protections—helping prevent displacement, preserve community roots, and reduce the racial and economic segregation that has long shaped Chicago's neighborhoods.

In September 2025, the City passed the **Jackson Park Housing Pilot Program**, reserving 25 City-owned lots for affordable homeownership and five large lots for affordable rental development. The pilot also:

- Establishes a Right to Return for residents displaced since 2015.
- Creates a Property Tax Debt Relief Grant Pilot for South Shore, Englewood, and the Lower West Side.
- Invests \$3 million in Chicago Rebuild to rehabilitate vacant properties, prioritizing local developers and affordability.
- Expands tenant protections through a Tenant Opportunity to Purchase and an Expanded Fair Notice Pilot to provide longer notice periods for lease non-renewals.

Together, these efforts demonstrate the City's commitment to preserving affordable housing, protecting renters, and ensuring that every community can thrive amid Chicago's growth.

STRATEGY 2.4: PREVENT AND END HOMELESSNESS

In 2025, the City launched the One System Initiative, creating the first-ever unified shelter system to serve all of Chicago. This coordinated approach enhances efficiency, consistency, and equitable access to shelter and services. In the 2025 budget, the City made an investment of \$40 million that has eliminated the waiting list for families seeking shelter and opened the Shelter Placement and Resource Center (SPARC), which can serve up to 200 people at a time and provides immediate placement, showers, family reunification, and access to public benefits. The upcoming **Five-Year Blueprint to End Homelessness**, the City's first since 2012, will outline a comprehensive plan to make homelessness rare, brief, and non-recurring.

Despite federal cuts, the 2026 **Protecting Chicago Budget** invests \$5.1 million to permanently fund the Rapid Rehousing program, which has helped more than 3,350 individuals and families transition from shelters into stable homes since 2020. The budget also strengthens low-barrier and supportive shelter models, linking residents to healthcare and workforce opportunities to promote lasting stability.



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PRIORITY 3: INVEST IN CHILDREN, YOUTH, AND YOUNG ADULTS

Chicago's future depends on creating pathways of opportunity for every child, teen, and young adult. By investing in early learning, youth employment, and safe, supportive spaces, the City is building the foundation for a stronger, safer, and more affordable Chicago—where every young person has the chance to learn, grow, and succeed.

STRATEGY 3.1: INVEST IN THE CARE AND EDUCATION OF YOUNG CHILDREN

As federal support for early childhood programs faces uncertainty, the City is stepping up to protect Chicago's youngest learners and the educators who serve them. The **Protecting Chicago Budget** invests \$7 million to raise income for more than 3,000 early childhood professionals across 86 programs, increasing pay by 5–10 percent and advancing progress toward pay parity with K–12 teachers.

STRATEGY 3.2: BUILD OPPORTUNITY PATHWAYS FOR YOUTH AND YOUNG ADULTS

Every young person in Chicago deserves to be seen, valued, and supported. The City rejects the criminalization of youth and instead invests in them as future leaders,

innovators, and contributors to Chicago's success.

In 2026, the **Protecting Chicago Budget** strengthens the City's continuum of support for children, teens, and young adults through the **One Summer Chicago** program, which continues to connect tens of thousands of youth to paid jobs, mentorship, and workforce opportunities. In 2025, the City surpassed its goal by employing 31,122 young people—a record achievement made possible through partnerships with CPS, CTA, CHA, City Colleges, and other agencies. In addition, through **My Chi. My Future.**, the City has been able to expand access to opportunity, linking over 50,000 youth to 45,000 out-of-school learning experiences through more than 400 community partners and 15 anchor organizations across the City.

Through these initiatives, the City continues to build a safer, more connected Chicago where every young person can learn, work, and thrive.



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PRIORITY 4: SUPPORT ECONOMIC GROWTH AND WORKFORCE DEVELOPMENT

Creating a safer and more affordable Chicago depends on a City government that is efficient, transparent, and responsive to the needs of residents, businesses, and workers. The administration is advancing a whole-of-government approach to streamline operations, reduce delays, and make public services work better for everyone.

STRATEGY 4.1: BOLSTER ECONOMIC DEVELOPMENT

Chicago's long-term safety and affordability depend on strong neighborhood economies, vibrant cultural life, and a growing, diversified tax base. The City continues to invest in equitable economic growth that benefits residents and businesses across every community.

In 2025, Chicago's economy demonstrated remarkable strength:

- Tourism reached record levels, with over 3.5 million hotel room nights sold and nearly \$1 billion in hotel revenue. Major events like Lollapalooza generated more than \$440 million in economic activity and boosted amusement tax revenues by \$7.2 million.
- The City made 900 vacant parcels available for redevelopment and issued nine large-scale RFPs to spur investment in historically disinvested neighborhoods.

- Through the Community Development Grant Program and Neighborhood Opportunity Fund, more than \$66 million in targeted investments supported 183 small and medium-sized businesses across the City.

In 2026, the **Protecting Chicago Budget** builds on this momentum by:

- Accelerating the redevelopment of vacant land, providing resources to move projects from pipeline to construction.
- Expanding support for small businesses through streamlined permitting and faster approvals.
- Advancing initiatives that will drive more than \$625 million in economic development investments by 2028, supporting small business growth, community revitalization, and wealth-building initiatives across Chicago.

STRATEGY 4.2: SUPPORT WORKFORCE DEVELOPMENT

The City of Chicago is connecting residents to opportunity through coordinated training, education, and employment systems. By aligning City departments, educational institutions, and community-based providers, we are building a unified workforce ecosystem that expands equitable access to quality jobs and sustainable careers. Workers are central to affordability, public safety, and inclusive growth.



2026 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

In 2026, we will:

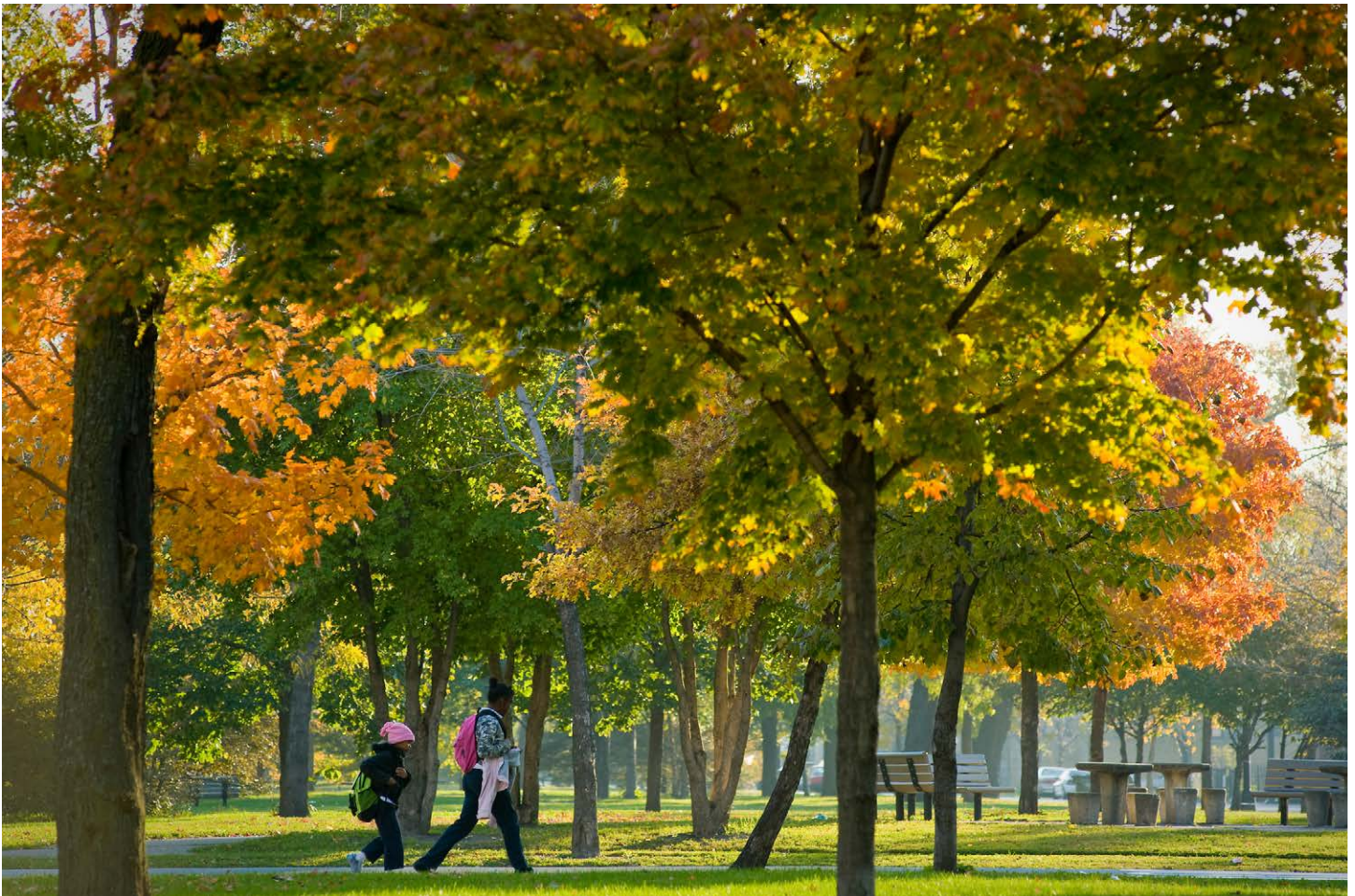
- *Deepen Employer Partnerships and Engagement:* Expand collaboration with employers and stakeholders across key sectors, including healthcare, construction, manufacturing, technology, and transportation, to strengthen pipelines into quality jobs, identify hiring needs, align training programs, and promote inclusive employment practices.
- *Expand Fair Chance Hiring and Reentry Employment Pathways:* Advance the Mayor's commitment to inclusive hiring by expanding fair chance and reentry employment opportunities across City departments and private employers. This effort will connect justice-impacted residents to City jobs, apprenticeships, and wraparound supports, reducing recidivism and strengthening community stability.

PRIORITY 5: PROTECT OUR ENVIRONMENT AND ENHANCE TRANSPORTATION

The restoration of the Department of Environment (DOE) marked a major milestone in the Johnson administration's first approved budget, reestablishing the City's capacity to lead on environmental justice, climate resilience, and regulatory oversight. In 2026, the City will continue strengthening this foundation by phasing the environmental regulatory and permitting functions of the City under the consolidated DOE, rebuilding full regulatory capacity to protect public health and the environment.

STRATEGY 5.1: BUILD SAFE STREETS

Since peaking in 2021, traffic fatalities in Chicago have declined by 30 percent, even as travel volumes and active transportation use have increased—compared to an 8 percent national decline. More than 100 miles of new bikeways have been added since the launch of the Chicago Cycling Strategy, with the network expected to exceed 500 miles citywide by the end of 2025. Safety improvements such as curb bump-outs and pedestrian refuge islands, now standard in all major CDOT projects,



2026 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

have contributed to a significant reduction in traffic-related deaths.

The 2026 **Protecting Chicago Budget** builds on this progress through targeted, high-impact transportation investments that enhance safety for all users, address inequities in high-crash areas, and expand affordable, sustainable mobility options that connect residents to jobs, schools, and community destinations.

STRATEGY 5.2: INCREASE ACCESS TO PUBLIC TRANSPORTATION

Reliable, affordable public transit is essential for connecting residents to jobs, schools, and services. In 2025, the Chicago Transit Authority (CTA) achieved major milestones, securing \$1.97 billion in federal funding to extend the Red Line to the Far South Side—a historic investment projected to create 25,000 jobs and generate \$1.7 billion in real estate investment by 2040. The Red and Purple Line Modernization Project will eliminate long-standing bottlenecks, reduce overcrowding, and deliver four new fully accessible Red Line stations. Both projects are supported by City authorized transit TIFs, which generate benefits from the high density and high value property along the Red Line.

In October 2025, the Trump administration announced proposed federal funding cuts targeting both the Red and Purple Line modernization projects. These cuts underscore the critical importance of ensuring sustainable funding for Chicago's vital public transportation network. The Johnson administration remains committed to defending the federal dollars already committed to these projects and to working with partners at the state level during the upcoming veto session to secure long-term, sustainable revenues for CTA.

STRATEGY 5.3: BUILD CHICAGO'S RESILIENCE TO CLIMATE CHANGE AND PROTECT ALL CHICAGOANS FROM POLLUTION

Every Chicagoan deserves clean air, safe water, and neighborhoods resilient to climate change. The **Protecting Chicago Budget** advances environmental justice through targeted investments that cut emissions, reduce flooding, and improve quality of life—especially in historically underserved communities.

By the end of 2025, the City will have transitioned all City-owned buildings to 100% renewable energy, electrified 23% of its non-emergency fleet, planted over 60,000 new trees, and expanded energy-efficiency upgrades for residents. Chicago also marked the first open-water swim in the Chicago River in nearly a century, a milestone



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in urban restoration. In 2026, the City will expand EV charging access, implement the Hazel Johnson Cumulative Impacts Ordinance, carry out major sewer and lead-line service reconstruction on the City's west side to assist in the recovery from devastating floods, and roll out green stormwater and clean energy projects that lower costs and strengthen resilience.

Together, these efforts are making Chicago greener, healthier, and more equitable—one neighborhood at a time.

PRIORITY 6: BALANCE AN EQUITABLE BUDGET

The City's budget will not be balanced by cutting essential services or placing new burdens on working families. Instead, the **Protecting Chicago Budget** advances an equitable approach—raising progressive revenues, eliminating inefficiencies, and making smarter, results-driven investments to build long-term fiscal stability.

STRATEGY 6.1: GENERATE PROGRESSIVE REVENUE

To make Chicago more affordable for working families, the **Protecting Chicago Budget** advances a fair and balanced

revenue strategy—one where everyone contributes in line with their capacity. Based on our citywide Budget Engagement Survey results, residents prioritized new revenues from a Community Safety Surcharge (CSS), Online Sports Wagering, and increased Vacant Building Fees. This budget includes all three measures.

The **Community Safety Surcharge** will apply only to the largest 3% of businesses—those with 100 or more employees—ensuring that 97% of small and medium-sized employers are unaffected. Modeled after the City's former Employer's Expense Tax, the CSS is a modest, progressive tool that reflects today's economy, where large corporations contribute far less in federal taxes than in decades past. Revenue from the CSS will be dedicated to the Community Safety Fund, supporting investments in violence prevention, youth employment, and public safety initiatives that benefit all Chicagoans.

The **Online Sports Wagering Tax** is a new tax that will apply a 10.25% rate on adjusted gaming receipts from online sports betting licensees—an industry that has grown rapidly, with over \$48 billion wagered nationwide in the past five years. The measure ensures this expanding sector contributes to the City's shared priorities.



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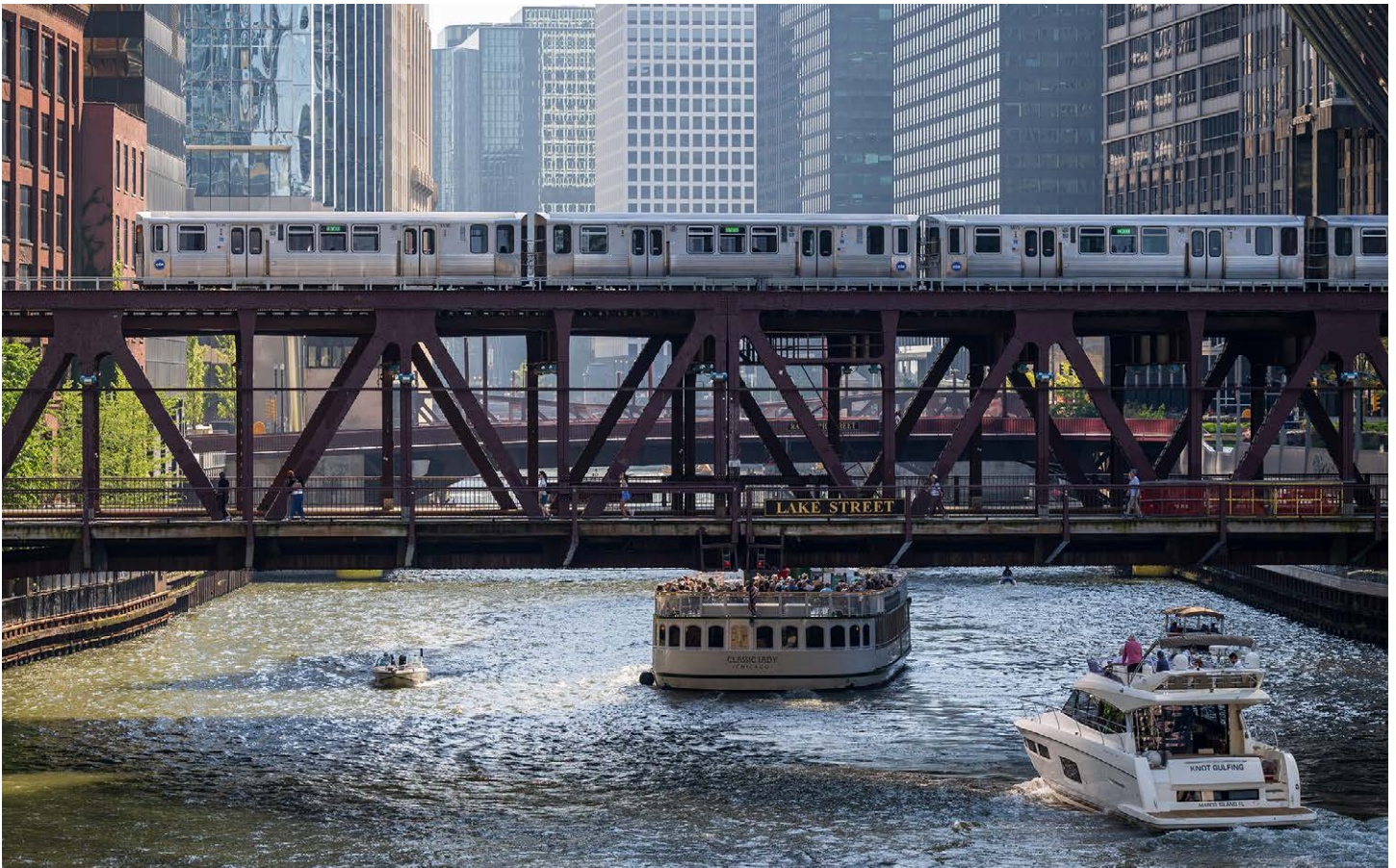
To combat blight concentrated on the South and West Sides, the City will increase **Vacant Building** mortgage renewal fees for property owners that hold and neglect vacant properties. This change ensures property owners, not residents, bear the cost of inspections, maintenance, and public safety impacts tied to long-term vacancies.

In addition, this budget introduces two new taxes to promote fairness and public well-being. The **Cannabinoid Hemp Tax** to ensure equity and accountability in the sale of hemp-derived products. The \$2 per-unit tax on products such as Delta-8 and THCA aligns these intoxicants with existing City tax structures, while the revenues will support programs that promote fairness, consumer safety, and public well-being. The **Social Media Amusement Tax** will extend the City's amusement tax to large tech companies that profit from data monetization and users' attention. Revenue from this tax will be dedicated to a newly established special revenue fund to help sustain public health and mental health programs in future year budgets.

This budget makes adjustments to two existing taxes to make them more equitable and reflective of current use and impact. The current **Ground Transportation Tax** on rideshare trips will shift from a flat fee to a 10.25% tax,

ensuring short neighborhood trips pay less while longer, high-traffic trips contribute more. The City will also expand the current congestion zone to include the 20% of areas with the slowest traffic speeds, reducing gridlock and improving mobility. The **Boat Mooring Tax** will increase from 7% to 23.25%, restoring it closer to historical levels and ensuring users of City waterways contribute fairly to maintenance and safety infrastructure.

Finally, the 2026 proposed budget releases the **largest Tax Increment Financing (TIF) surplus in the City of Chicago's history**—totaling more than \$1 billion. This unprecedented surplus will not only support the City's continued commitments, including operations at Chicago Public Libraries, but will also provide critical financial relief to taxing districts across Cook County. These include key partner agencies such as the Chicago Public Schools, Chicago Park District, and City Colleges of Chicago, ensuring they receive additional resources at a time when federal funding for vital community programs is being reduced.



2026 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

STRATEGY 6.2: OPTIMIZING RESOURCES FOR EFFECTIVE SERVICE DELIVERY

Chicagoans deserve a government that delivers essential services effectively and responsibly. The **Protecting Chicago Budget** focuses on optimizing costs, modernizing operations, and improving performance across departments—ensuring every dollar works harder for residents. In 2026, the City will launch a series of strategic initiatives to strengthen efficiency and accountability:

- **Real Estate Consolidation:** Centralizing property management within 2FM will reduce lease costs and optimize space to meet current workforce needs. The City is targeting \$2 million in savings in 2026 through the termination of unnecessary leases, with a long-term roadmap under development to guide future consolidations and space allocation decision-making.
- **Fleet and Procurement Modernization:** Accelerating the sale of end-of-life vehicles are projected to generate \$3.3 million in revenue in 2026, while advancing procurement reforms will improve transparency, accountability, and service delivery across departments.
- **Special Event Cost Recovery:** The City has budgeted \$7 million in event cost recovery for 2026, with ongoing work to restructure fee schedules, billing, and permitting practices to improve future collections.

These reforms will ensure large commercial events contribute fairly while preserving access to neighborhood and cultural events.

- **Organizational Streamlining:** Building on the 2025 assessment of a subset of City departments, the City will evaluate the realignment of administrative functions—such as HR, finance, and contracting—to break down silos and reduce duplicative functions across departments. The review will also assess managerial spans of control and layers of process within departments to strengthen coordination, accountability, and performance while positioning the City for long-term cost savings.
- **Police Overtime Reform and Civilianization:** Strengthening oversight of overtime and transitioning appropriate administrative duties to civilian professionals will improve operational efficiency, enhance accountability, and allow sworn officers to focus on core public safety responsibilities—all while maintaining effective service delivery. In 2026, the Chicago Police Department, in collaboration with the Department of Law, Department of Human Resources, and the Office of Budget and Management will evaluate additional titles for civilianization to further support this effort.



2026 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

Together, these initiatives enhance fiscal stewardship, modernize government operations, and ensure City resources are aligned with the needs and priorities of Chicago residents.

Building that future requires shared sacrifice and shared purpose. Together we can protect Chicago's fiscal foundation and create a city where everyone has a stake in its success.

CONCLUSION

The 2026 budget is more than a plan to close a \$1.15 billion gap — it is a roadmap to build an affordable, equitable, and thriving Chicago for generations to come. Centering safety, housing, youth opportunity, and effective government, this budget reflects the priorities voiced by residents across every neighborhood.

It invests in proven public safety strategies, expands access to affordable housing, and strengthens supports for children, youth, and young adults. At the same time, it advances operational efficiencies and targeted savings to make government more effective and accountable. This budget embodies Mayor Johnson's commitment to fiscal responsibility and equity — balancing progressive revenue with disciplined management. Chicago is strongest when every neighborhood is safe, every resident can afford to live and thrive here, and every young person has a fair shot at a better future.



EQUITY AND ENGAGEMENT



2026 BUDGET OVERVIEW

EQUITY

EQUITY

Budget Equity is the process by which all departments account for the progress they are making to advance racial equity. One of the guiding equity principles emphasizes that data is a combination of numbers and narratives. The Budget Equity process is an effort to see the strategy that departments are driving behind the numbers. Budget development is also a reflective moment and the time to evaluate our departments' work and determine how we are going to resource them moving forward. To do that in a more equitable way, we look at their strategy. Understanding the "why" behind the numbers is as important as the dollar amount itself.

Last year, the Office of Equity and Racial Justice ("OERJ") required departments to identify strategies from their Racial Equity Action Plans to advance in 2025. Departments committed to 196 strategies that would drive equitable outcomes in citywide priorities. Of the 196 commitments, 93 were completed, 81 were partially completed, and 22 were incomplete as of August 2025. You can review each department's progress at [Chicago.gov/Equity](https://chicago.gov/equity).

Many departments made significant progress in 2025. Despite facing budget decreases, departments continued to uphold our core values of equity and justice by being intentional in their efforts to ensure that services and programming reach all Chicagoans, especially those who need them most. Below are two examples that spotlight this progress.

Department of Environment

The Department of Environment reported meaningful progress from historic investments through the Climate Infrastructure Fund (CIF), the City's first grant program dedicated to supporting community-based climate resilience infrastructure. To date, the CIF awarded 50 grants to nonprofits and small businesses located in, or serving, historically underserved communities across Chicago. Funded projects include renewable energy installations, energy efficiency upgrades, electric vehicles and charging stations, and green infrastructure. The CIF empowered grantees to actively contribute to the goals outlined in the 2022 Climate Action Plan. To date, 28 contracts have been issued, with five projects fully completed and closed out.

Chicago Department of Public Health

The Chicago Department of Public Health launched Family Connects Chicago (FCC) to address infant and maternal mortality. FCC offers in-home nurse visits to families that live in Chicago and deliver babies at participating hospitals.

In 2025, FCC grew to operate in 11 hospitals, covering approximately 11,598 annual births. This represents 54% of all births in Chicago birthing hospitals, based on 2024 provisional data. In the past two years, FCC nurses have made over 16,000 need-based referrals, and the program has a 97% satisfaction rate. The program continues to reach families most in need. As of Q1 2025, FCC achieved an average reach of 51% across priority community areas, up from 43% in 2024.

The 2026 budget marks the fifth year OERJ has led City departments through the Budget Equity process. This work has progressed and deepened each year, and the equity analysis has become more sophisticated. This year's Budget Equity report has four major components:

1. Showcasing our shared commitment to transparency and accountability in the workforce.
2. Tracking the progress of equity commitments made by departments last year.
3. Analyzing the core functions of departments through an equity lens.
4. Committing to develop new Racial Action Plans next year.

For the full Equity Report, please visit: [Chicago.gov/BudgetEquity/OERJ](https://chicago.gov/BudgetEquity/OERJ).

ENGAGEMENT

Overview

Community engagement is a cornerstone of this administration's commitment to co-governance. The Mayor's Office of Community Engagement (MOCE) leads the development of the annual Budget Engagement Plan in close collaboration with the Office of Budget and Management (OBM) and the Great Cities Institute (GCI) at the University of Illinois Chicago. In 2025, MOCE built on the enhanced framework introduced in 2024, refining the process to strengthen public understanding of the City's budget and expand opportunities for resident participation.

A key improvement to this year's process was the decision to hold the public Budget Engagement Roundtables in late June and early July 2025—one month earlier than the previous year and two months earlier than under prior administrations. Advancing the schedule provided City departments, the Office of Budget and Management (OBM), and Mayor Johnson additional time to meaningfully incorporate community feedback into the development of the 2026 budget, guided by GCI's detailed Budget Engagement Report. This year GCI produced an interim report summarizing key findings from the roundtables,

which was shared with budget decision-makers within a month of the roundtables concluding. The full report (which can be accessed on the City's budget website at <http://chi.gov/4oenaB5>) was released publicly on the budget website before budget introduction.

Budget Engagement Development Process

The budget engagement process occurred in three phases over the course of 2026. The first phase launched earlier than in previous years and focused on increasing the public's understanding of the City's Corporate Fund budget—specifically, how revenues support the administration's priorities and preserve the critical services residents value most.

1. Residents were invited to share their ideas and feedback through a virtual public comment form available on the City of Chicago's Budget Engagement microsite.
2. Members of various City stakeholder groups participated in an in-person "Budget Deep Dive" session with Budget Director Annette Guzman to gain a comprehensive understanding of the City's budget development process and the 2026 budget engagement initiative. The session also provided



2026 BUDGET OVERVIEW ENGAGEMENT

participants the opportunity to ask detailed questions and engage in substantive discussion about the City's budgeting practices.

The second phase occurred from mid-May through June 2025 and focused on co-designing the 2026 public Budget Engagement Roundtables. Stakeholders representing diverse backgrounds and neighborhoods across the City volunteered to collaborate in shaping the process. This phase included a series of in-person and virtual meetings to determine the number and format of sessions, identify priority program and service areas for discussion, and develop corresponding educational materials.

The third and final phase took place in late June and early July 2025 and featured four roundtable events — three open to the public and a fourth dedicated to youth ages 14 to 24. The youth roundtable, reflecting Mayor Johnson's commitment to investing in Chicago's next generation, provided a platform for young residents to share their perspectives and contribute to shaping policies that directly affect their lives and communities.

2026 Budget Engagement Roundtables

The Budget Engagement Stakeholder Group designed the 2025 roundtables to foster deeper, more substantive conversations between City representatives and residents about priority programs, services, and future revenue investments. City leaders were present at each event to engage directly with residents, answer questions, and discuss shared challenges.

Each roundtable focused on five key policy areas:

- Affordable Housing and Homelessness
- Public Health and Mental Health
- Community Safety
- Neighborhood and Community Development (including Arts and Culture)
- Environmental Justice and Infrastructure

The roundtables aimed to educate residents about the City's budget process, share information on priority services, and create space for deeper discussions and feedback to inform the 2026 budget. Participants also had the opportunity to rank potential revenue options and



2026 BUDGET OVERVIEW ENGAGEMENT

provide input before the Mayor’s budget proposal was finalized.

To make participation accessible, the team offered multiple engagement methods, including in-person discussions, comment cards, video recordings, and online and paper surveys. Roundtables were held at Truman College, Kennedy-King College, and Malcolm X College, with a fourth Youth Roundtable hosted at the Harold Washington Library.

More than 675 residents participated citywide, including nearly 200 youth, making this the most robust engagement cycle to date. Across events, participants submitted over 2,100 combined surveys and comment cards—more than double last year’s total.

Results revealed strong consensus around expanding crisis response teams and investing in historically disinvested neighborhoods, along with diverse perspectives on safety, youth employment, and environmental sustainability. Residents generally supported modest tax increases to protect services, with a preference for new revenues focused on corporations and property owners rather than individual households.

For a summary of survey findings and community feedback, please see the full Great Cities Institute 2026 Budget Engagement Report on the City’s budget website ([Chicago.gov/OBM](https://chicago.gov/obm)).

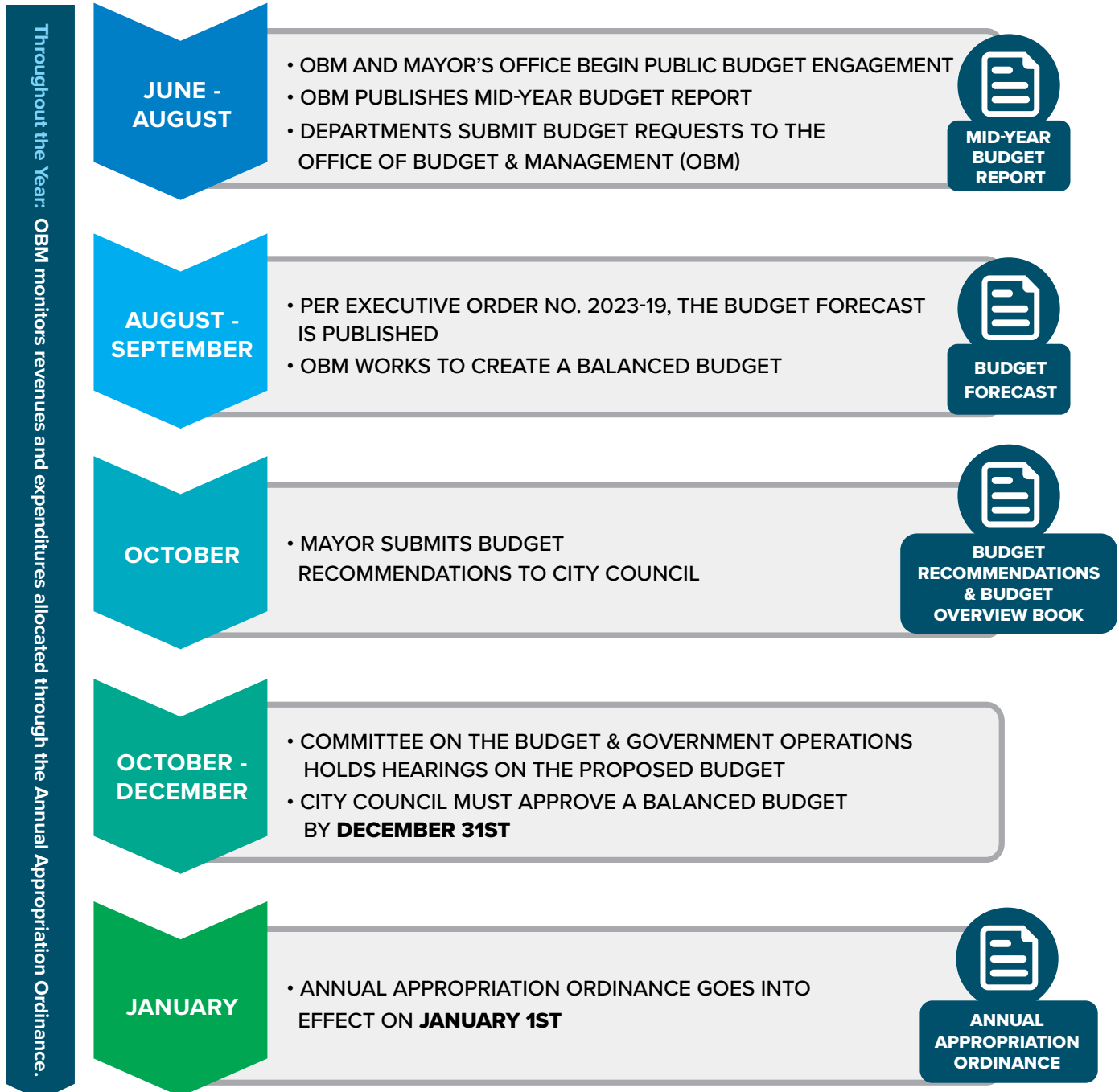
BUDGET AT A GLANCE



2026 BUDGET OVERVIEW BUDGET AT A GLANCE

BUDGET PROCESS

Each year, the City prepares an annual budget that accounts for revenue from taxes and other sources and sets forth a plan for how the City intends to utilize resources and revenues over the course of the following calendar year. In accordance with the State of Illinois Statute, the City produces a balanced budget, meaning that its appropriated expenditures do not exceed the amount of revenues it estimates will be available for that year.



CLOSING THE BUDGET GAP

\$6.1 BILLION • TOTAL CORPORATE FUND

\$1,189.3 MILLION*
ESTIMATED BUDGET GAP

**BALANCED
BUDGET**



\$21.7 MILLION

INVESTMENTS

**RAPID REHOUSING
PROGRAM**

\$5.1 MILLION



**OPERATIONAL
INCREASES**

\$4.2 MILLION



**INVESTMENTS FOR
COST SAVING INITIATIVES**

\$12.4 MILLION



\$411.2 MILLION

SAVINGS & EFFICIENCIES

**OPERATIONAL
EFFICIENCIES**

\$111.9 MILLION



**PERSONNEL SAVINGS
(INCLUDING HIRING FREEZE)**

\$100.6 MILLION



**REDUCTION IN ADVANCED
PENSION PAYMENT**

\$117.8 MILLION



**ALLOCATING COSTS
TO APPROPRIATE
FUNDING SOURCES**

\$80.9 MILLION



\$799.8 MILLION

INCREASED REVENUE

**ADDITIONAL TIF
SURPLUS**

+\$157.6 MILLION



**IMPROVED
REVENUE PROJECTIONS**

+\$20.4 MILLION



**ASSET SALES &
SPECIAL EVENT
COST RECOVERY**

+\$18.3 MILLION



**REVENUE
ENHANCEMENTS**

+\$437.5 MILLION



**PROCEEDS OF
FINANCING**

+\$166.0 MILLION

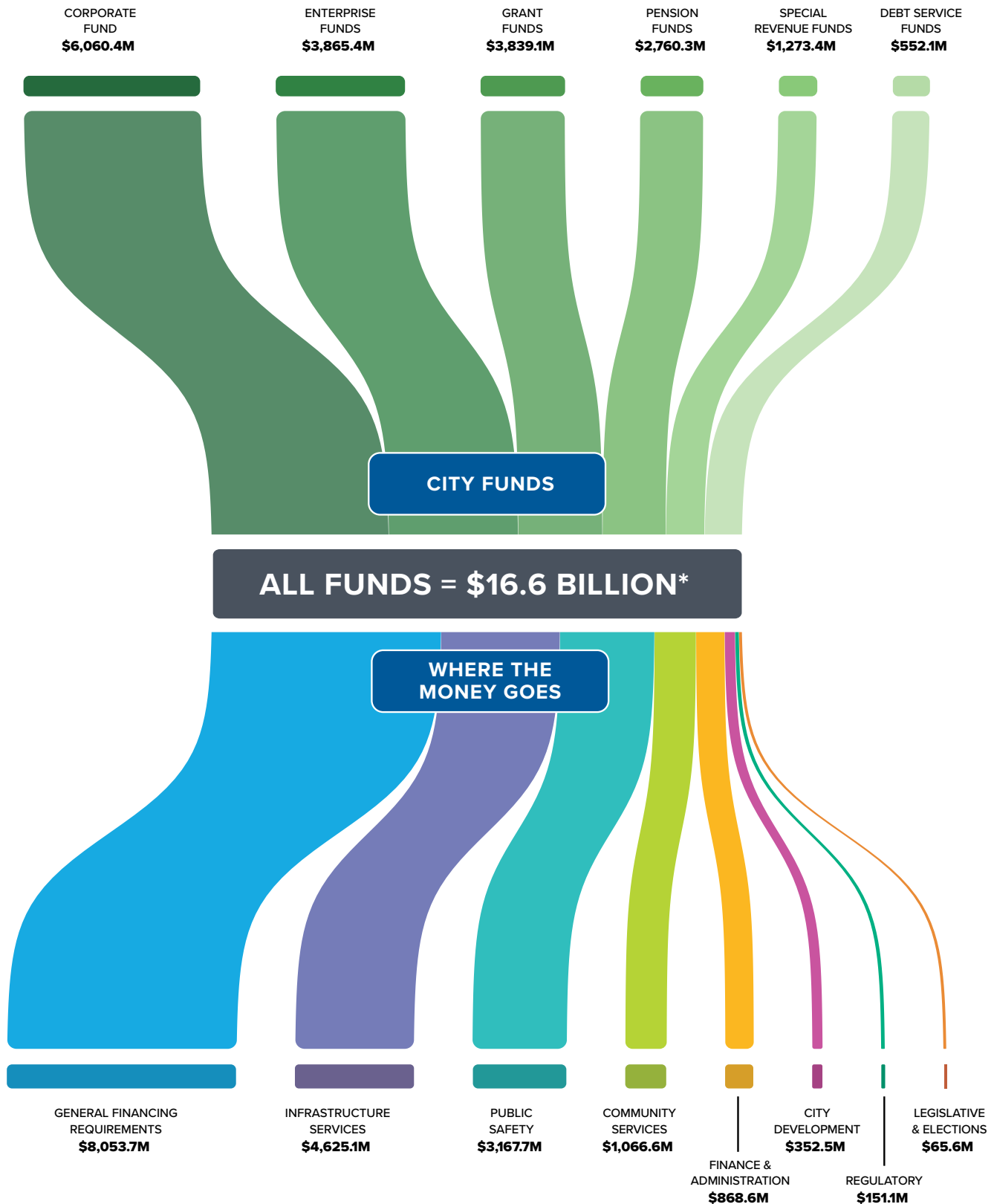


*Estimated budget gap increased by \$40 million from the 2026 Budget Forecast due to the non-passage of the local grocery tax ordinance.

2026 BUDGET OVERVIEW

BUDGET AT A GLANCE

WHERE THE MONEY GOES



*Proceeds of debt issuances transferred between funds and reimbursements or internal transfers between funds, totaling \$1,796.2M, are deducted to more accurately reflect the City appropriation. Total resources include revenues generated during the year.

FINANCIAL SUMMARIES



2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

INTRODUCTION

The proposed City budget for all funds totals \$16.6 billion, comprising \$12.7 billion in local funds and \$3.8 billion in grant funds. The Corporate Fund, the City's largest local fund, accounts for \$6.1 billion of the total.

The overall change since 2025 primarily reflects the spend-down of one-time COVID-19 recovery grants and reduction in pension contributions. While these reductions lower total spending, most local funds show modest increases due to inflation and rising personnel costs. The Corporate Fund is increasing by 4.7 percent, led primarily by personnel services as all major labor contracts are anticipated to be resolved. The 2026 budget also advances strategic investments to protect residents while reducing reliance on one-time resources and replacing them with recurring, sustainable revenue sources.

REVENUE HIGHLIGHTS

The 2026 budget introduces several new and restructured revenue streams designed to enhance equity and fiscal sustainability. Key measures include:

- Community Safety Surcharge on the City's largest employers, projected to generate \$100 million annually to support community safety initiatives.
- Personal Property Lease Tax adjustment
- Updated tax structure for transportation network provider trips, creating a more equitable framework for road usage and congestion.
- New taxes on sports wagering and hemp products.

Together, these new revenues are expected to generate over \$500 million without increasing property taxes or reinstating a local grocery tax. In addition, the 2026 budget includes the largest Tax Increment Financing (TIF) surplus in the City's history, estimated at \$1.01 billion,

with approximately \$232.6 million allocated to the City of Chicago and \$18.6 million to the Chicago Public Library.

EXPENDITURE OVERVIEW

Employee-related expenses continue to represent the largest of local fund spending, totaling \$5.4 billion. This category includes salaries and wages, overtime, and other personnel related costs such as unemployment compensation.

Healthcare and other employee benefits are significant citywide expenditures, with \$656.8 million budgeted for employee health benefits and \$82.5 million for workers compensation.

Pension contributions remain a major fiscal commitment, with \$2.8 billion budgeted for the City's four pension funds in 2026. Additional details are available in the *Pension* section of this Budget Overview.

WORKFORCE SUMMARY

The 2026 proposed budget includes 32,986 budgeted positions within local funds and 34,524 full-time equivalents (FTEs). Across all funds, including grants, the proposed 2026 budget supports 34,173 positions and 35,760 FTEs. Approximately 89 percent of employees are represented by collective bargaining agreements, which establish benefit plans and scheduled salary increases. Detailed union salary schedules are available in the *Budget Recommendations* document on [Chicago.gov/OBM](https://www.chicago.gov/obm).

Further detail on revenue sources (by fund) can be found in the *Budget Detail* section of this Budget Overview. Historical data and analysis of revenue and expenditure trends are provided in the *Chicago Budget Forecast* (published in August) and the *Annual Comprehensive Financial Report* (ACFR) (published in June). Definitions of key terms and fund types are included in the *Glossary*.

Summary of Proposed Budget - All Funds

	2025 Budget	2026 Proposed
Corporate Fund	\$5,788.0M	\$6,060.4M
Special Revenue Funds	\$1,179.8M	\$1,273.4M
Pension Funds	\$2,906.5M	\$2,760.3M
Debt Service Funds	\$539.7M	\$552.1M
Enterprise Funds	\$3,710.7M	\$3,865.4M
Grant Funds	\$4,717.4M	\$3,839.1M
Total	\$18,842.1M	\$18,350.8M
Deduct Transfers between Funds	(\$1,622.5M)	(\$1,679.1M)
Deduct Proceeds of Debt	(\$117.1M)	(\$117.1M)
Total	(\$1,739.6M)	(\$1,796.2M)
Grand Total	\$17,102.4M	\$16,554.6M

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

² Proceeds of debt issuances transferred between funds and reimbursements or internal transfers between funds are deducted from the total resources to more accurately reflect the City appropriation. Total resources include revenues generated during the year and prior year savings and available resources.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

CORPORATE FUND

The Corporate Fund is the City's general operating fund, supporting basic city operations and services, such as public safety, public health, transportation, and small business assistance. The proposed budget for Corporate Fund resources totals \$6.1 billion, an increase of \$272.4 million or 4.7 percent above last year's budget.

CORPORATE FUND REVENUE

Tax Revenue

Corporate Fund tax revenues comprise both local and intergovernmental revenue sources. Local tax revenues include Utility, Transaction, Transportation, Recreation, and Business Taxes, as well as City-collected Sales Tax. Intergovernmental tax revenues consist of State Income Tax, Personal Property Replacement Tax ("PPRT"), Municipal Auto Rental Tax, and Reimbursements for City services. The proposed budget projects local tax revenues will increase by \$519.4 million, or 21.3 percent, above the 2025 budget to \$3.0 billion. The proposed budget does not include reimbursement from the Board of Education during the City's 2026 fiscal year for its portion

of the employer contribution to the Municipal Employees' Annuity and Benefit Fund, one of the City's four pension funds.

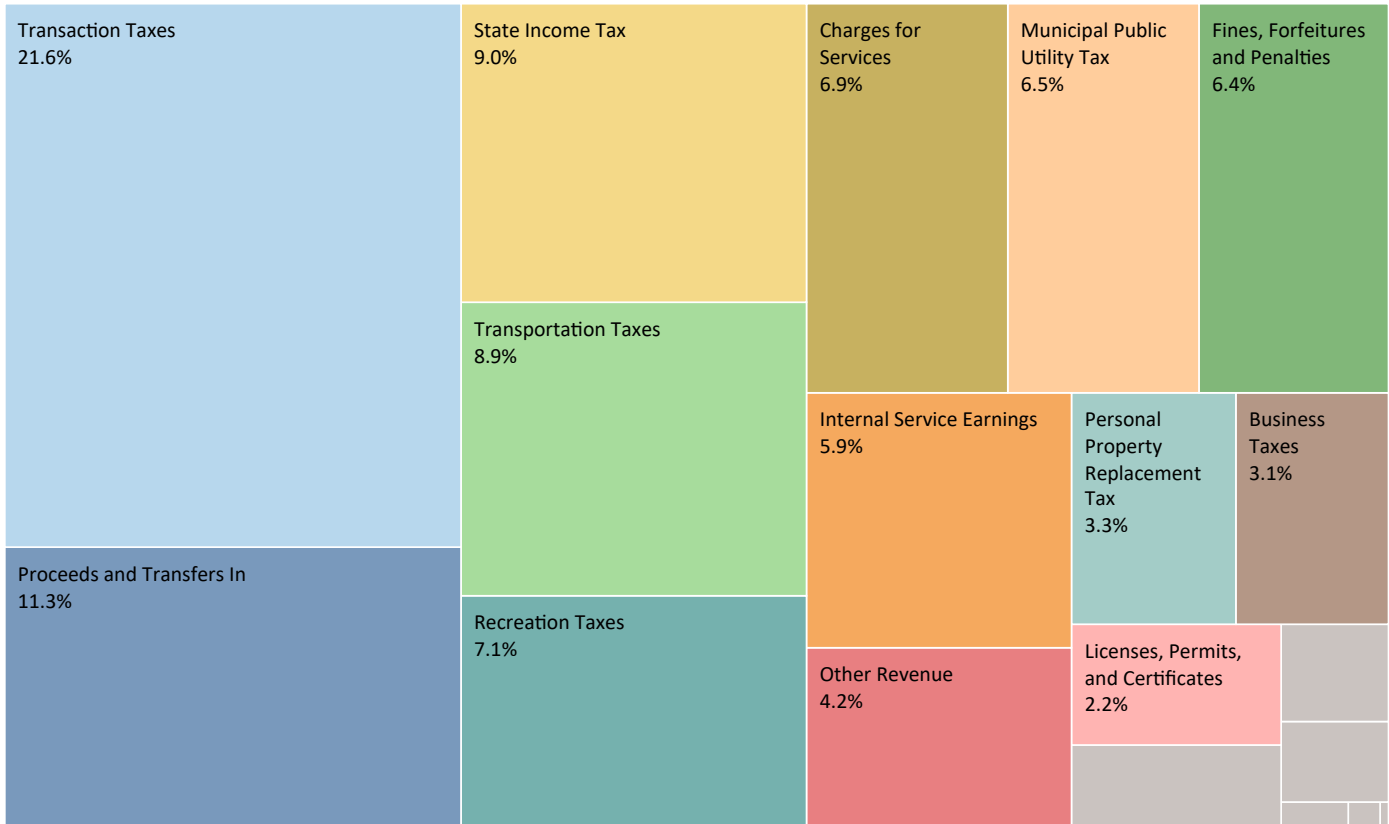
Municipal Public Utility Tax

Municipal public utility taxes include those imposed on electricity, natural gas, and telecommunications services, as well as franchise fees received from cable companies for the right to operate within the City of Chicago. In 2026, utility taxes and fees are projected to generate \$395.6 million in revenue, an increase of \$22.2 million over the 2025 budget. This increase reflects a combination of factors, including variations in weather, fluctuations in natural gas prices, and evolving technologies that continue to influence consumer behavior and energy consumption.

Sales and Use Taxes

Sales and use tax revenues ("Sales Tax") have historically been the largest single revenue source in the City's Corporate Fund. As detailed in the Proceeds and Transfers-In section below, the City, in December 2017, sold its rights to receive Sales Tax revenues to the Sales Tax Securitization Corporation ("STSC"). Currently, the

Summary of Estimated Resources - Corporate Fund



Chicago Sales Tax / Home Rule Retailers' Occupation Tax = 1.6%; Interest Income = 0.9%; Leases, Rentals and Sales = 0.8%; Municipal Parking = 0.2%; Municipal Auto Rental Tax = 0.1%; Reimbursements for City Services = 0.0%

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

residual revenues remitted by the STSC to the City are recorded under proceeds and transfers in. Certain Sales Taxes that are imposed and collected directly by the City were not included in the 2017 transfer and therefore do not flow through the STSC.

City-collected Sales Taxes include several components: the use tax on non-titled personal property under the State's Home Rule Municipal Use Tax Act, the use tax on titled personal property sold outside the six-county area under the same act, and the Restaurant Tax and Private Vehicle Use Tax. These taxes are classified as local tax revenues. For 2026, City-collected Sales Taxes are projected to generate \$94.7 million, representing a 9.3 percent decrease from the 2025 budget. This decrease is primarily due to a change in a state law that redirected portions of the use tax, previously recorded as local tax revenue, to state-administered sales tax collections that are remitted to the City as residual sales tax revenue from the STSC.

Transaction Taxes

Transaction taxes include taxes imposed on the transfer of real estate, the lease or rental of personal property, and the leasing of motor vehicles in the City. In 2026, transaction taxes are projected to generate \$1.3 billion in revenue, an increase of \$339.0 million over the 2025 budget. This growth is primarily driven by the proposed increase in the Personal Property Lease tax rate from 11 percent to 14 percent, which is proposed in conjunction with a decrease in Motor Vehicle Lessor Tax rate from \$2.75 to \$0.50 per rental period.

Transportation Taxes

Transportation taxes include those imposed on parking, vehicle fuel purchases, and the provision of ground transportation for hire. In 2026, transportation taxes are projected to generate \$537.3 million in revenue, a 22.3 percent increase over the 2025 budget. The increase is primarily driven by proposed changes in the City's

Detail of Estimated Resources - Corporate Fund

		2025 Budget	2026 Proposed	Difference (%)
Local Tax	Municipal Public Utility Tax	\$373.4M	\$395.6M	6.0%
	Chicago Sales Tax / Home Rule Retailers' Occupation Tax	\$104.4M	\$94.7M	-9.3%
	Transaction Taxes	\$972.6M	\$1,311.6M	34.9%
	Transportation Taxes	\$439.2M	\$537.3M	22.3%
	Recreation Taxes	\$371.0M	\$429.5M	15.8%
	Business Taxes	\$175.0M	\$186.3M	6.5%
	Total	\$2,435.5M	\$2,955.0M	21.3%
Proceeds and Transfers In	Proceeds and Transfers In	\$600.0M	\$686.7M	14.5%
	Total	\$600.0M	\$686.7M	14.5%
Intergovernmental Revenue	State Income Tax	\$456.2M	\$545.1M	19.5%
	Personal Property Replacement Tax	\$276.8M	\$202.6M	-26.8%
	Municipal Auto Rental Tax	\$4.8M	\$4.9M	2.7%
	Reimbursements for City Services	\$2.5M	\$1.1M	-54.7%
	Total	\$740.3M	\$753.7M	1.8%
Local Non-Tax Revenue	Licenses, Permits, and Certificates	\$123.7M	\$136.1M	10.0%
	Fines, Forfeitures and Penalties	\$345.2M	\$389.1M	12.7%
	Charges for Services	\$421.1M	\$415.6M	-1.3%
	Municipal Parking	\$9.9M	\$9.9M	0.3%
	Leases, Rentals and Sales	\$13.8M	\$45.5M	229.9%
	Interest Income	\$58.0M	\$55.5M	-4.3%
	Internal Service Earnings	\$517.6M	\$357.5M	-30.9%
	Other Revenue	\$155.3M	\$255.8M	64.8%
	Total	\$1,644.6M	\$1,665.0M	1.2%
Net Current Assets at January 1		\$367.6M	\$0.0M	-100.0%
Total		\$367.6M	\$0.0M	-100.0%
Grand Total		\$5,788.0M	\$6,060.4M	4.7%

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

2026 BUDGET OVERVIEW

FINANCIAL SUMMARIES

transportation network provider (TNP) tax framework within the ground transportation tax. The new structure introduces a more equitable, distance-based rate that ties the tax to trip length rather than a flat fee – ensuring that longer trips contributing to greater road usage contribute more, while shorter trips benefit from a reduction. Additionally, the boundaries of the City’s existing congestion zone will be expanded to include additional areas with the highest levels of TNP activity.

Recreation Taxes

Recreation taxes include those imposed on amusements, automatic amusement devices, boat moorings in City harbors, liquor purchases, cigarette and e-cigarette sales, non-alcoholic beverages, cannabis, and off-track betting. In 2026, recreation taxes are projected to generate \$429.5 million in revenue, an increase of \$58.5 million over the 2025 budget. This growth is primarily driven by the introduction of two new taxes on sports wagering and hemp products.

Business Taxes

Business taxes within the Corporate Fund include those imposed on hotel accommodations and on checkout bags. In 2026, business taxes are projected to generate \$186.3 million in revenue, an \$11.3 million increase over the 2025 budget. This growth is primarily driven by higher room rates and increased demand within the hotel sector, as well as the proposed elimination of the \$0.01 retailer commission on checkout bags.

Intergovernmental Revenue

Intergovernmental revenues primarily consist of the City’s distributive share of the State of Illinois Income Tax and Personal Property Replacement Tax (“PPRT”), both of which are allocated to the City by the State according to statutory formulas. In 2026, intergovernmental tax revenues are projected to generate \$753.7 million in revenue, a 1.8 percent increase over the 2025 budget. The modest growth reflects reductions in PPRT revenue offset by increases in income tax revenue, resulting in a net positive impact on overall receipts.

Local Non-Tax Revenue

The 2026 proposed budget projects non-tax revenues to increase by \$20.4 million over 2025, totaling \$1.7 billion. The anticipated \$175 million loss in pension reimbursement revenue from the Board of Education is offset by a \$157.6 million increase in Tax Increment Financing (TIF) surplus revenue compared to the Budget Forecast, along with increases in fine, forfeiture, and penalty revenue. More

broadly, local non-tax revenue includes fees for licenses and permits; fines and penalties for traffic or other violations; charges for municipal services; municipal parking revenues; leases, rentals and sales of City-owned property; internal service earnings; and investment and other income.

Licenses and Permits

Total revenues from licenses and permits are projected at \$136.1 million in 2026. These revenues include fees for business and liquor licenses, building and demolition permits, and other City-issued permits. The proposed \$12.4 million year-over-year increase in this category primarily reflects adjustments to flat fees for inflation, aligning revenues more closely with the cost of providing services

Fines, Forfeitures, and Penalties

Fines, forfeitures, and penalties—derived from parking and traffic violations and other penalties assessed through administrative hearings or the courts—are projected to generate \$389.1 million, in revenue in 2026, an increase of \$43.9 million over the 2025 budget. This growth is driven by enhanced enforcement and the continued expansion of the Smart Streets pilot program.

Charges for Services

Charges for services are budgeted at \$415.6 million in 2026, a modest 1.3 percent decrease from the 2025 budget to better align with actual collections. This category includes fees for inspections, public information requests, police, and other public safety services, such as emergency transportation services.

Leases, Rentals, and Sales

Revenues generated from the lease or sale of City-owned land are projected to generate \$45.5 million in 2026, an increase of \$31.7 million over the 2025 budget. The growth is primarily driven by higher anticipated revenues from the City’s advertising contract.

Reimbursements, Interest, and Other Revenue

Each year, the City declares a portion of funds in active Tax Increment Financing (“TIF”) districts as surplus revenue, distributing shares to local taxing bodies based on their respective tax rates. For 2026, the City anticipates \$232.6 million in surplus TIF revenue for the Corporate Fund. This declaration also benefits other taxing entities, with an estimated \$522 million allocated to Chicago Public Schools and \$19 million to the Chicago Public Library.

Proceeds and Transfers-In

Proceeds and transfers-in represent resources moved from other funds into the Corporate Fund and are projected to total \$686.7 million in 2026. Nearly all of this amount is derived from sales tax revenues transferred through the Sales Tax Securitization Corporation (“STSC”).

In October 2017, the City Council established the STSC to securitize the City’s rights to receive sales tax revenues collected by the State. Under this structure, the City receives the proceeds of bonds issued by the STSC, as well as residual sales tax revenues not used for debt service payments. The Home Rule Occupation Tax and Use Tax (“HROT”) and the City’s share of the State’s Sales and Use Taxes (Municipal Retailer Occupation Tax or “MROT”) were sold to the STSC, with remaining revenues transferred into the Corporate Fund. For 2026, MROT and HROT collections are projected to decline by \$80 million to \$492.7 million, primarily due to the loss of grocery tax revenue.

The remaining portion of this category includes approximately \$28.0 million in interest income from the Chicago Skyway Lease (2005) and metered parking system concession (2009), along with \$166 million in debt proceeds.

Prior Year Available Fund Balance

The 2025 budget included \$367.6 million in available fund balance, primarily reserved for advance pension payments to prevent future cost escalation. With the funds set aside to support the pension advance payment fully exhausted, the 2026 budget is not supported by any prior year fund balance.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

EXPENDITURES

Proposed expenditures for the City's Corporate Fund total \$6.1 billion. This section discusses the proposed budget both in terms of the types of expenditures - such as personnel expenditures, commodities and materials, and contractual services - and in terms of the functional categories of expenditures - such as public safety, finance and administration, and community services.

EXPENDITURES BY TYPE

Personnel

Personnel costs consistently represent the largest portion of the City's Corporate Fund budget. Under the proposed budget, personnel costs account for \$4.0 billion, or 66.4 percent. This expenditure type includes appropriations related to salaries and wages, healthcare, overtime pay, and unemployment compensation. This represents an increase of \$496.1 million from the previous budget largely representing increases in healthcare costs and salary and wages as the last collective bargaining agreements are finalized.

Budgeted personnel expenses account for contractual, prevailing rate, and other wage increases for both union and non-union employees.

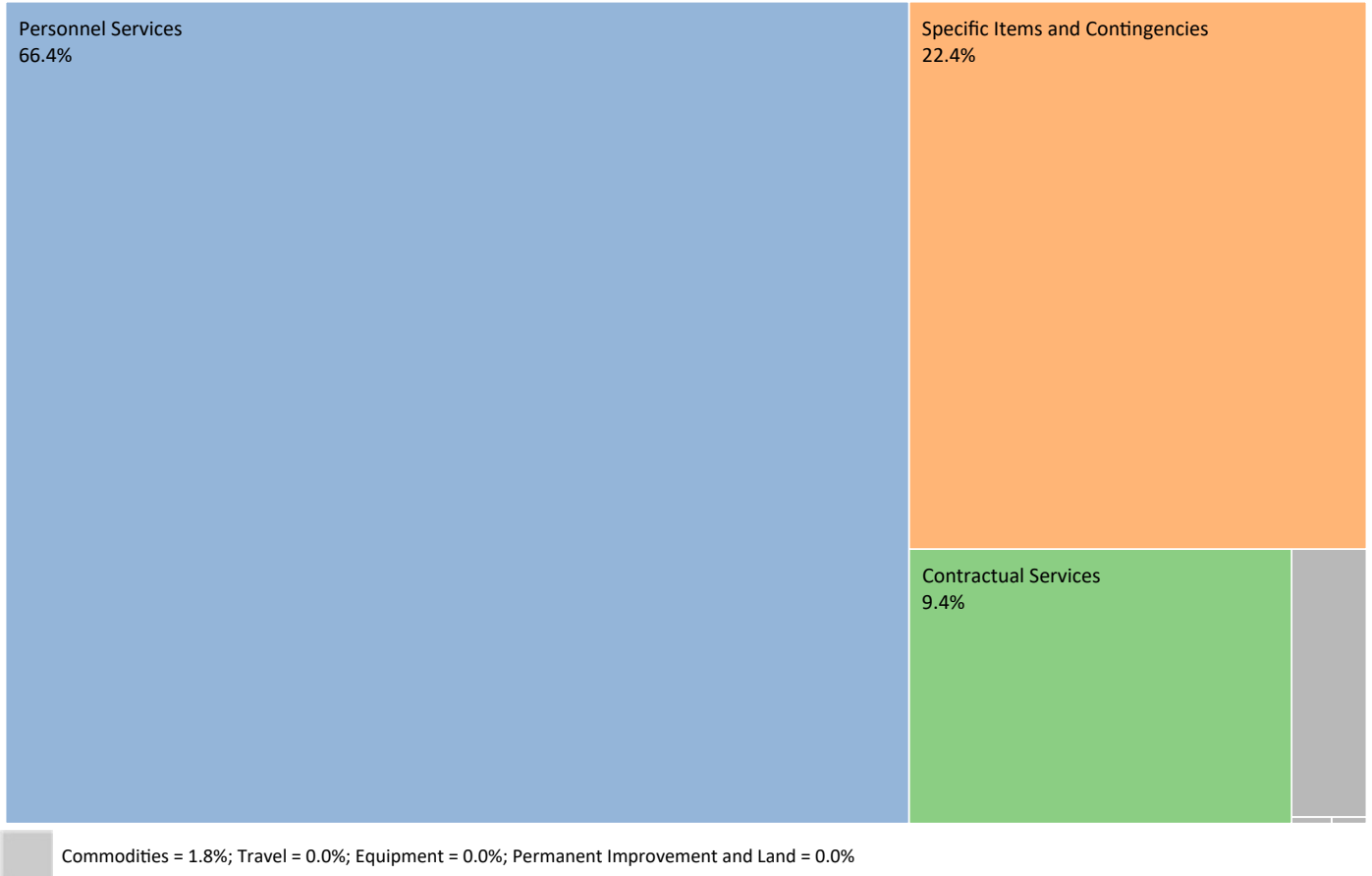
Non-Personnel

Non-personnel expenses represent \$2.0 billion of the proposed Corporate Fund budget, a decrease of 9.9 percent compared to the previous budget.

The most significant portion of non-personnel expenditures is Specific Items and Contingencies. This expenditure type includes pension contributions, transfers, reimbursements, settlements and judgments, bond proceeds, non-personnel programmatic expenses, and other related expenditures. In the proposed budget, \$1.4 billion is budgeted for Specific Items and Contingencies, a decrease of \$200.4 million from the previous budget.

Pension contributions represent \$790.0 million in the Specific Items and Contingencies budget. This is a decrease of \$153.4 million from the previous budget.

Summary of Proposed Expenditures - By Type - Corporate Fund



2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

Contractual services make up \$567.9 million of the proposed Corporate Fund budget. This expenditure type includes the cost of information technology systems, repair and maintenance of equipment, software maintenance and licensing, property rental, and other professional service contracts.

Approximately \$108.8 million of the proposed Corporate Fund expenses are allocated to Commodities. These expenses include items such as office supplies, small tools and equipment, and repair parts for City vehicles, as well as the cost of utilities and motor fuel.

Summary of Proposed Expenditures - By Type - Corporate Fund

	2025 Budget	2026 Proposed	Difference (%)
Personnel Services	\$3,527.2M	\$4,023.3M	14.1%
Contractual Services	\$595.9M	\$567.9M	-4.7%
Travel	\$2.1M	\$1.5M	-31.7%
Commodities	\$103.3M	\$108.8M	5.3%
Equipment	\$1.5M	\$1.3M	-10.1%
Permanent Improvement and Land	\$0.0M	\$0.0M	-100.0%
Specific Items and Contingencies	\$1,558.0M	\$1,357.6M	-12.9%
Grand Total	\$5,788.0M	\$6,060.4M	4.7%

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

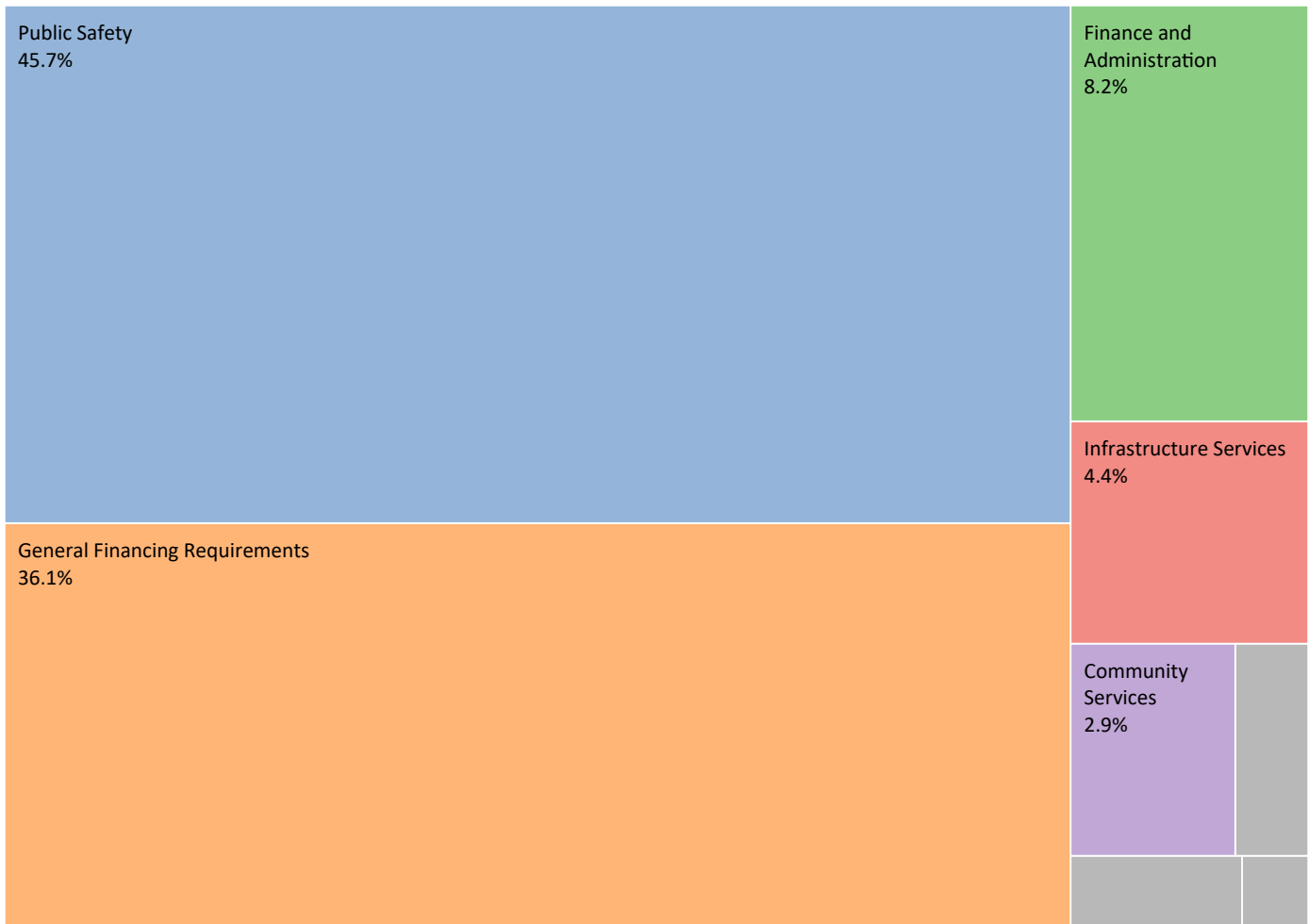
PROPOSED BUDGET BY FUNCTION

City departments are organized into the following functional groups: Finance and Administration, Legislative and Elections, City Development, Community Services, Public Safety, Regulatory, and Infrastructure Services.

Public Safety represents the largest functional category of expenses at 45.7 percent of the proposed Corporate Fund budget, while Infrastructure Services and Finance and Administration represent 4.4 percent and 8.2 percent, respectively. City Development and Community Services together represent 3.3 percent of the proposed Corporate Fund budget, as most programs and services in these departments are funded primarily by grants.

Citywide expenditures such as pension contributions, debt service, and employee healthcare are budgeted separately from City departments and accounted for under the General Financing Requirements category. These expenses represent 36.1 percent of the proposed Corporate Fund budget.

Summary of Proposed Expenditures - By Function



Regulatory = 1.3%; Legislative and Elections = 1.1%; City Development = 0.4%

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues from specific taxes, fees, and other sources that—by law or ordinance—must be used to finance designated programs or functions. These funds provide targeted support for essential services such as infrastructure maintenance, public safety, neighborhood development, housing, and cultural programming.

Community Safety Fund

For 2026, the City is establishing a new Community Safety Fund to support community violence reduction initiatives, such as youth employment, community violence interventions, mental health supports, and gender-based violence programming. The fund is supported through revenue anticipated to be generated from the new

Community Safety Surcharge, which consists of a rate of \$21.00 per employee per month for employers who employ 100 or more full-time employees who perform 50 percent or more of their work within the City of Chicago. The fund is projected to generate \$100 million in annual revenue in 2026.

Vehicle Tax Fund

The Vehicle Tax Fund is primarily supported by the sale of vehicle stickers, which finance the repair, maintenance, and improvement of Chicago's streets and roadways. Under the Municipal Code, vehicle sticker rates increase every two years in line with the Consumer Price Index (CPI). The current annual fee is \$100.17 for smaller passenger vehicles (under 4,500 pounds) and \$159.12 for larger vehicles.

Summary of Estimated Resources - Special Revenue Funds

	2025 Budget	2026 Proposed	Difference (%)
Vehicle Tax Fund	\$278.2M	\$276.9M	-0.5%
Motor Fuel Tax Fund	\$148.6M	\$147.8M	-0.6%
Library Fund	\$147.9M	\$144.4M	-2.3%
Emergency Communication Fund	\$196.0M	\$175.4M	-10.5%
Special Events and Municipal Hotel Operators' Occupation Tax Fund	\$70.2M	\$72.9M	3.7%
Controlled Substances Fund	\$0.1M	\$0.1M	0.0%
Affordable Housing Opportunity Fund	\$2.0M	\$1.4M	-32.2%
CTA Real Property Transfer Tax Fund	\$59.3M	\$63.4M	6.9%
Tax Increment Financing Administration Fund	\$20.8M	\$23.4M	12.4%
Chicago Police CTA Detail Fund	\$30.0M	\$30.0M	0.0%
Chicago Parking Meters Fund	\$6.5M	\$6.5M	0.0%
Garbage Collection Fund	\$75.8M	\$64.4M	-15.0%
Houseshare Surcharge - Homeless Services Fund	\$14.9M	\$12.2M	-18.4%
Foreign Fire Insurance Tax Fund	\$25.3M	\$25.3M	0.0%
Houseshare Surcharge - Domestic Violence Fund	\$9.8M	\$6.2M	-36.9%
Cannabis Regulation Tax	\$6.2M	\$7.5M	20.9%
Cable Local Origination Fund	\$0.0M	\$1.5M	
Casino Community Benefits Fund	\$0.0M	\$2.0M	
Citywide Adopt-a-landmark Fund	\$11.1M	\$9.4M	-14.8%
Community Safety Fund	\$0.0M	\$100.0M	
Construction and Demolition Debris Management Fund	\$0.5M	\$0.5M	-0.6%
Local Impact Fund	\$12.9M	\$12.9M	0.0%
Neighborhoods Opportunity Fund	\$67.0M	\$67.0M	0.1%
Opioid Settlement Fund	\$13.5M	\$11.3M	-16.2%
Public Safety Fund	\$0.0M	\$0.0M	
Public Safety Reserve Fund	\$0.0M	\$0.0M	
Vaping Settlement Fund	\$1.9M	\$1.7M	-9.6%
Wheelchair Accessible Vehicle Fund	\$8.7M	\$9.4M	7.7%
Grand Total	\$1,207.3M	\$1,273.4M	5.5%

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

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In 2026, total Vehicle Tax Fund resources are projected at \$276.9 million, a slight decrease of less than one percent from the prior year. Vehicle sticker sales account for roughly half of total revenues, with the remainder generated from reimbursements, pavement cut fees, and vehicle impoundment fees.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund is restricted to the maintenance and repair of the public right-of-way and repayment of debt service on MFT-backed loans. Revenues are derived from the State's motor fuel tax—currently \$0.483 per gallon on gasoline and \$0.558 per gallon on diesel—of which the City receives a population-based share.

For 2026, MFT Fund resources are budgeted at \$147.8 million. Use of these funds requires approval by the Illinois Department of Transportation and supports pavement and bridge repair, street lighting, traffic signal maintenance, traffic studies, and road salt costs.

Library Fund

The Library Fund supports the operations and maintenance of the Chicago Public Library (CPL) system. Funding sources include CPL's portion of the City's property tax levy, facility rental revenue, and a share of TIF surplus.

In 2026, property tax revenue for the Library Fund will total \$117.3 million, and total resources—including other revenues and prior-year balances—are projected at \$144.4 million.

Emergency Communications Fund

The Emergency Communications Fund is supported by the 911 monthly surcharge, authorized by State law at \$5.00 per line per month and billed to all telecommunications subscribers within the City.

Surcharge revenues fund the City's emergency communications operations and capital investments in the 911 system. In 2026, the City expects to collect approximately \$168.5 million, accounting for 96 percent of the fund's total resources.

Special Events and Hotel Tax Fund

The Special Events and Hotel Operators' Occupation Tax Fund supports the promotion of tourism and cultural and recreational programming throughout Chicago. Revenue is derived primarily from the State's Municipal Hotel Occupation Tax and from event-related sources such as ticket sales, vendor fees, food and beverage sales, and corporate sponsorships.

Total revenues are projected at \$72.9 million in 2026, a 3.7 percent increase from the 2025 budget. Municipal Hotel Tax receipts will total \$37.6 million, with special event revenues comprising the balance.

Controlled Substances Fund

Pursuant to the Illinois Controlled Substances Act, this fund supports enforcement activities related to controlled substances and cannabis laws. Revenues are projected at \$100,000 in 2026.

Affordable Housing Opportunity Fund

The Affordable Housing Opportunity Fund (AHOF) is funded through the City's density bonus program and the Affordable Requirements Ordinance (ARO), which require developers receiving density increases or certain zoning approvals to provide affordable housing units or contribute in-lieu payments.

Revenues support long-term affordable housing initiatives, including rental subsidies and Multiyear Affordability through Upfront Investment (MAUI) via the Chicago Low-Income Housing Trust Fund. Resources for 2026 are anticipated at \$1.4 million.

CTA Real Estate Transfer Tax Fund

The CTA Real Estate Transfer Tax Fund receives revenue from the Real Estate Transfer Tax dedicated to public transit. The City collects and distributes this tax annually to the Chicago Transit Authority (CTA). As real estate activity is expected to rise with projected interest rate reductions, 2026 revenues are projected at \$63.4 million.

TIF Administration Fund

The Tax Increment Financing (TIF) Administration Fund covers the City's administrative costs for managing the TIF program. In 2026, \$23.4 million in expenses will be reimbursed to this fund from active TIF districts.

Chicago Police CTA Detail

Under an intergovernmental agreement between the Chicago Police Department (CPD) and the CTA, sworn officers provide off-duty security on transit property through the Special Employment Program. The CTA reimburses the City for these costs, with 2026 revenues projected at up to \$30.0 million.

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Chicago Parking Meters Fund

Under the 2008 75-year parking meter concession agreement, the City may owe reconciliation payments to Chicago Parking Meters LLC when meter rates are not adjusted for inflation or spaces are temporarily removed from service.

Fund revenues include contractor fees for temporary meter closures, pay-by-cell convenience fees, and new meter additions. 2026 revenues are expected at \$6.5 million.

Garbage Collection Fund

Households receiving City refuse collection services are charged a \$9.50 monthly fee per dwelling unit, with senior citizens receiving a 50 percent discount to the monthly fee per dwelling. City crews collect refuse from single-family homes and multi-family buildings with four units or fewer.

Total resources for 2026 are budgeted at \$64.4 million, which represents less than 20 percent of the total cost of service. The Corporate Fund subsidizes the remaining portion of the cost of service.

Domestic Violence Fund

The Domestic Violence Fund is supported by a two percent Hotel Tax surcharge on vacation rentals and shared housing units. In 2026, revenues of \$4.2 million, combined with reconciled prior-year funds, will provide \$6.2 million in total resources to support prevention and survivor services.

Homeless Services Fund

The Homeless Services Fund is financed through a four percent Hotel Tax surcharge on vacation rentals and shared housing units. Revenues of \$8.4 million, combined with reconciled prior-year revenues, will provide \$12.2 million in total resources for 2026 to support housing and services for homeless families.

Neighborhoods Opportunity Fund

Neighborhoods Opportunity Fund revenue is generated from the collection of the Neighborhood Opportunity Bonus (NOB), payments received in exchange for density bonuses that allow developers to exceed zoning limits for a specific development site. The NOB functions to enable developers of downtown construction projects to increase density in exchange for voluntary payments, thereby generating resources to support economic activity in West, Southwest, and South Side commercial corridors.

Eighty percent of the revenue from the NOB is dedicated to the Neighborhoods Opportunity Fund for equitable neighborhood development in commercial corridors. The remaining revenue from the NOB is deposited equally into the Citywide Adopt-a-Landmark Fund and Local Impact Fund (as detailed below).

For 2026, fees are expected to generate \$4.4 million, with total available resources of \$67.0 million, including \$58.7 million in prior-year balances.

Citywide Adopt-a-Landmark Fund

Ten percent of Neighborhood Opportunity Bonus revenue supports the Citywide Adopt-a-Landmark Fund, which provides grants to restore and maintain designated landmarks.

For 2026, revenues are projected at \$395,145, with total resources of \$9.4 million, including \$9.0 million in prior-year funds.

Local Impact Fund

An additional ten percent of Neighborhood Opportunity Bonus revenue supports the Local Impact Fund, which finances public improvements within one mile of contributing developments—such as transit facilities, streetscapes, open spaces, and riverwalk enhancements.

For 2026, the fund is expected to receive \$395,145 in new revenue, bringing total available resources to \$12.9 million, including \$12.5 million in prior-year funds.

Foreign Fire Insurance Tax Fund

Revenues from the Foreign Fire Insurance Tax, collected under State law, are distributed to the Foreign Fire Insurance Board. The City expects to collect \$8.2 million in 2026, with total available resources of \$25.3 million, including \$17.1 million in prior-year balances.

Cannabis Regulation Tax Fund

The Cannabis Regulation Tax Fund receives revenues shared by the State from recreational cannabis taxes and license fees, distributed to municipalities based on population. In 2026, \$7.5 million will be available to support crime prevention initiatives, training, and interdiction of other illegal substances.

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Wheelchair Accessible Vehicle Fund

This fund supports accessibility improvements in Chicago's taxi and transportation network vehicle industries to support service to riders with disabilities. It reimburses operators for costs associated with purchasing or converting wheelchair-accessible vehicles and for trips where costs exceed passenger fares. 2026 resources total \$9.4 million.

Cable Local Origination Fund

The Cable Origination Fund receives State-distributed revenues from cable providers operating within the City. These funds support production and broadcast of the City's official cable channel. Total 2026 revenue is projected at \$1.5 million.

Casino Community Benefits Fund

The Casino Community Safety Fund provides dedicated resources to cover public safety costs related to the Chicago casino, with \$2 million in annual revenue budgeted for 2026.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

ENTERPRISE FUNDS

Enterprise Funds support the operation, maintenance, and capital investments of the City's water and sewer systems and its two airports -- O'Hare and Midway International Airports. These funds are self-supporting, operating in a manner similar to commercial enterprises, with expenses paid through revenues generated from user fees and service charges rather than general tax dollars.

Water Fund

Effective June 1, 2025, water rates increased by 4.0 percent in accordance with Municipal Code, which ties annual rate adjustments to the consumer price index (CPI) with a 5.0 percent cap in years when CPI growth exceeds that threshold. The 2025 adjustment translates to approximately \$0.19 per 1,000 gallons of water, resulting in a rate of approximately \$4.89 per 1,000 gallons of water.

Revenues from water service charges – paid by residents – are deposited into the Water Fund, which is projected to have \$930.8 million in total available resources in 2026. Water fees (from both residential and wholesale customers) account for \$859.3 million, or 92 percent, of total revenue.

Sewer Fund

Sewer charges are set at 100 percent of water charges and are deposited into the Sewer Fund. In 2026, the Sewer Fund is projected to have \$452.2 million in total available resources, with sewer fees generating \$413.4 million, or 91 percent, of total revenue.

O'Hare and Midway Airport Funds

Operations at O'Hare and Midway International Airports are funded through landing fees, terminal rent, and other airline charges, as well as non-airline revenues, such as parking and concessions. Each airport's airline payments are calculated on a residual basis, meaning the airlines are charged the amount required to cover operating costs and debt service after accounting for non-airline revenues. For 2026, total revenues from airport operations, including concessions, rental fees, and airline rates and charges are projected at \$2.1 billion for O'Hare and \$429.7 million for Midway.

Summary of Estimated Resources - Enterprise Funds

	2025 Budget	2026 Proposed	Difference (%)
Water Fund	\$916.7M	\$930.8M	1.5%
Sewer Fund	\$453.2M	\$452.2M	-0.2%
Chicago Midway Airport Fund	\$399.3M	\$429.7M	7.6%
Chicago O'Hare Airport Fund	\$1,941.5M	\$2,052.8M	5.7%
Grand Total	\$3,710.7M	\$3,865.4M	4.2%

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

GRANT FUNDS

Grant funds are financial awards provided to the City by external entities specific purposes. These financial awards primarily received from federal and state governments but may also come from other local governments, nonprofit organizations, and private corporations. Grant funding supports a range of activities -- from ongoing operations for critical public-service programs to one-time capital and disaster recovery investments. Because grant periods often extend beyond a single fiscal year, the timing of expenditures and revenues do not always align with the City's annual budget cycle. As such, the City's includes both new grant awards anticipated during the budget year and the carry-forward of unspent grant award balances from prior years.

In 2025, the City budgeted \$4.7 billion in grant funding, but ultimately received \$3.9 billion, reflecting an \$800 million variance. Approximately half of this variance resulted from project timelines for large complex infrastructure investments. The remainder was due to updates in the City's grant revenue estimation methods to better align with generally accepted accounting principles (GAAP) and state statutory requirements. These updates now ensure that annual grant revenue projections more closely match expenditures as reported in the Annual Comprehensive Financial Report (ACFR).

For 2026, total grant funding is projected to remain relatively stable, with a modest decline of \$66.1 million,

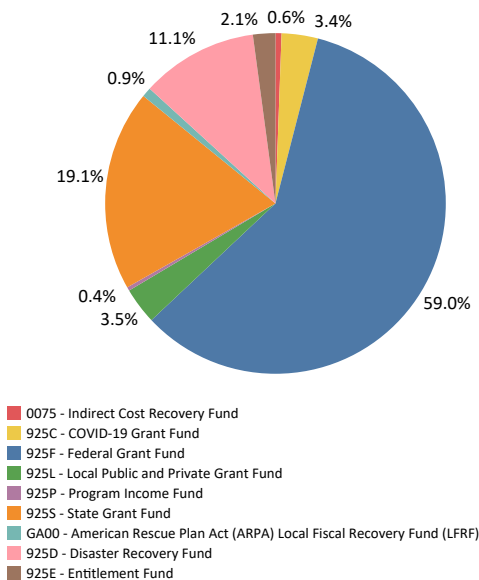
or 2 percent, from \$3.9 billion in 2025 to \$3.8 billion. Despite ongoing efforts by the current White House administration to reduce the City's grant funding, the City has successfully defended its funding in court and remains committed to preserving these critical investments in Chicago's communities. However, based on the federal budget recently passed by both houses of Congress, future reductions to key grant programs are anticipated, posing potential challenges to the City's long-term funding stability.

The modest year-over-year decrease primarily reflects the sunset of federal COVID-19 relief, including \$222.65 million in pandemic-related grants, \$279.73 million from the American Rescue Plan Act (ARPA), and \$75.00 million associated with the Presidential Nominating Convention award provided to the City in 2025 as the host of the Democratic National Convention. These declines are largely offset by the introduction of \$426.61 million in new Community Development Block Grant-Disaster Recovery (CDBG-DR) funding to support long-term recovery efforts for residents and neighborhoods affected the 2023 and 2024 flooding events.

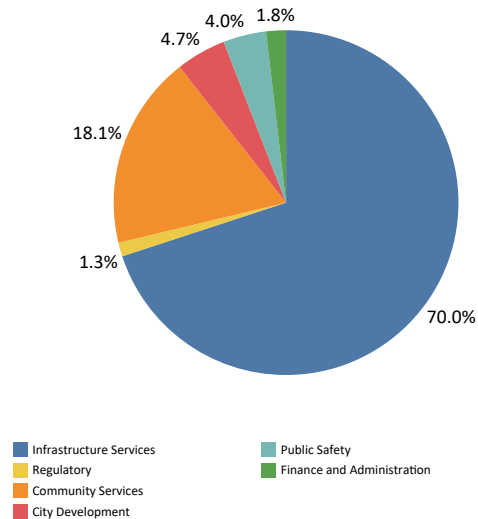
FUNDING SOURCES

Grant funds are primarily received from the federal and state governments, with additional support from local entities, nonprofit organizations, and private partners. In 2026, the City's grants portfolio continues to reflect a diverse mix of funding sources dedicated to supporting

2026 Estimated Resources - Grants



2026 Proposed Expenditures - Grants



2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

infrastructure, housing, public safety, and social service investments across Chicago.

Federal Government (925F)

The federal government provides approximately 77 percent of the City's total grant awards, either directly or through pass-through such as the State of Illinois. In 2026, 97 percent of federal funding comes from five key federal departments:

1. The U.S. Department of Transportation (DOT)
2. The U.S. Department of Health and Human Services (HHS)
3. The U.S. Department of Housing and Urban Development (HUD)
4. The U.S. Department of Justice (DOJ)
5. The U.S. Department of Homeland Security (DHS)

Federal grant funding is projected to rise 7 percent, or \$156 million, from 2025 to 2026, with increases in transportation and health and human service programs offsetting declines in public safety funding. Public safety grant awards are projected to decrease 54 percent, reflecting the expiration of the \$75.00 million one-time award for the Presidential Nominating Convention (PNC) and an 83 percent reduction in Homeland Security dollars. Meanwhile, transportation grants are expected to grow by 17 percent (\$254 million) due to project timelines shifting into 2026, and health and human services grants are

projected to increase 25 percent (\$49 million). Although these increases do not fully offset the loss of COVID-era funding, they represent sustained investment in the City's service programs.

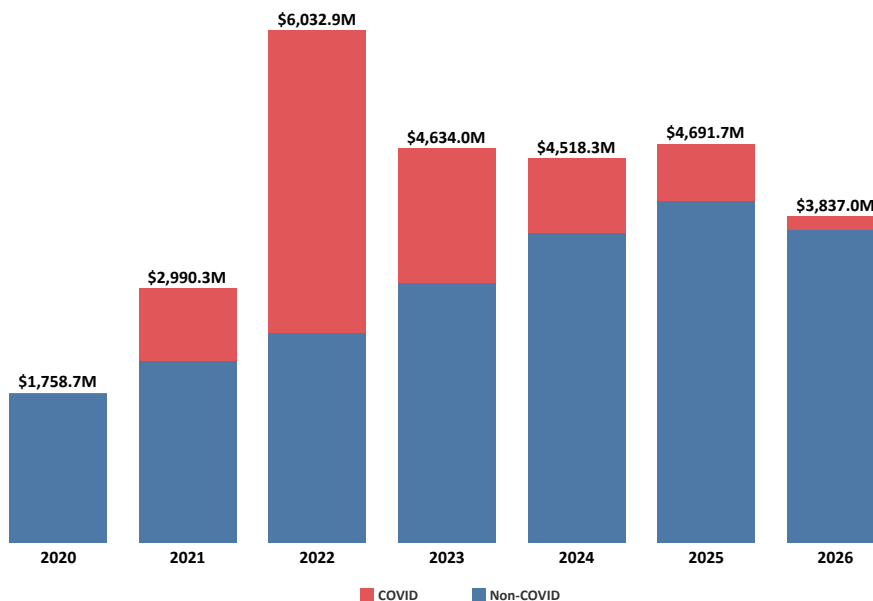
Entitlements (925E)

The City also receives annual entitlement grants from HUD through statutory formula allocations. These fund include Community Development Block Grants (CDBG) and other HUD programs that support housing and community services initiatives. For 2026, entitlement funding is projected to decrease by 28 percent, or \$32 million, from 2025, primarily due to the spend-down of one-time savings accumulated during the pandemic to support to affordable housing development.

Disaster Recovery (925D)

The City has received a significant one-time award of \$426.61 million from HUD through the CDBG-DR Program. In 2025, \$21.33 million of the award was budgeted for grant administration, with an additional \$405.28 million expected in 2026. The fund supports long-term recovery efforts from the 2023 and 2024 flooding events, providing both infrastructure and public service investments over the next six years. The infrastructure program -- totaling \$390.28 million -- includes projects such as Permeable Alley installations, new sewer mains, sewer grid cleaning, wing storage units, and trunk sewer line planning. Another \$15.00 million supports public services, including Disaster

Covid vs. Non-Covid Grants - Seven-Year Summary



1 Historical budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

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Relief Assistance Payments for affected households. Collectively, these investments aim to address the root causes of flooding and enhance the City's resilience to future storm events.

State Government (925S)

The State of Illinois provides approximately 19 percent of the City's total grant awards, primarily (79 percent) through the Illinois Department of Transportation (IDOT), the Illinois Department of Commerce and Economic Development (DCEO), and the Illinois State Board of Education (ISBE). These grants support capital infrastructure projects and early childhood education programs. Overall, State grant funding is projected to decline by 14 percent, or \$121 million, in 2026, reflecting the spend-down of one-time Rebuild Illinois capital investments in transportation and public safety equipment. Such as cameras and license plate readers.

Local Government and Other Organizations (925L)

The City also partners with local governments and other organizations to secure approximately 3.5 percent of total grant awards. In 2026, local funding is projected to increase 27 percent, or \$28 million, primarily due to \$34 million in sister agency contributions supporting the CDOT Sister Agency/PVT - Infrastructure Planning and Construction programs. The largest offsetting reduction is the \$6 million transfer of the Cable Local Origination program to its own Special Revenue fund.

Program Income (925P)

A small portion of the City's grant funding comes from program income, which is reinvested in new projects. The largest source of program income is loan repayments from affordable housing developers under the HOME program. For 2026, program income is expected to decrease 53 percent, or \$15 million, due to lower anticipated repayment activity.

Grants Management Fund (0075)

The Grants Management Fund supports administrative and compliance activities associated with managing the City's extensive grants portfolio. It is financed through indirect cost revenue collected from grantors for eligible management expenses. In 2025, the City completed an audit of citywide grants management costs – previously funded through other sources such as the Corporate fund – and consolidated these expenditures within the Grants Management Fund for 2026. This consolidation resulted in an 181 percent increase in funding for 2026, generating \$5.5 million in savings to the Corporate Fund. Currently, this fund represents 0.6 percent of total grant funding. In 2026, the Office of Budget and Management (OBM) will

continue efforts to ensure the City is fully reimbursed for all allowable management and administrative costs.

FUNDING USES

The City's 2026 grant appropriations are primarily concentrated across four major categories: Infrastructure Services, Community Services, City Development, and Public Safety. Together, these categories reflect the City's strategic focus on maintaining critical infrastructure, supporting vulnerable populations, fostering equitable development, and ensuring public safety.

Infrastructure Services

Infrastructure Services continues to represent the share of grant-supported activity in 2026, with appropriations totaling \$2.1 billion, or 70 percent of total grant spending. Infrastructure projects typically require greater resources than other program areas and often span multiple years, meaning these funds will continue to support construction projects across future budget cycles. Major investments include the reconstruction of the State and Lake CTA station, the rehabilitation of the Calumet River bridges on the southeast side, the elimination of rail and road bottlenecks through the CREATE program, the continued replacement of lead service lines, and the modernization of terminals at O'Hare International Airport. In addition, new stormwater infrastructure projects funded through disaster recovery grants will enhance drainage capacity and mitigate future flood risks in neighborhoods most affected by the 2023 and 2024 storm events.

Community Services

Community Services represents the second largest area of grant investments in 2026, with appropriations of \$695 million, or 18 percent of total grant funding. Overall funding is decreasing by 30 percent, or \$303 million, compared to 2025, reflecting the conclusion of COVID-19 and ARPA-related programs. While the City transitions away from short-term public health and emergency response initiatives, it continues to prioritize core services that promote equity and stability – including housing and homelessness prevention, early childhood education, and support for youth, seniors, and residents with special needs.

City Development

City Development accounts for 4.7 percent of 2026 grant appropriations and is primarily dedicated to affordable housing initiatives. Most of this funding is directed to the Department of Housing (DOH) to support the development and preservation of affordable housing units. Overall, funding is declining by 33 percent, or \$88 million, from

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

2025 levels, driven by the completion of pandemic-era programs and the spend-down of historically high allocations for multi-family housing development as projects are completed and units come online. The City's issuance of its first ever Housing and Economic Development (HED) bond enables DOH to expand its pipeline of development projects while sustaining critical investments in housing programs and services supported by federal and state grant funds.

Public Safety

Public safety grants comprise 4 percent of 2026 grant appropriations and provide essential support for first responders, including funding for staffing, equipment, training, and technology enhancements. Funding in this category declined significantly in 2026, falling 56 percent, or \$200 million, primarily due to the expiration of the one-time \$75 million PNC security grant and an 83 percent reduction in Urban Areas Security Initiative (UASI) funding. The City is actively challenging the UASI funding reduction in court while strategically managing carryover balances to ensure continued investment in public safety and emergency preparedness.

COVID-19 GRANTS (925C AND GA00)

Over the past several years, COVID-19 grant funding played a critical role in enabling the City to invest directly in Chicagoans' health, safety and recovery from the pandemic. These funds also helped stabilize the City's finances and operations during a period when core revenue sources were significantly affected by the pandemic's economic impact.

The City's COVID-related grants generally fell into two major categories:

1. Public health response grants from HHS and DHS that addressed the immediate need to prevent and mitigate the spread and impact of COVID-19 .
2. Recovery and relief grants from HUD and the U.S. Department of the Treasury under the ARPA State and Local Fiscal Recovery Fund, which supported Chicago's broader economic and community recovery efforts.

In 2026 the total COVID-related funding across all departments is projected to decline from \$666.6 million in 2025 to \$164.2 million in 2026, a 75 percent, or \$502.4 million, decrease. This reduction reflects the natural wind-down of pandemic-era programs and the full spend-down of remaining balances from federal relief sources. In many

cases, 2025 marked the final year of activity for these grants, with funds fully expended and programs closed out by year-end.

In anticipation of this decline, the City conducted a sustainability analysis in 2025 to make strategic decisions regarding the future of pandemic-era programming. The evaluated each initiative based on four key criteria: fiscal sustainability, program efficacy, alignment with the administration's policy priorities, and equitable outcomes. Based on this analysis, programs generally fell into one of the following three categories:

- the program's original pandemic-related need has been met and the program is ending;
- the post-pandemic need has evolved, and the program could continue in a modified form; or
- the program remains effective and impactful beyond the pandemic and merits continued investment.

While this budget reflects difficult adjustments to right-size the City's public health infrastructure to meet post-pandemic realities, it also reaffirms the City's commitment to sustaining critical programs that continue to serve Chicagoans. The 2026 budget maintains targeted investments in youth employment, rapid re-housing, mental health services, community violence intervention, and gender-based violence supports – ensuring the City's recovery efforts remain equitable and forward-looking.

Additional budget details for grant funds are set forth in the 2026 Grant Detail book, available on the City's website at [Chicago.gov/OBM](https://chicago.gov/OBM).

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

CAPITAL

The City's Capital Improvement Program ("CIP") funds the physical improvement or replacement of City-owned infrastructure and facilities with long useful lives, such as roads, bridges, water mains, facilities, and sidewalks. The City issues a five-year CIP as a spending blueprint based upon the most current revenue projections and project priorities.

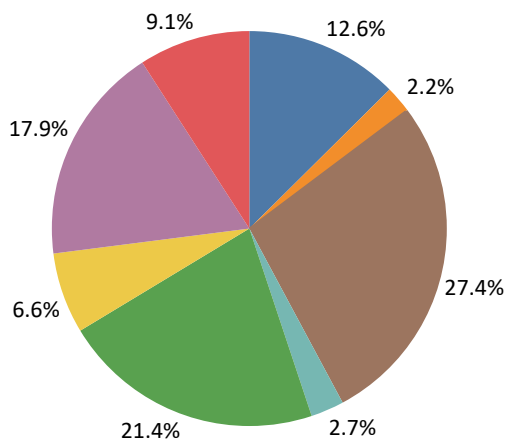
FUNDING SOURCES

The CIP is primarily funded through the following sources:

- **Bond Funding** – The City issues bonds in two forms, General Obligation Bonds (G.O. Bonds) which are backed by property taxes, and Revenue Bonds which are backed by Enterprise Fund revenues.
- **Tax Increment Financing (TIF)** – TIF is a municipal financing tool to redevelop blighted areas and is used to fund infrastructure such as streetscapes, roads, lighting, libraries, and bridges.
- **Federal Funds** – The majority of Chicago's federally-funded capital improvement projects come through the United States Department of Transportation (USDOT). Federal-transportation-funded projects require grants to be matched, and support projects such as arterial street resurfacing, bridge and viaduct rehabilitations and repairs, and transit stations.

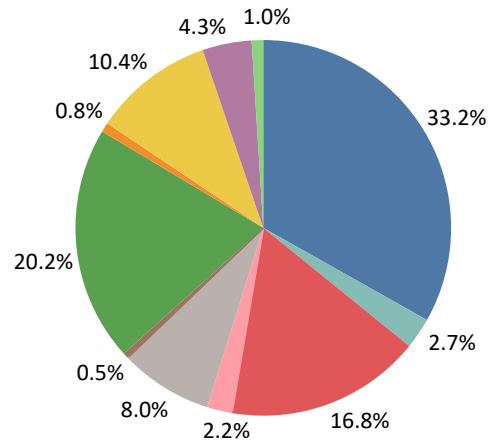
- **State Funds** – The majority of capital improvement state funds go towards transportation projects and are administered through the Illinois Department of Transportation (IDOT). State funds are typically allocated for specific projects via state capital bills, State Only Chicago Commitment (SOCC), and the REBUILD Illinois Program.
- **Water & Sewer Funding** – A variety of sources go towards the capital improvements of the City's water and sewer infrastructure. Water and Sewer funding comes from enterprise funds, revenue bonds, and proceeds from the Illinois Environmental Protection Agency (IEPA) and Water Infrastructure Finance and Innovation Act (WIFIA) loan programs.
- **Aviation Funding** – Funding for standard capital improvements to the City's two international airports come from revenue bonds, federal funds, and airport revenue.
- **Other Funding** - The City utilizes a variety of funding sources to execute capital projects. Other funding comes from a variety of sources, including other governments such as Cook County, sister agencies such as the Chicago Park District, and private funding sources.

CIP Sources



Water & Sewer Debt & Other Revenue
City Funds
Aviation Debt & Other Revenue
Other Funds
G.O. Debt
TIF Funds
Federal Funds
State Funds

CIP Uses



Aviation
Fleet
Transportation
Municipal Facilities
Neighborhood Infrastructure
City Space
Water System
Lakefront-Shoreline
Sewer System
Economic Development
IT

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

FUNDING USES

The proposed uses of capital funding are presented in the following categories:

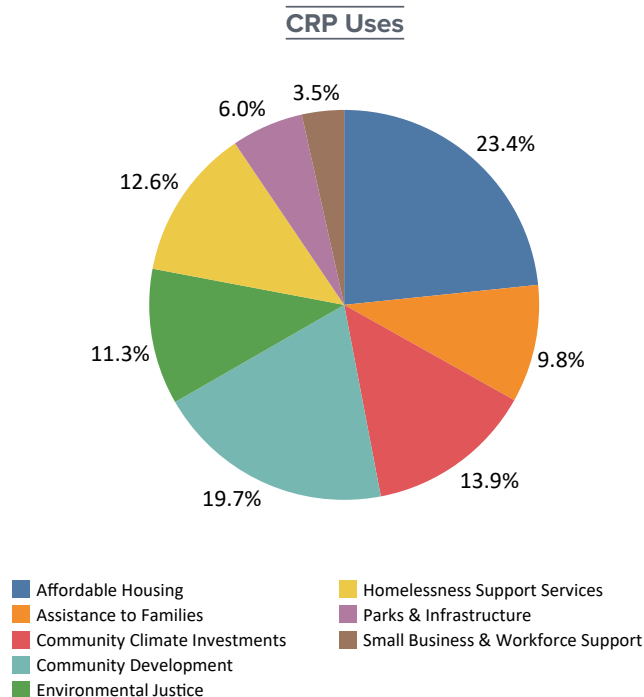
- *Aviation* – Standard capital improvements such as terminal and airfield upgrades at Midway and O'Hare airports.
- *Water and Sewer System* – Improvements such as replacement and repairs to the City's water and sewer lines and related facilities.
- *Transportation* – Manages capital improvements to bridges, intersection safety, major streets, railroad, traffic signals, transit and bicycle or pedestrian facilities.
- *Neighborhood Infrastructure* – Includes the Aldermanic Menu program, new street construction, residential street resurfacing, and sidewalk construction.
- *Economic Development* – Focuses on capital improvements that will catalyze new private investment. These improvements include demolition of buildings, streetscaping, and viaduct improvements.
- *Fleet* – Investments in the acquisition and replacement of city-owned vehicles and equipment to support public services.
- *Municipal Facilities* - Enhances, repairs, and improves buildings used for government operations and community services.

- *Information Technology* – Upgrades and development of technology systems and hardware to improve municipal efficiency, security, and digital services.
- *Lakefront Shoreline* – Manages shoreline revetment and capital improvements to prevent erosion and deterioration of Chicago's public shoreline.
- *City Space* – Develops new, open spaces in neighborhoods throughout the City.

The City's five-year CIP details the allocation, funding source, timing, and scope of each planned capital improvement project. The most recent five-year CIP is available on the City's Office of Budget and Management website at [Chicago.gov/OBM](https://chicago.gov/obm).

RELATIONSHIP TO ANNUAL OPERATING BUDGET

Planning for capital improvements is an ongoing and forward-looking process. New construction may be necessary to accommodate increased demand or to replace aging facilities. Existing infrastructure requires periodic rehabilitation, replacement, and improvement to protect the City's investment. The City consistently reviews its capital priorities and evaluates whether to repair and improve existing assets or construct and acquire new assets based on cost effectiveness.



CHICAGO RECOVERY PLAN BOND

In addition to the Capital Improvement Program, the City announced the Chicago Recovery Plan (CRP) in 2021 to invest COVID Recovery bond proceeds to support an equitable economic recovery. The City will use \$660.1 million of G.O. Bond and Sales Tax Securitization Corporation Bond (“STSC Bond”) proceeds to support equitable economic recovery from the negative impacts of the COVID-19 pandemic. These investments lay the foundation for long-term growth while meeting key needs of the City, and providing direct relief for families, businesses, and neighborhoods.

HOUSING AND ECONOMIC DEVELOPMENT BOND

The Housing and Economic Development Bond (HED) is a \$1.25 billion bond authorized by City Council in 2024 for investments in housing, business innovation, job growth, and cultural and community assets. These initiatives will be funded through the issuance of a general obligation and Sales Tax Securitization Corporation bonds. The debt service for these bond issuances will be paid for from property tax revenue returning to the city from expiring Tax Increment Financing districts. The Housing and Economic Development Bond invests bond proceeds in the following six priority areas:

- *Community Development Grants*
- *Small Business Capacity Building*
- *Jobs and Wealth Building*
- *Affordable Rental Housing*
- *Homeownership*
- *Homelessness*

A detailed summary of the projects and the fund allocation of the Housing and Economic Development Bond investments is available on the City’s HED Bond website (<https://www.chicago.gov/city/en/sites/business-and-neighborhood-development-strategy/home.html>).

2026 BUDGET OVERVIEW

FINANCIAL SUMMARIES

DEBT

Debt Service Funds are used to pay the principal and interest on the City's outstanding bond obligations. Long-term debt provides critical financing for infrastructure investments across Chicago's neighborhoods, including street and alley construction, sidewalk and curb replacement, lighting upgrades, bridge rehabilitation, and other transportation and public safety improvements. Because these projects deliver benefits over many years, the City finances them over time to maximize resources and ensure an equitable use of taxpayer dollars.

In the 2026 proposed budget, the City will issue general obligation debt to fund retroactive payments owed to members of the Chicago Fire Department under the collective bargaining agreement settled in 2025. These payments reflect wage increases dating back to the expiration of the prior contract in 2021. Given the significant and one-time nature of these obligations, the City plans to finance the payments over a three-year term to manage their budgetary impact.

Due to the extraordinary level of settlements incurred in 2025 and projected for 2026, amounts exceeding budgeted resources will be financed and repaid over multiple years. Several of these settlements—particularly global agreements—are expected to yield long-term savings by reducing future litigation costs and mitigating legacy liabilities. The City projects that these settlement payments will be financed over a five-year term, balancing fiscal responsibility with prudent risk management.

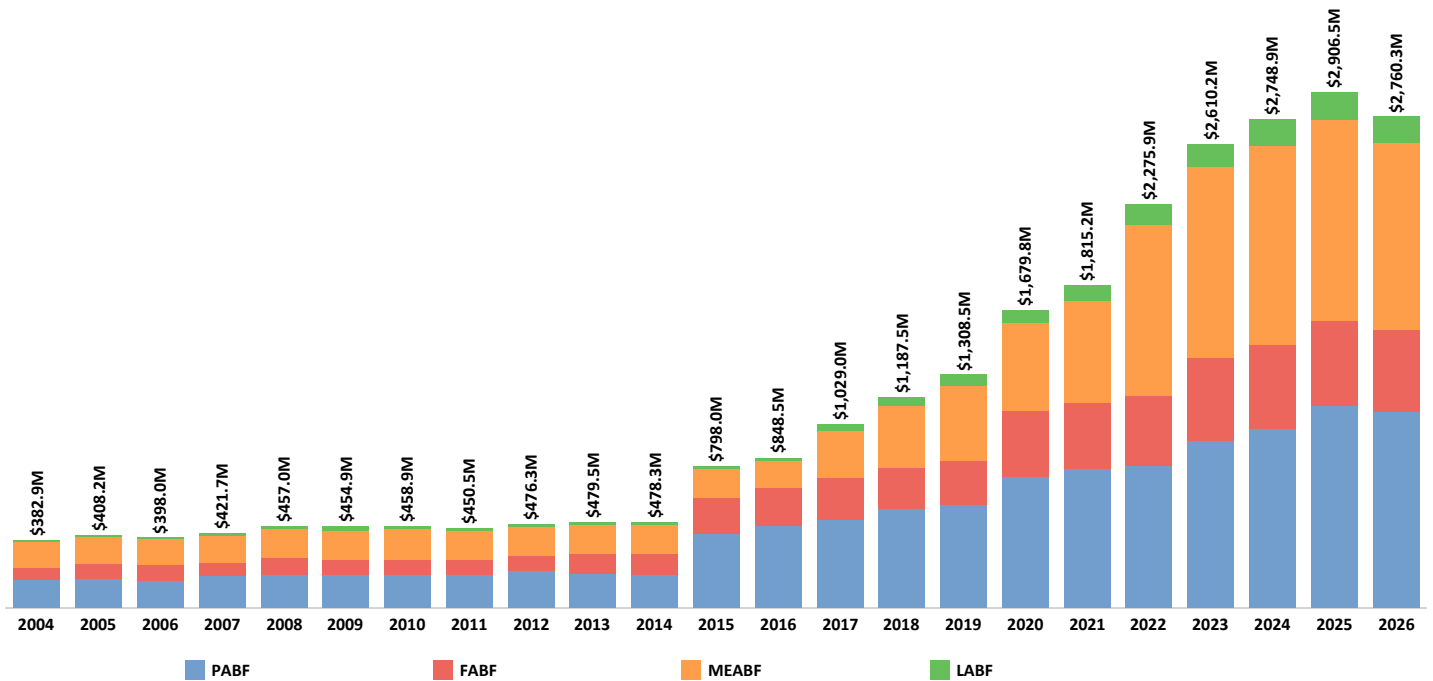
In 2025, the City budgeted \$417.6 million for general obligation debt service, with \$272.9 million funded from the property tax levy and \$144.7 million from the Corporate Fund. The 2026 proposed budget increases this total to \$430.1 million, with \$339.6 million supported by property tax collections and \$90.5 million from the Corporate Fund.

In December 2017, the City entered into an agreement with the Sales Tax Securitization Corporation (STSC), transferring its rights to receive certain Sales Tax revenues collected by the State in exchange for bond proceeds and a residual certificate. Revenues received by STSC are first used to pay operating expenses and debt service on STSC-issued bonds. In 2025, \$434.7 million was required for these payments; in 2026, this amount is projected to increase slightly to \$438.0 million. After these obligations are met, remaining Sales Tax revenues are distributed to the City as the holder of the residual certificate.

Debt service associated with capital projects funded through Special Revenue and Enterprise Funds is budgeted within those respective funds.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

Pension Contributions - Historic and Projected



- 1) The 2015 and 2016 MEABF and LABF amounts reflect a revised employer contribution amount made by the City after P.A. 98-641 was declared unconstitutional by the Illinois Supreme Court in 2016. All other years represent the amounts found in the annual appropriation ordinance
- 2) The projected contributions for all pension funds are based on the actuarial reports for the year ending December 31, 2024 with estimated impacts of newly approved HB3657 as explained in this forecast. These projections will shift over time based on investment returns, experience studies, and other pension fund changes, including any other state law changes
- 3) The 2023-2026 contributions include required contributions and supplemental pension payments

PENSION

The City maintains separate funds to manage its contributions to the four employee pension systems: the Municipal Employees' Annuity and Benefit Fund of Chicago (MEABF), the Laborers' and Retirement Board Employees' Annuity and Benefit Fund of Chicago (LABF), the Policemen's Annuity and Benefit Fund of Chicago (PABF), and the Firemen's Annuity and Benefit Fund of Chicago (FABF). These funds provide retirement, disability, and survivor benefits to eligible employees and their beneficiaries.

Each fund is established, administered, and financed in accordance with the Illinois Pension Code. The statutory framework governing these systems, along with recent legal developments affecting pension reform and the implications of the City's growing net pension liability, are discussed in greater detail in the Budget Forecast published earlier this year.

The 2026 proposed budget includes a total pension contribution of \$2.76 billion across the City's four pension funds (net of abatements), representing a decrease of \$146.3 million from the 2025 contribution. This amount

reflects the full statutory required contribution for each fund, along with a reduced advance payment of \$120.2 million.

The 2026 pension contribution will be supported by multiple funding sources, including \$1.42 billion from property tax collections (net of abatements), \$790.0 million from the Corporate Fund, \$222.4 million from the Water-Sewer Tax, \$286.8 million from the City's Enterprise and Special Revenue Funds, and \$44.6 million from the Casino Public Safety Pension Fund.

To establish a sustainable revenue stream for the City's public safety pension obligations, the City entered into an agreement with Bally's Corporation to develop a casino within City limits. Pursuant to Illinois state statute and City of Chicago ordinance, gaming tax revenues generated by the casino are dedicated to funding the Policemen's Annuity and Benefit Fund (PABF) and the Firemen's Annuity and Benefit Fund (FABF).

The 2026 proposed budget includes \$44.6 million in anticipated casino gaming revenue, allocated between the PABF and FABF based on the proportion of members in each fund, as determined by their most recent actuarial

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

valuations. This increase reflects the projected opening of the permanent casino facility in September 2026.

ADVANCE PENSION PAYMENTS

To stabilize the City's net pension liability and reduce the accrual of interest on this long-term obligation, the City adopted a Pension Funding Policy in 2023. This policy authorized advance payments above the statutory contribution requirements to help prevent future growth in the net pension liability. Between 2023 and 2025, the City made a total of \$820.5 million in advance contributions. Of this amount, \$697.6 million was supported by fund balance assigned from prior-year surpluses, supplemented by additional surplus resources. With those balances now fully utilized, the 2026 budget includes a reduced advance payment of \$120.2 million.

These advance contributions—combined with strong investment performance—helped to stabilize and improve the funding ratios of all four pension funds. Under current law, the statutorily required contributions are calculated annually to achieve a 90 percent funded ratio by the end of each fund's amortization period—2055 for the Police and Fire funds and 2058 for the Municipal and Laborers' funds. The advance payments will significantly reduce the amount of future statutory required contributions, lowering the City's total cost to achieve 90 percent funding.

ACCELERATED PENSION PAYMENTS AND DELAYED TAX LEVY COLLECTIONS

In 2022, Cook County experienced delays in distributing the second-installment property tax bills, which would have postponed receipt of the property tax revenues used to fund a portion of the City's pension contributions.

The timing coincided with a challenging investment environment, as pension fund returns that year declined by approximately 15 percent. By September 2022, the City's pension funds faced the possibility of liquidating assets to meet ongoing benefit payments—an action that would have required selling in a depressed market and realizing an estimated \$100 million in losses, further increasing the City's long-term pension liabilities.

To avoid this outcome, the City proactively advanced more than \$700 million to the pension funds ahead of schedule, ensuring uninterrupted benefit payments and preventing deterioration in the funds' overall financial condition. These accelerated contributions were later reimbursed once the County distributed the delayed tax levy collections.

A similar situation occurred in 2023, when the second-installment tax bills were again delayed. Although market conditions were more favorable than the prior year, the funds still faced potential liquidity pressures. The City again acted to preserve fund stability, advancing \$135.5 million to the Police and Laborers' pension funds, which were later reimbursed upon receipt of the delayed property tax revenues.

The property tax billing cycle returned to its statutory schedule in 2024 for the first time since the COVID-19 pandemic. However, in 2025, the County once again experienced delays, and as of the date of this publication, the second-installment bills had not yet been distributed. To ensure continuity in benefit payments, the City advanced \$147.9 million to the pension funds as of the date of publication, with an additional \$225.6 million projected to be advanced by year-end. These amounts will likewise be recouped upon collection of the County's delayed levy.

Summary of Proposed Expenditures - Pension Funds

	2025 Budget	2026 Proposed	Difference (%)
Municipal Employees' Annuity and Benefit Fund	\$1,131.5M	\$1,046.7M	-7.5%
Laborers' and Retirement Board Employees' Annuity and Benefit Fund	\$158.5M	\$145.5M	-8.2%
Firemen's Annuity and Benefit Fund	\$474.0M	\$461.8M	-2.6%
Policemen's Annuity and Benefit Fund	\$1,142.5M	\$1,106.3M	-3.2%
Grand Total	\$2,906.5M	\$2,760.3M	-5.0%

¹ The 2025 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

MUNICIPAL AND LABORERS' PENSION FUNDS

In 2016, the City of Chicago and labor representatives for employees participating in the Municipal Employees' Annuity and Benefit Fund (MEABF) and the Laborers' and Retirement Board Employees' Annuity and Benefit Fund (LABF) reached agreements in principle to strengthen the long-term financial stability of the funds. The agreements were designed to protect the retirement security of employees and retirees while reducing the burden on Chicago taxpayers by implementing a sustainable, shared approach to pension funding.

Under these agreements, the City's employer contributions increased by fixed amounts over a five-year phase-in period before transitioning to actuarially determined contributions beginning in 2022. Starting with the 2022 budget, contributions to both MEABF and LABF have reflected the full actuarially required amounts as calculated by the funds' independent actuaries.

For 2026, the MEABF contribution totals \$1,046.7 million, consisting of \$459.7 million from the Corporate Fund, \$181.4 million from the property tax levy (net of abatements), \$222.4 million from the Water and Sewer Tax, and \$183.2 million from the Enterprise and Special Revenue Funds.

The LABF contribution totals \$145.5 million, including \$37.5 million from the Corporate Fund, \$54.7 million from the property tax levy (net of abatements), and \$53.3 million from the Enterprise and Special Revenue Funds.

POLICE AND FIRE PENSION FUNDS

Beginning with the 2020 budget, the City's contributions to the Policemen's Annuity and Benefit Fund (PABF) and the Firemen's Annuity and Benefit Fund (FABF) have been based on actuarially determined contributions (ADC). In 2026, the two public safety pension funds have a combined contribution total of \$1.57 billion.

The PABF contribution totals \$1.11 billion, consisting of \$238.8 million from the Corporate Fund, \$813.5 million from the property tax levy (net of abatements), \$31.7 million in anticipated casino gaming revenues, and \$22.2 million from the City's two airport Enterprise Funds.

The FABF contribution totals \$461.8 million, including \$53.9 million from the Corporate Fund, \$367.0 million from the property tax levy (net of abatements), \$12.9 million in anticipated casino revenues, and \$28.0 million from the airport Enterprise Funds.

2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

TAX INCREMENT FINANCING

The City's Tax Increment Financing (TIF) program, which currently includes 108 TIF districts throughout the City, is used primarily to fund infrastructure, affordable housing, and economic development activities to revitalize once blighted parts of the City. The TIF program is governed by a State law that allows municipalities to capture property tax revenues derived from the incremental equalized assessed value (EAV) above the base EAV that existed when the area was designated as a TIF district. These funds can be used for community projects, public improvements, and incentives to attract private investment to the area.

The intention is that the effective use of tax increment funds will help expand the tax base, thereby increasing the amount of tax increment generated in the TIF district for reinvestment within the district. Ultimately, this process increases the property tax base for overlapping taxing districts.

As required by State law, funds not needed for projects are to be returned to the County Clerk to be redistributed proportionately back to the taxing bodies. The City annually declares surplus funds as part of its operating budget by thoroughly examining planned projects and determining the balance required to fund those projects. Surplus is declared in three primary ways:

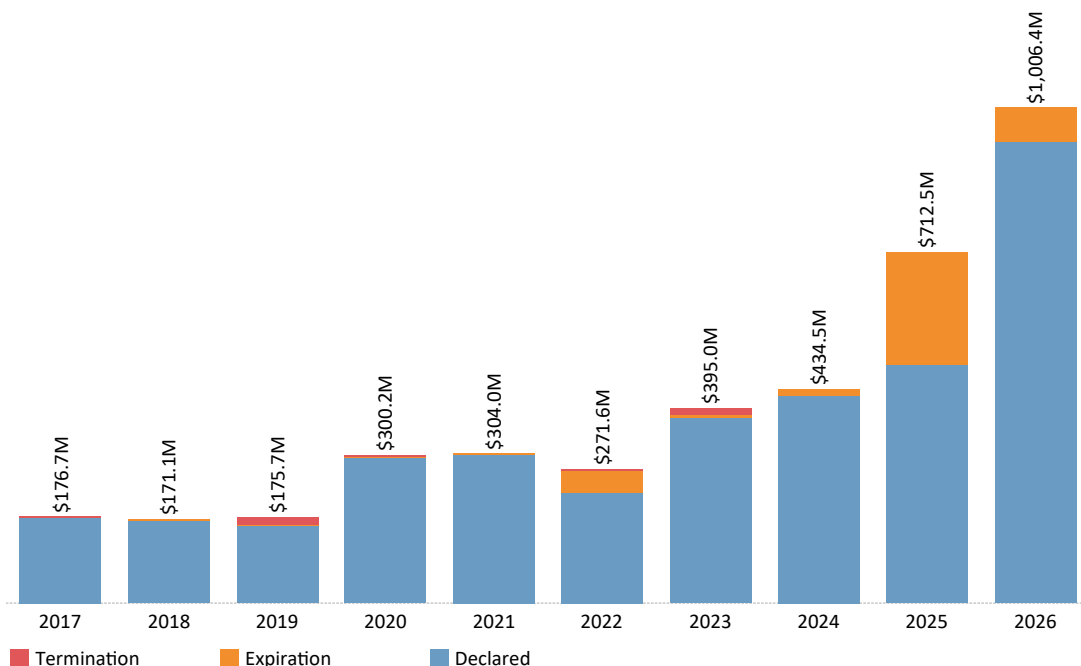
- "Downtown Freeze" TIFs are those in and around the

Central Business District that have been reserved only for major infrastructure and targeted economic diversification projects. The full available balance in these TIFs is declared surplus each year.

- TIFs being terminated or otherwise ending must have any balance after closing out projects returned as surplus.
- For the remaining TIFs, surplus is declared in TIFs with a balance over \$750,000. The City declares 25 percent of the balance over \$750,000, progressing up to 100 percent of the balance over \$2.5 million.

The City will declare a record TIF surplus of \$1.0 billion in 2026. This will result in an estimated \$232.6 million for the City's Corporate Fund, as well as \$552.4 million for the Board of Education.

TIF Surplus – Total for all Taxing Districts



2026 BUDGET OVERVIEW FINANCIAL SUMMARIES

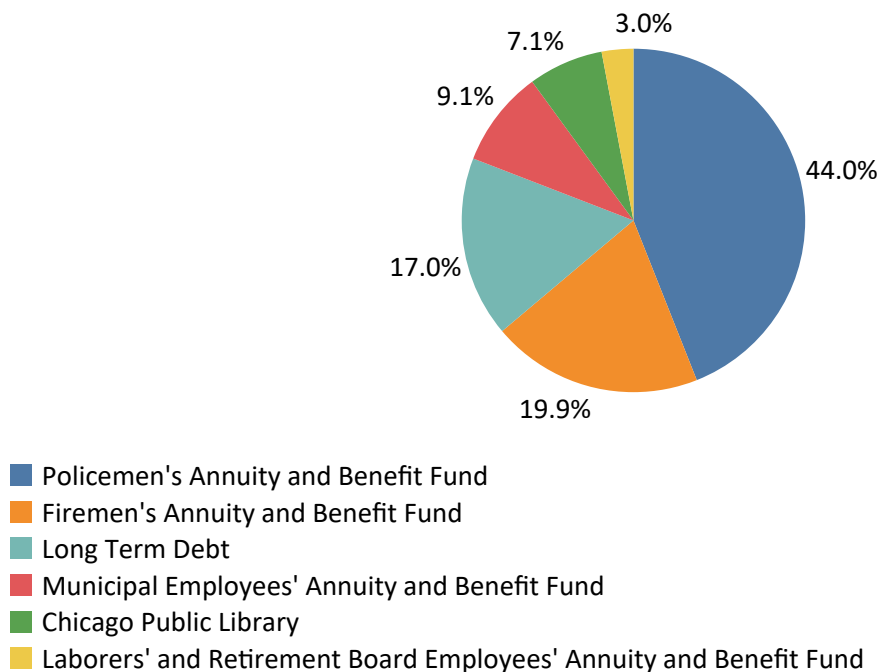
PROPERTY TAX LEVY

The 2026 budget does not propose an increase to the City's base property levy. The City's overall property tax levy will rise by 2.3 percent driven by the addition of newly constructed properties to the tax rolls and the expiration of Tax Increment Financing (TIF) districts, which return previously diverted revenues to the City's general taxing base. This growth reflects an expansion of the property tax base, not an increase in the tax burden on existing taxpayers.

In Cook County, the majority of property tax revenue supports local school districts, while the remainder funds essential services like parks, libraries, and county operations. The City of Chicago's portion represents approximately one-fifth of the total property tax bill. Revenue from the City's levy supports employee pension contributions, debt service obligations, and library operations. While property tax revenues are intended to fund the City's pension and debt service costs, they currently cover only a portion of these obligations. To limit the burden on taxpayers, the City continues to rely on diversified revenue sources to finance the remaining cost.

For 2026, the proposed budget sets the City's base property tax levy—before accounting for loss in collections—at \$1.8 billion, which will help fund \$2.7 billion in pension payments and \$534.7 million in debt service and library expenses.

Proposed Property Tax Levy



PROGRAM AND BUDGET
SUMMARIES BY DEPARTMENT

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

2026 BUDGET
FUNDING COMPARISON BY FUNCTION

FUNCTIONAL CATEGORY	2025 Appropriation	2026 Recommendation
Finance and Administration	916,618,411	868,560,424
Infrastructure Services	3,952,675,728	4,625,059,101
Public Safety	3,099,857,900	3,167,650,308
Community Services	1,370,337,170	1,066,603,931
City Development	442,553,586	352,488,438
Regulatory	114,869,746	151,050,526
Legislative and Elections	65,313,720	65,635,250
General Financing Requirements	8,065,669,719	8,053,719,737
Grand Total	\$18,027,895,980	\$18,350,767,715
Deduct:		
Proceeds	1,739,613,611	1,796,196,626
Grant Funds	3,903,235,000	3,839,125,000
NET TOTAL	\$12,385,047,369	\$12,715,446,089

Note: The following pages include pie charts summarizing proposed budget by program for each department. Percentage labels will not be displayed for department programs amounting to 1% or less.

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Finance and Administration
FUNDING COMPARISON BY DEPARTMENT

Department	2025	2026
Office of the Mayor	19,646,654	20,354,716
Office of Budget and Management	39,899,096	38,560,702
Department of Technology and Innovation	80,992,894	76,383,040
Office of City Clerk	15,093,753	15,267,028
Department of Finance		
City Comptroller	3,559,176	3,761,965
Accounting and Financial Reporting	19,593,134	21,031,018
Financial Strategy and Operations	17,793,437	17,779,338
Revenue Services and Operations	75,385,794	85,590,353
Dept Total	116,331,541	128,162,674
City Treasurer's Office	6,539,097	6,504,251
Department of Administrative Hearings	8,560,776	8,389,224
Department of Law	45,918,684	47,954,637
Department of Human Resources	13,367,100	12,957,553
Department of Procurement Services	13,905,122	13,923,365
Department of Fleet and Facility Management		
Bureau of Finance and Administration	3,822,305	4,024,832
Bureau of Facility Management	143,749,086	123,838,208
Bureau of Asset Management	264,016,397	223,869,400
Bureau of Fleet Operations	144,775,906	148,370,794
Dept Total	556,363,694	500,103,234
Total - Finance and Administration	\$916,618,411	\$868,560,424

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

OFFICE OF THE MAYOR

KEY FUNCTIONS

- Sets administration's policy framework and priorities and ensures policy efforts advance in alignment with collaborative co-governance and intersectional problem-solving inclusive of all classes, races, and genders.
- Facilitates coordination and collaboration among City departments and sister agencies.
- Liaises with County, State, and Federal governments as well as other municipalities.
- Partners with community members, residents with lived experience, and other subject matter experts to co-create solutions.
- Ensures departments and City employees deliver effective and efficient services.

2025 KEY RESULTS

- Safest summer since 1965, and year-over-year declines across all violent crime categories, by addressing the root causes of crime. Funds were allocated to street outreach and victim services, including a \$20 million grant for Community Violence Intervention efforts.
- To date, 4,063 units have been built, rehabbed, or preserved. In Summer 2025 alone, 422 new units were completed and construction is ongoing for 1,600 more. Passed a landmark Green Social Housing ordinance to build permanently affordable, mixed-income housing across Chicago. Reduced barriers to constructing housing by working with City Council to eliminate parking minimums near transit and expanded Accessory Dwelling Units.
- In 2025, a \$48 million investment in One Summer Chicago to hire 19,000 young people and reached a total 31,122 young people in partnership with Sister

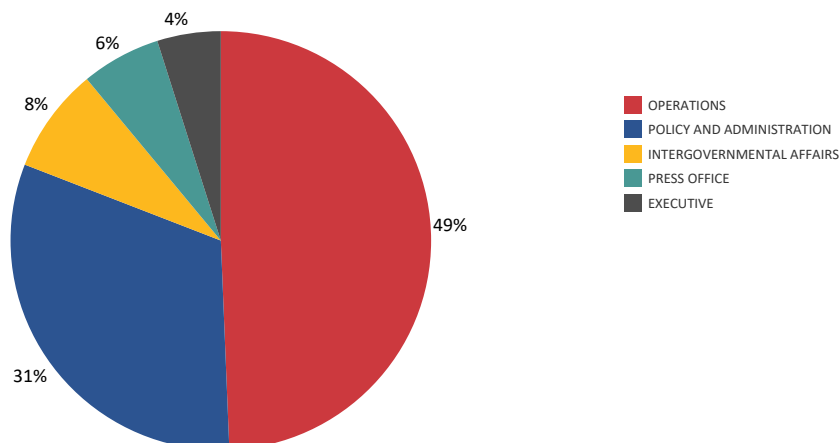
Agencies, an increase of over 40 percent since Mayor Johnson took office.

- Announced a \$7M investment to support salary increases for early childhood professionals, raising wages by 5-10% for at least 3,000 early childhood workers across 86 providers, a step towards aligning their pay with the broader K-12 workforce.
- Invested over \$66 million in 163 small and 20 medium-sized businesses with the Community Development Grant and Neighborhood Opportunity Fund.
- Summer tourism hit record levels, with over 3.5 million hotel room nights sold and \$1 billion in hotel revenue.
- Introduced the Hazel Johnson Cumulative Impacts Ordinance, which addresses the disproportionate pollution burden experienced by historically disinvested communities.
- Transitioned all City-owned buildings, including O'Hare and Midway Airports, to 100% renewable energy; one of the largest U.S. cities to do so.
- Created the Protecting Chicago Initiative to ensure all Chicagoans know their constitutional rights.

2026 INITIATIVES

- Make Chicago the safest big city by investing \$100M in programs that address the root causes of crime with the introduction of the Community Safety Surcharge.
- Make Chicago the most affordable big city by protecting tenants and expanding affordable and Green Social Housing supply by preserving, renovating, and building 1,560 units.
- Ensure longevity for Crisis Assistance Response & Engagement (CARE) by moving it to Corporate Fund.
- Increase One Summer Chicago to \$50 million to fund 19,350 jobs for young people and coordinate with Sister Agencies and partners to exceed last year's total opportunities count.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF THE MAYOR

The Mayor is the chief executive officer of the City of Chicago. Illinois statute provides that the Mayor "shall perform all the duties which are prescribed by law, including the City ordinances, and shall take care that the laws and ordinances are faithfully executed."

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	96	11,522,378	88	10,452,747
Special Events and Municipal Hotel Operators'	5	457,161	5	470,873
Occupation Tax Fund				
Tax Increment Financing Administration Fund	1	121,266	1	124,909
Community Safety Fund		0	8	957,425
Cannabis Regulation Tax	4	4,687,849	7	7,486,762
Local Public and Private Grant Fund	2	1,010,000	2	693,000
Coronavirus Local Fiscal Recovery Fund	6	1,848,000	1	169,000
Total Full-time Equivalent Positions and Amounts	114	\$19,646,654	112	\$20,354,716

ALLOCATION

Personnel Services	13,366,221	12,805,499
Non-Personnel Services	6,280,433	7,549,217

Program Summary and Description	FTEs	2026 Funding
EXECUTIVE	5	1,047,982
POLICY AND ADMINISTRATION	50	6,660,094
PRESS OFFICE	13	1,319,582
Coordinates the exchange of information between the administration, the media, and the public.		
INTERGOVERNMENTAL AFFAIRS	11	1,746,348
Represents the City at local, state, and federal levels to secure funding, legislation, and public support.		
OPERATIONS	33	10,634,445
Sets directives for operations and deliverables to City departments.		
TURNOVER		(1,053,735)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF BUDGET AND MANAGEMENT

KEY FUNCTIONS

- Prepares and executes the City's annual operating budget.
- Oversees the Capital Improvement Program (CIP).
- Provides Citywide grants management oversight.
- Monitors and forecasts revenue throughout the year.
- Manages and tracks various financial activities.
- Provides Citywide compensation management.
- Leads various management and workforce initiatives.

2025 KEY RESULTS

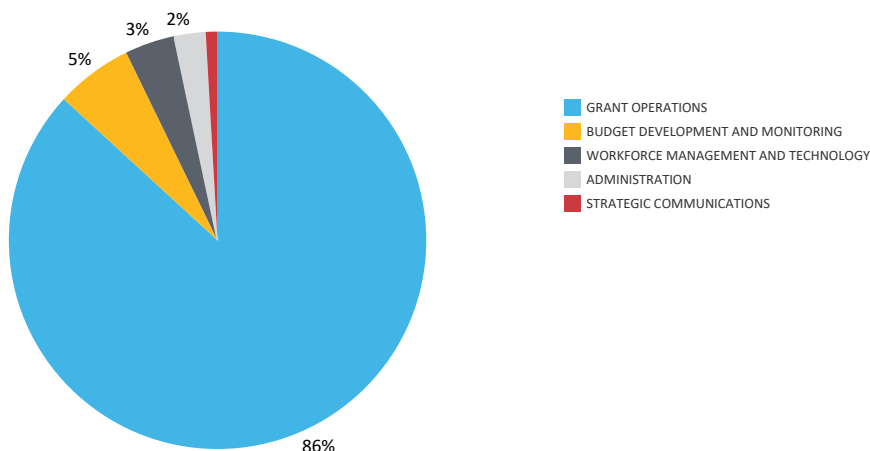
- Oversaw the implementation of the Mayor's Executive Order 2025-1, including the establishment and support of the Chicago Financial Future Task Force (CFFTF) and the large-scale review of the City's budget for efficiencies.
- Applied lessons learned from ARPA to develop and submit the City's \$500M+ Flood Recovery Plan to the U.S. Department of Housing and Urban Development (HUD) and City Council, creating a six-year Action Plan for generational investments in housing and infrastructure on the City's Westside.
- Launched an ARPA Impact Dashboard with interactive maps illustrating targeted program impact, an extensive set of program metrics and demographic indicators that provide meaningful insight into Chicago's communities.
- Submitted the City's \$571.7M Consolidated Plan to HUD, producing a five-year road map for critical City investments in housing, human services, public health, and more.

- Published the inaugural Mid-Year Budget Report, enhancing fiscal transparency and providing budget data on the City's revenues, expenditures, contracts, special events, bonds, transfers, and workforce.

2026 INITIATIVES

- Work with DTI to implement the City's new Enterprise Resource Planning (ERP) software platform under the IT-MOD initiative, allowing for a more integrated financial and human resources system for the City. This includes the rollout of the new enterprise payroll and timekeeping system with the goal to go live in the fourth quarter of 2026.
- Administer and oversee the implementation of the City's \$500+ million Flood Recovery Plan, including the \$430M Community Development Block Grant – Disaster Recovery (CDBG-DR) grant award.
- Continue to support the work of the CFFTF to deliver the group's final report to the Mayor in May 2026.
- Assist City Departments and the Mayor's Office to implement long-term efficiency recommendations reflected in the 2026 budget.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF BUDGET AND MANAGEMENT

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	13	2,822,000	10	2,698,000
Corporate Fund	37	4,017,326	36	4,184,256
Water Fund	2	298,228	2	319,896
Tax Increment Financing Administration Fund	3	298,542	4	417,550
Disaster Recovery Fund		21,331,000	1	20,821,000
Entitlement Fund		0	2	7,286,000
Federal Grant Fund		232,000		0
Coronavirus Local Fiscal Recovery Fund	2	10,900,000	1	2,834,000
Total Full-time Equivalent Positions and Amounts	57	\$39,899,096	56	\$38,560,702

ALLOCATION

Personnel Services	7,211,913	8,629,554
Non-Personnel Services	32,687,183	29,931,148

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	6	941,970
GRANT OPERATIONS Prepares annual grant budget recommendations, and monitors grant expenditures and performance.	14	33,704,567
BUDGET DEVELOPMENT AND MONITORING Prepares annual budget recommendations and assists departments in the management of their budgets throughout the year.	21	2,312,858
WORKFORCE MANAGEMENT AND TECHNOLOGY Driving the development of analytics to leverage data to create innovative management solutions and identify process efficiencies. Advances and supports citywide operating and capital budget technology systems. Oversees enterprise management of personnel compensation, workforce management and performance initiatives.	12	1,504,576
STRATEGIC COMMUNICATIONS Manages legislative analysis and Freedom of Information Act (FOIA) requests, liaises with members of City Council, press, and the community, and leads the development of OBM's major publications.	3	348,586
TURNOVER		(251,855)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF TECHNOLOGY AND INNOVATION

KEY FUNCTIONS

- Oversees the City's information technology environment, including enterprise applications, digital services, end-user tools, security, data, and hardware infrastructure.
- Leads the end-to-end management technology services, from initial project development stages to implementation and maintenance. Provides technical support and help desk operations to all City users.
- Formulates and implements the City's technology IT strategy, ensuring a unified and centralized approach for technology governance and decision-making.
- Drives IT modernization efforts including updating outmoded systems, integrating cutting-edge policies and practices, and reshaping the IT enterprise structure, and citywide oversight to deliver better and more inclusive digital services.
- Oversees the City's Enterprise Resource Planning (ERP) initiative. ERP is software that large organizations use to manage daily business tasks like accounting, procurement, project management, human resource management, and supply chain operations. It also includes tools for financial planning and reporting and helps ensure data accuracy with a unified reference point.

2025 KEY RESULTS

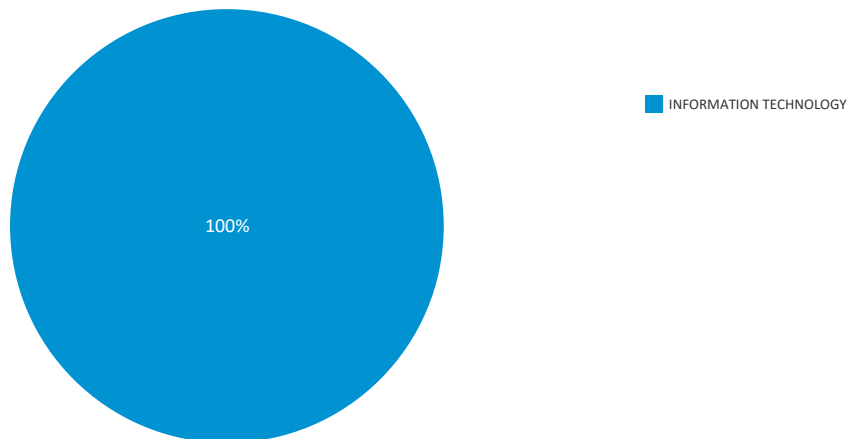
- Awarded \$8M task order award to local M/WBE certified IT firm for ERP Program Management. This is one of the primary awards that will be issued for this significant technology and business process modernization initiative.

- Designed, developed, and executed a new IT budget request process to collect, review, and assess all 2026 IT budget request submissions from all City departments. These requests were assessed for technical feasibility, strategic alignment, and mandatory requirements. The data received provided a new level of insight into how the City will plan for IT capacity and investment in 2026 and beyond.
- Realized, as of July 2025, over \$6M in actual savings as compared to actual spend in 2024. We have achieved this by modernizing our technology, reducing redundant software licenses and renegotiating contracts.
- Established the Process Improvement & Innovation Division, leading to improved tools and processes for key resident outcomes with initiatives like Cut-the-Tape.
- Enhanced the Open Data Portal with new public data services for residents.

2026 INITIATIVES

- Facilitate the ERP initiative that will deliver modern HR, Procurement, Budgeting, and Payroll systems across all City departments to streamline processes, improve data accuracy, and enhance operational efficiency. The new time, attendance, and payroll module will be implemented as the first new technology to be delivered to City staff in the ERP modernization effort.
- Deliver on process changes and technical support for the Cut-the-Tape initiative across multiple departments, workflows, and systems by leveraging the new Process Improvement & Innovation Division, new Enterprise Data Platform capabilities, and improved capacity from expanded headcount.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF TECHNOLOGY AND INNOVATION
Bureau of Centralized Information Technology

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	141	43,610,808	140	52,388,064
Water Fund		10,465,599		8,347,423
Vehicle Tax Fund		907,939		1,380,280
Sewer Fund		453,280		772,404
Library Fund		191,030		78,271
Special Events and Municipal Hotel Operators'		18,969		160,281
Occupation Tax Fund				
Chicago Midway Airport Fund		68,906		757,420
Chicago O'Hare Airport Fund		336,557		273,352
Tax Increment Financing Administration Fund		78,806		100,545
Federal Grant Fund	4	24,861,000	4	12,125,000
Total Full-time Equivalent Positions and Amounts	145	\$80,992,894	144	\$76,383,040

ALLOCATION

Personnel Services	10,832,184	15,025,701
Non-Personnel Services	70,160,710	61,357,339

Program Summary and Description	FTEs	2026 Funding
INFORMATION TECHNOLOGY	144	78,807,568
Designs and manages the City's enterprise network, maintains and manages Citywide enterprise applications, and supports the City IT infrastructure.		
TURNOVER		(2,424,528)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF THE CITY CLERK

KEY FUNCTIONS

- Administers the City's Wheel Tax, Residential Parking Permits, Peddler's License and Automatic Amusement License, Dog License, and Business Licensing.
- Files and uploads City Council legislation, meeting calendars, the Journal of Proceedings, reports, and the Municipal Code of Chicago.
- Manages and administers the Chicago CityKey Program.
- Implements and oversees Mobile City Hall.

2025 KEY RESULTS

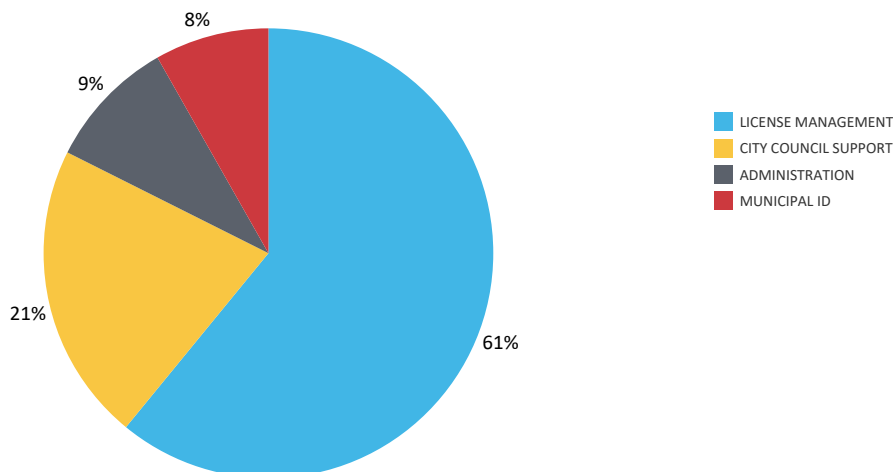
- Issued 708,565 City Vehicle Stickers, 127,590 annual residential zone permits, and 125,119 residential daily parking passes ,4,882 dog licenses, and 13,481 CityKeys.
- Through the Legislative Management System, 17,106 matters and 587 meetings have been processed, while 7,349 matters have been submitted digitally by City stakeholders.
- Improved eLMS for expanded stakeholder support, including adding eVoting optimizations for committees, committee meeting management, City Council agenda management, security, and improving OCR for search.
- Scheduled and executed eight Mobile City Hall events under a new regionalized approach across the City and continued to offer the Municipal ID (CityKey) to all Chicagoans.
- Secured City Council approval for and executed amnesty month, giving drivers a break from back charges and late fees no matter how long they had been without a City Sticker while gaining revenue by approximately \$1.6 million.

- Increased revenue by \$240,000 to date through the make/model enhancement that was made to our system in late April, allowing us to more accurately classify vehicles. We should see this increase over the next two years.

2026 INITIATIVES

- Implementation and change management for City Council Agenda Management, Search and City Council Journal Report improvements, and bulk submission for agreed calendar, full implementation of eLMS anticipated by the end of 2026.
- Continue the Mobile City Hall initiative and increase partnerships with other levels of government, additional City departments and sister agencies, community organizations and CityKey business partners to provide more services at events.
- Continue to offer online appointments for CityKey and in-person events.
- Begin development and implementation of new SAS-OTC, which will improve the overall resident experience when purchasing the Wheel Tax, Daily Parking Passes, and Dog Licenses.
- Partner with the Department of Finance to develop and integrate a new payment manager system.
- Continue improvements and upgrades to the e-commerce platform to create a more user-friendly and streamlined experience.
- Continue and grow our NextGen program to reach more students.
- Continue our efforts to bring more drivers and companies into compliance.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF CITY CLERK

The City Clerk collects, records and stores the City's official records as well as City Council legislation. The City Clerk is responsible for providing public access to legislation, laws, records and reports; selling City Vehicle Stickers and Residential Zone Parking Permits; issuing automatic amusement device licenses; administering Municipal ID, KIDS ID and Medical ID programs; and administering the City's dog registration program.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	33	6,025,478	33	5,996,055
Vehicle Tax Fund	59	9,029,275	60	9,270,973
Local Public and Private Grant Fund		39,000		0
Total Full-time Equivalent Positions and Amounts	92	\$15,093,753	93	\$15,267,028

ALLOCATION

Personnel Services	8,056,777	8,466,138
Non-Personnel Services	7,036,976	6,800,890

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	11	1,474,622
CITY COUNCIL SUPPORT Conducts and records all official meetings of the City Council.	22	3,369,457
LICENSE MANAGEMENT Administers the City's vehicle sticker program and distributes all general City licenses.	60	9,562,608
MUNICIPAL ID Administers the City's Municipal ID program, enabling Chicagoans to obtain a valid government-issued ID for use in accessing a range of services.		1,287,697
TURNOVER		(427,356)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE

KEY FUNCTIONS

- Responsible for the collection of all City revenue.
- Preparation of the City's financial statements.
- Administers the employee healthcare program.
- Conducts tax enforcement and collections.
- Prepares employee payroll and vendor disbursements.
- Administers the City's Workers' Compensation Program and serves as the City's Insurance Risk Manager.
- Conducts billing, noticing, and customer service for utility charges, ambulance fees, vehicle citations and miscellaneous accounts receivable.
- Enforces parking and vehicle compliance violations.

2025 KEY RESULTS

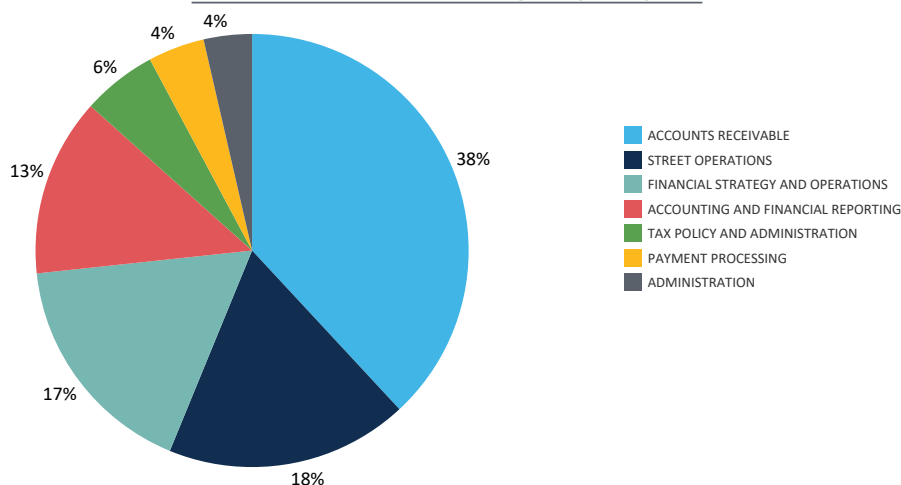
- 2025 Parking Violation Debt Relief Program: Ran April 1st through July 31st, VDR allowed motorists to pay the original fine amount in full and receive a waiver of additional penalties and costs. DOF collected over \$15.7M with more than 100,000 motorists taking advantage of this program and saving \$16.4M.
- Smart Streets: To date DOF and CDOT have issued 29,664 warnings, 8,152 violations, and collected \$650,000 pursuant to the Smart Streets Pilot Program. Enforcement will be expanded to include meter violations in October 2025. In addition, though a collaboration with the CTA, Smart Streets enforcement through eight cameras affixed to CTA buses will begin in the fourth quarter of 2025.
- Leak Relief Pilot Program: On January 1, 2025, DOF launched the Leak Relief Pilot Program. DOF has advertised the program by distributing palm cards to aldermanic offices, payment centers, and at community events; sent approximately 3,400 emails and 7,000 postcards to potentially eligible customers.

- ChiWallet and Debt Check Portal: DOF is working with our vendors to build a portal that will integrate with all current City debt source systems to create efficiencies and enhance the user experience. The portal will be used to search for outstanding debt, generate a consolidated bill of debt, check results, and allow the debtor to pay multiple debt types on a single platform.
- New POS System: DOF kicked off development of a new City-owned POS solution in the third quarter of 2025. The current system is nearing its end of life for PCI compliance, and the existing technology does not enable the collection of credit card service fees on POS transactions. The new system will be fully PCI compliant and result in additional projected revenue of \$2M - \$4M annually in credit card service fees.
- ChiPay Expansion: DOF moved its quick payment processing from a third-party vendor to a city-owned, centralized web application. The most recent fee transition was the building inspection fee. The department is prioritizing further receivable categories for future rollout and working to centralize links to all City web apps that accept payments.
- Payment Plan Enhancements: DOF is currently working on transitioning AH payment plans online and offering autopay (automatic withdrawals) for parking, compliance, red light, and speed ticket payment plans.

2026 INITIATIVES

- Expand Smart Streets pilot area and include additional covered offenses like street cleaning. We will explore implementing no-cost pilots with other vendors to test different types of technology.
- Explore launching a pilot program to test an automated invoice payment system.
- Launch ChiWallet and Debt Check Portal.
- Launch new POS system.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE

City Comptroller

The Department of Finance ("DOF") provides effective and efficient management of the City's financial resources. DOF is responsible for the collection and disbursement of City revenues, and all funds required to be in the custody of the City Treasurer.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	31	3,559,176	30	3,761,965

ALLOCATION

Personnel Services	3,532,401	3,735,000
Non-Personnel Services	26,775	26,965

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	30	3,916,798
TURNOVER		(154,833)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Accounting and Financial Reporting

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	17	2,508,000	38	6,400,000
Corporate Fund	39	4,888,156	13	2,239,937
Water Fund	4	390,718	4	425,906
Chicago Midway Airport Fund	2	220,694	2	194,060
Chicago O'Hare Airport Fund	21	2,323,845	21	2,429,274
Tax Increment Financing Administration Fund	5	684,721	5	656,841
State Grant Fund	1	4,128,000	1	4,148,000
Coronavirus Local Fiscal Recovery Fund		4,449,000		4,537,000
Total Full-time Equivalent Positions and Amounts	89	\$19,593,134	84	\$21,031,018

ALLOCATION

Personnel Services	9,671,401	10,305,860
Non-Personnel Services	9,921,733	10,725,158

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	1	183,733
ACCOUNTING AND FINANCIAL REPORTING	83	17,641,811
Provides accounting, auditing, and financial reporting for all components of the City.		
FINANCIAL STRATEGY AND OPERATIONS		4,537,000
Develops financial policy recommendations. Manages the City's debt portfolio and cash position. Audits, processes, and schedules all City vendor payments. Manages the distribution and audit of all City payrolls and maintains payroll systems. Manages all personal property, casualty risks and employee benefits programs.		
TAX POLICY AND ADMINISTRATION		885
Provides and oversees City tax administration, enforcement, policy formation, and customer service.		
TURNOVER		(1,332,411)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Financial Strategy and Operations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	74	8,971,599	66	8,531,853
Water Fund	7	613,364	7	683,563
Vehicle Tax Fund	5	661,853	5	652,900
Sewer Fund		34,300		72,212
Chicago Midway Airport Fund	2	224,858	2	180,327
Chicago O'Hare Airport Fund	7	787,463	10	1,158,483
Chicago Parking Meters Fund		6,500,000		6,500,000
Total Full-time Equivalent Positions and Amounts	95	\$17,793,437	90	\$17,779,338

ALLOCATION

Personnel Services	9,594,073	9,355,936
Non-Personnel Services	8,199,364	8,423,402

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	1	175,099
FINANCIAL STRATEGY AND OPERATIONS Develops financial policy recommendations. Manages the City's debt portfolio and cash position. Audits, processes, and schedules all City vendor payments. Manages the distribution and audit of all City payrolls and maintains payroll systems. Manages all personal property, casualty risks and employee benefits programs.	89	18,172,207
TURNOVER		(567,968)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Revenue Services and Operations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	385	59,755,922	405	64,114,724
Water Fund	38	11,937,994	38	17,841,069
Vehicle Tax Fund	7	1,624,354	7	1,666,662
Sewer Fund		2,067,524		1,967,898
Total Full-time Equivalent Positions and Amounts	430	\$75,385,794	450	\$85,590,353

ALLOCATION

Personnel Services	29,833,884	31,571,603
Non-Personnel Services	45,551,910	54,018,750

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	2	480,268
PAYMENT PROCESSING Provides and oversees cashiering and reporting of payments made to the City. Manages and operates payment centers throughout the City.	58	5,585,397
TAX POLICY AND ADMINISTRATION Provides and oversees City tax administration, enforcement, policy formation, and customer service.	57	7,391,502
STREET OPERATIONS Provides and oversees parking enforcement and booting operations. Manages the residential disabled parking permit program.	227	24,011,289
ACCOUNTS RECEIVABLE Oversees and performs billing and citation notices. Manages collection and cost recovery of various debts owed to the City.	106	50,523,504
TURNOVER		(2,401,607)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

CITY TREASURER'S OFFICE

KEY FUNCTIONS

- Manages the City's cash and investment portfolio, which totaled \$9.3 billion.
- Provides financial empowerment and education across the City.
- Promotes economic development resources for small businesses across the City.

2025 KEY RESULTS

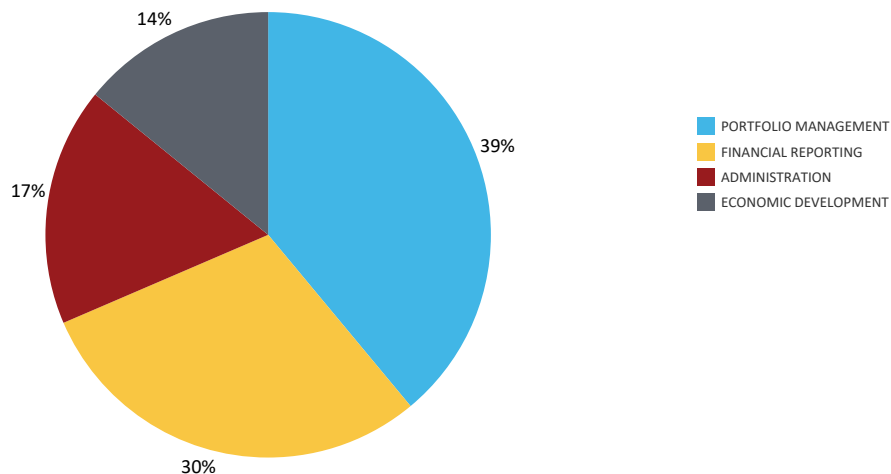
- Generated \$194.5 million in investment earnings year-to-date for taxpayers in 2025, building on \$380.1 million in 2024 and \$372.5 million in 2023.
- Launched the Chicago Star Award to recognize outstanding small businesses. In 2024, 151 nominations led to 37 winners. As of 2025, 67 nominations have been received.
- Expanded the reach of Money Mondays in the Community, visiting 30 neighborhoods in partnership with local banks.
- Hosted the Money Matters Institute (MMI), a blended in-person and online program providing credit and money management education to 650 participants, in collaboration with certified financial counselors and banks.
- Partnered with City Colleges of Chicago to host a Financial Services Career Fair, connecting financial institutions with diverse, qualified job seekers.
- Advocated for equity in hiring, lending, and investment practices through the Advancing Equity in Banking Commission.

- Expanded the Municipal Depository Program to include locally owned community banks, fostering neighborhood investment.
- Hosted Building Wealth Today for Tomorrow (BWTT), drawing over 5,000 attendees.
- Increased internship opportunities for Chicago youth, supporting year-round exposure to public service.

2026 INITIATIVES

- Continue offering in-person and virtual credit and money management workshops through the Money Matters Institute.
- Host the annual Building Wealth Today for Tomorrow (BWTT) Summit, expanding access to banking and financial services for residents and small businesses.
- Partner again with City Colleges of Chicago to deliver a Financial Services Career Fair, focused on inclusive employment pathways.
- Leverage the Chicago Catalyst Fund to drive investment in underserved communities - especially on the South and West Sides, with a focus on housing and green energy development.
- Continue the popular webinar series Money Mondays with Melissa and Wealth Wednesdays, providing accessible financial education.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

CITY TREASURER'S OFFICE

The Office of the City Treasurer is the custodian and manager of all cash and investments for the City of Chicago, the four City employee pension funds, and the Chicago Teachers' Pension Fund. Additionally, the Office of the City Treasurer manages outreach programs that promote economic development in Chicago's neighborhoods.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	20	3,327,752	18	3,252,172
Water Fund	5	603,240	4	546,738
Sewer Fund	2	277,111	2	267,677
Chicago Midway Airport Fund	3	443,559	3	489,203
Chicago O'Hare Airport Fund	9	1,357,541	9	1,403,046
Tax Increment Financing Administration Fund	4	529,894	4	545,415
Total Full-time Equivalent Positions and Amounts	43	\$6,539,097	40	\$6,504,251

ALLOCATION

Personnel Services	4,257,587	4,275,721
Non-Personnel Services	2,281,510	2,228,530

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	8	1,168,370
PORTFOLIO MANAGEMENT Manages the City's investment portfolio.	17	2,629,226
FINANCIAL REPORTING Performs accounting and financial reporting duties for the City's revenue and disbursement accounts. Serves as liaison with outside auditors and City departments.	12	1,995,159
ECONOMIC DEVELOPMENT Develops and implements economic development programs, coordinates program marketing and public affairs, and works with financial institutions and other governmental offices.	3	953,475
TURNOVER		(241,979)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF ADMINISTRATIVE HEARINGS

KEY FUNCTIONS

- Adjudicates ordinance violations issued by municipal departments.
- Monitors the time to disposition and case clearance rates for each case type.
- Schedules requests for hearings and motions.
- Provides training for Administrative Law Judges and Department of Administrative Hearings (DOAH) staff.
- Reviews case filings for conformance with DOAH and scheduling guidelines.

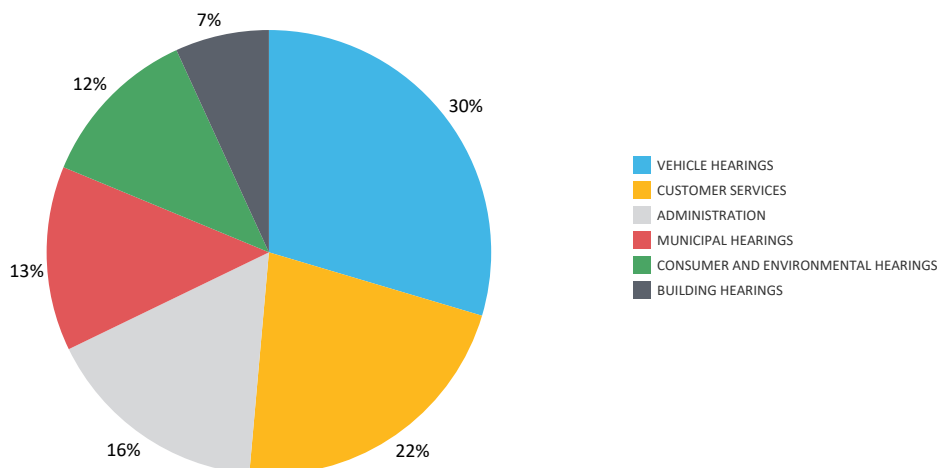
2025 KEY RESULTS

- Accepted electronic filings for transportation related violations issued by CDOT.
- Increased number of free legal consultations from 758 to 932 offered by the Coordinated Advice and Referral Program for Legal Advice (CARPLS). Achieved this 19% increase by raising visibility and expanding outreach at DOAH's three Courthouses highlighting CARPLS' in-person consultations at 400 W Superior and its hotline service.
- In the third quarter, distributed "Notice of ALJ Opportunity" information to Latinx and Asian law firms identified via canvas to build a stronger pipeline for ALJ candidates from these communities.

2026 INITIATIVES

- Collaborate with the Department of Law's COAL division to expand electronic filing for water debt and wage garnishment cases.
- Continue to increase the number of consultations performed by CARPLS by ongoing outreach at the DOAH Courthouses.
- Collaborate with CARPLS and pro bono, civil legal services organizations to discuss the possibility of providing full legal representation for respondents identified by CARPLS. Referrals to this organization would be made by CARPLS in conjunction with their advice services.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF ADMINISTRATIVE HEARINGS

The Department of Administrative Hearings ("DOAH") is an independent entity that provides fair and impartial administrative hearings for violations of the Municipal Code of Chicago, the Chicago Park District Code, and the Chicago Transit Authority Code. DOAH does not hear cases where incarceration is sought.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	39	8,560,776	39	8,389,224

ALLOCATION

Personnel Services	3,401,993	3,461,864
Non-Personnel Services	5,158,783	4,927,360

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	12	1,409,789
CUSTOMER SERVICES Files motions to set aside defaults for all divisions and answers public inquiries at the Central Hearing Facility. Oversees the community service program, attends community meetings and aldermanic service fairs. Monitors the processing of FOIA requests.	5	1,873,517
BUILDING HEARINGS Conducts hearings that involve violations of the Building, Fire, and Zoning Codes.	4	585,239
CONSUMER AND ENVIRONMENTAL HEARINGS Conducts hearings involving public vehicles, unlicensed businesses, deceptive or fraudulent business practices, unstamped cigarette sales, overweight trucks, and towed vehicles. Conducts hearings related to violations of the Health, Sanitation, Environmental, and Transportation Codes.	6	1,024,723
MUNICIPAL HEARINGS Conducts hearings for police issued and animal control citations, vehicle impoundments, vacant and unsecured property, unpaid taxes, debts owed to the City.	5	1,153,265
VEHICLE HEARINGS Conducts hearings for parking, red light, automated speed camera, and booted vehicle violations.	7	2,542,891
TURNOVER		(200,200)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

DEPARTMENT OF LAW

KEY FUNCTIONS

- Manages litigation, transactional, and legislative projects covering a wide range of practice areas such as public finance, economic development, contracts, personal injury, civil rights, appeals, real estate and land use, aviation, employment and labor relations on behalf of the City of Chicago and its various departments.
- Responsible for drafting, reviewing, and advising the City on proposed federal, state, and local legislation.
- Ensures that the City's policies and operations comply with applicable legal requirements.
- Participates in housing, nuisance abatement, environmental, and anti-crime initiatives that significantly improve public safety and quality of life in neighborhoods throughout Chicago.

2025 KEY RESULTS

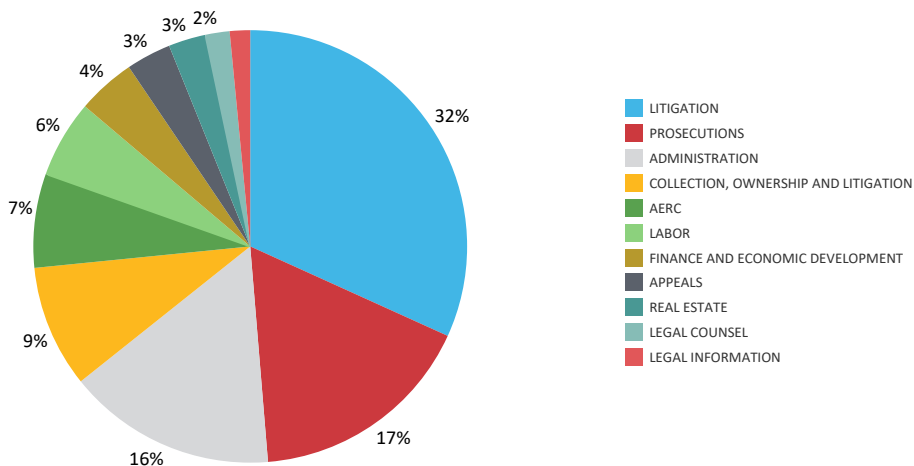
- Defended the City's Welcoming City Ordinance and other local, sanctuary protections against federal Supremacy Clause challenges—resulting in dismissal of the lawsuit without prejudice.
- Challenged unlawful grant conditions that sought to eliminate federal support for City programs and services.
- Joined numerous amicus briefs opposing federal attempts to eliminate birthright citizenship, resulting in multiple preliminary injunctions at district and appellate levels.
- Opposed State Department passport changes that excluded transgender, nonbinary, and intersex individuals.

- Expanded access to equity-focused continuing legal education and professional responsibility training in support of departmental professional development goals.
- Provided legal support to City departments pursuing clean energy projects by advising on project structure, intergovernmental agreements, regulatory compliance, procurement strategies, and tax credit eligibility and monetization.
- Expanded the Law Clerk, Externship, Pre-Law Volunteer, Fellowship (LCEVF) Program, a year-round non-paid volunteer program for participants at every level (high school, undergraduate, law school and beyond including licensed attorneys).

2026 INITIATIVES

- Proactively challenge any actions that threaten the City's funding streams and Home Rule Authority.
- Expand the Department's capacity to file strategic lawsuits to safeguard the rights and civil liberties of Chicagoans.
- Vigorously advance the Department's goal to review and manage cases in a manner that protect the City's taxpayers.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF LAW

The Department of Law ("DOL") is the legal advisor to the Mayor, City departments, commissions, and the City Council as they establish and administer policies and programs to benefit Chicago residents. DOL assists with preparation and enforcement of effective ordinances and represents the City's interest in litigation.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	325	36,492,597	335	38,186,833
Water Fund	14	1,940,440	14	1,938,887
Vehicle Tax Fund	27	2,257,423	27	2,278,736
Sewer Fund	7	1,007,394	7	1,062,102
Chicago Midway Airport Fund	3	511,399	3	541,881
Chicago O'Hare Airport Fund	19	2,581,714	21	2,757,778
Tax Increment Financing Administration Fund	10	1,022,717	10	1,065,420
State Grant Fund	1	105,000	1	123,000
Total Full-time Equivalent Positions and Amounts	406	\$45,918,684	418	\$47,954,637

ALLOCATION

Personnel Services	41,803,045	43,745,295
Non-Personnel Services	4,115,639	4,209,342

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	30	7,970,693
LITIGATION Represents the City and City officials in a broad range of litigation, in both federal and state court. Provides pre-litigation counseling to many departments.	141	16,271,866
PROSECUTIONS Prosecutes violations of the Municipal Code of Chicago relating to transportation, police citations, and traffic matters in the Circuit Court of Cook County. Enforces the Building and Zoning Codes by prosecuting code violations in both Housing Court and Administrative Hearings.	90	8,649,610
AERC Handles litigation and transactional matters in the areas of aviation, environment, finance and bankruptcy, general regulatory, intellectual property, public utilities, and telecommunications. Represents City departments involving the acquisition or sale of services, and intellectual property. Licenses City space for revenue-generating purposes.	28	3,596,211
LEGAL INFORMATION Provides legal advice concerning the Freedom of Information Act ("FOIA").	6	767,013
APPEALS Responsible for state and federal appellate work in the four appellate courts that handle Illinois cases.	13	1,714,282

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF LAW

Program Summary and Description	FTEs	2026 Funding
LABOR Represents the City in grievances and arbitrations arising under the City's collective bargaining agreements and assists in contract negotiations. Provides counsel to departments on labor, personnel, and employment matters.	25	2,953,627
LEGAL COUNSEL Drafts legislation and provides legal advice and opinions to the Mayor, City Council, City departments and City agencies.	7	921,723
FINANCE AND ECONOMIC DEVELOPMENT Assists in implementing financing to stimulate economic development, with the goal of improving public infrastructure, revitalizing blighted areas, providing affordable housing, and creating and retaining jobs for City residents.	19	2,224,320
REAL ESTATE Represents the City in land acquisitions and dispositions, City leases, affordable housing programs, and condemnations, zoning, right of way and environmental matters. Serves as legal counsel to the Community Development Commission, Commission on Chicago Landmarks, and the Transportation Committee.	11	1,422,957
COLLECTION, OWNERSHIP AND LITIGATION Handles in-house collections of Circuit Court and administrative judgments including demolition and mortgage foreclosures. Supervises outside collection matters. Determines ownership of properties with Municipal Code violations.	48	4,678,402
TURNOVER		(3,216,067)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF HUMAN RESOURCES

KEY FUNCTIONS

- Oversees recruitment, selection, and hiring across all City departments.
- Develops and administers exams used for promotions and filling vacancies.
- Establishes and maintains the City's position classification and salary plan.
- Oversees the City's Diversity & Equal Employment Opportunity Policy and Reasonable Accommodation policies.
- Provides counseling services to employees through the Employee Assistance Program.
- Creates and maintains various City employment policies and advises Departments regarding best practice and compliance.
- Houses and provides support for the Human Resources Board.
- Provides Labor Relations assistance to departments by interpreting Collective Bargaining Agreements and advising Unions and Departments regarding grievances.
- Participates in Collective Bargaining Agreement negotiations.

- Expanded the Reasonable Accommodations team to better manage requests.
- Created and updated several employment policies including Ineligible for Rehire, Paid Parental Leave, and Bereavement Leave.

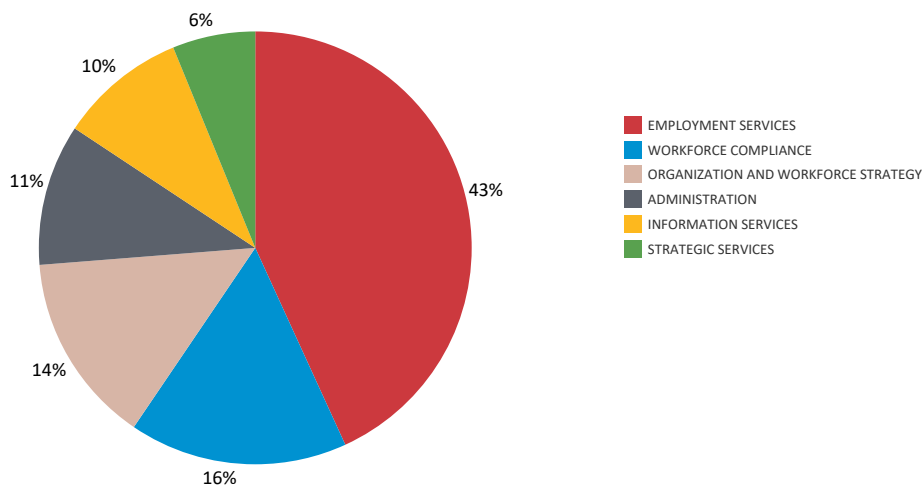
2026 INITIATIVES

- Partner with the OIG to update and streamline the City's hiring plan.
- Update City's employment policies including VESSA, Reasonable Accommodations, and Leaves of Absences.
- Create new Manager's Leadership & Development Training Program.
- Develop Employee Assistance Wellness Program with an emphasis on mental health.

2025 KEY RESULTS

- Completed first update of City's Personnel Rules in 11 years.
- Launched the Citywide Employee Performance Review Program.
- Reduced barriers to employment with skills-based hiring initiative.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF HUMAN RESOURCES

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	7	975,000	6	922,000
Corporate Fund	104	11,399,730	102	10,930,687
Water Fund	4	307,073	4	377,229
Vehicle Tax Fund	1	54,000	1	59,328
Chicago Midway Airport Fund	1	133,313	1	137,317
Chicago O'Hare Airport Fund	5	497,984	5	530,992
Total Full-time Equivalent Positions and Amounts	122	\$13,367,100	119	\$12,957,553

ALLOCATION

Personnel Services	12,399,690	12,257,020
Non-Personnel Services	967,410	700,533

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	10	1,478,069
EMPLOYMENT SERVICES Manages and monitors the hiring and promotion process for all City departments, as well as classification and compensation. Ensures compliance with the City's Hiring Plan and federal requirements.	52	6,045,065
INFORMATION SERVICES Controls the creation and maintenance of all employee records. Manages all web and technical programming including online application programs.	13	1,333,511
STRATEGIC SERVICES Manages all programs related to testing services including test development and test administration.	8	863,333
WORKFORCE COMPLIANCE Manages employee performance evaluations, as well as the Reasonable Accommodations and Employee Assistance programs, including Equal Employment Opportunity and Violence in the Workplace programs.	22	2,283,432
ORGANIZATION AND WORKFORCE STRATEGY Leads the overarching citywide strategic workforce policy, management and compliance.	14	1,996,682
TURNOVER		(1,042,539)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF PROCUREMENT SERVICES

KEY FUNCTIONS

- Manages contract administration across the City. It certifies Minority, Women, and Veteran-Owned Business Enterprises, Business Enterprises Owned by People with Disabilities, and Disadvantaged Businesses.
- Maximizes opportunities for small, local businesses through the Small Business Initiative.
- Enforces adherence to contract compliance.
- Facilitates community outreach and engagement regarding City procurement opportunities and rules.
- Manages salvage auctions for various City departments.

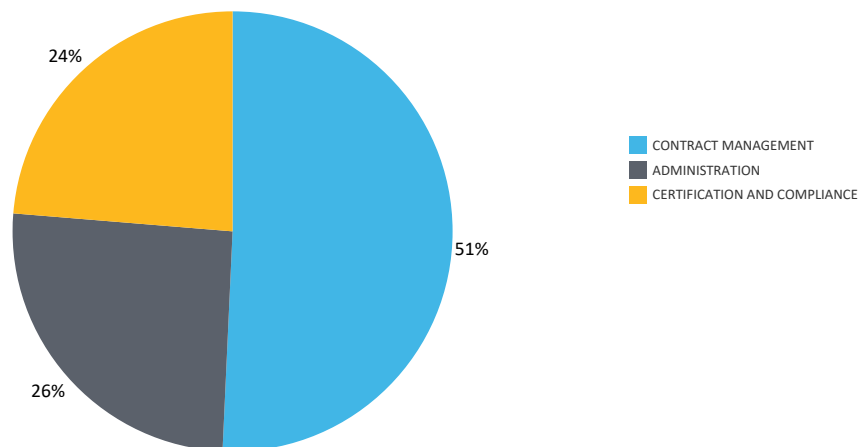
2025 KEY RESULTS

- The initial phase of the Enterprise Resource Planning (ERP) system replacement is underway, and the Department is currently in contract negotiations with the best-value respondent. Phase two of the initiative is ongoing.
- Conducted several successful engagement activities with alderpersons, Assist Agencies and the vendor community, including but not limited to workshop sessions and a full-day Spotlight Series at the 2025 DPS Construction Summit that educated vendors about the City's M/WBE program.

2026 INITIATIVES

- Implement a vendor management tool that utilizes data analytics and AI to assess vendor performance to ensure compliance with contractual requirements and quality standards.
- Oversee efforts by the ERP program management firm to develop an RFP solicitation that will identify vendors that will implement the new ERP System.
- Establish an Outreach Program Strategy Unit to support and advance community engagement efforts focused on increasing participation of diverse communities in procurement sector.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF PROCUREMENT SERVICES

The Department of Procurement Services ("DPS") is the contracting authority for the procurement of goods and services for the City of Chicago. DPS works with all City departments and its customers to guarantee an open, fair and timely process by establishing, communicating and enforcing superior business practices.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	98	11,013,882	93	10,762,103
Water Fund	5	473,389	5	516,474
Vehicle Tax Fund	2	149,154	2	167,904
Chicago Midway Airport Fund	5	424,906	5	455,749
Chicago O'Hare Airport Fund	20	1,843,791	21	2,021,135
Total Full-time Equivalent Positions and Amounts	130	\$13,905,122	126	\$13,923,365

ALLOCATION

Personnel Services	12,141,101	12,255,234
Non-Personnel Services	1,764,021	1,668,131

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	26	3,979,301
CONTRACT MANAGEMENT Facilitates the procurement process to secure high-quality goods and services in a timely and cost-effective manner.	73	7,892,066
CERTIFICATION AND COMPLIANCE Manages the Certification Program for disadvantaged, minority and women owned businesses including MBE, WBE, BEPD, DBE, and ACDBE certifications. Monitors vendor compliance with contract commitments and applicable laws and regulations.	27	3,684,658
TURNOVER		(1,632,660)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

DEPARTMENT OF FLEET AND FACILITY MANAGEMENT

KEY FUNCTIONS

- Repairs and maintains City vehicles and equipment, as well as those owned by sister agencies.
- Manages and maintains City facilities, both owned and leased, through security, custodial, landscaping, carpentry, painting, and other professional trades services.
- Leads real estate management for both owned and leased City buildings.
- Provides oversight for a diverse array of City services, including printing, graphic design, and photography, and ensuring compliance with the State of Illinois Local Records Retention Act.
- Maintains, manages, and markets the Riverwalk and Millennium Park operations and implements capital improvement projects throughout the City's facility portfolio.
- Procures fuel and utilities in support of City operations.
- Conducts National Environmental Policy Act reviews for City-department and Sister Agency projects federally funded through the U.S. Department of Housing and Urban Development.
- Provides environmental health and safety management for 2FM employees, activities and facilities to ensure compliance with regulations including but not limited to OSHA and EPA.

2025 KEY RESULTS

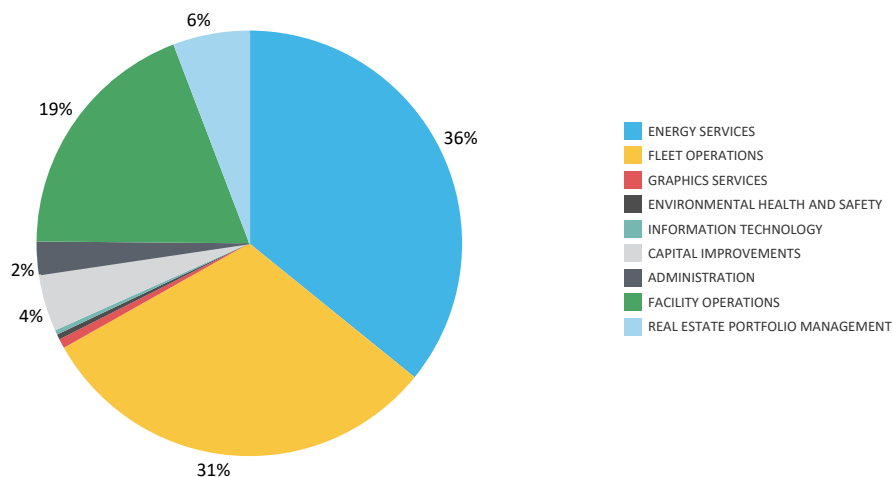
- Roof replacements and facade stabilization were conducted at six regional libraries and two senior centers.

- Accessibility upgrades and security system modernizations were made in collaboration with the Mayor's Office for People with Disabilities.
- Purchased 60 EVs, which includes heavy-duty vehicles including refuse and street sweepers.
- Commenced construction on an EMS addition at the Joint Public Safety Training Center and upgraded security hardening at five CPD stations.
- Completed energy efficiency upgrades and installed rooftop solar panel systems at Humboldt Park and South Chicago library branches, with similar outcomes to be achieved at West Lawn and Toman branches.
- Implemented the Cut the Tape initiative to reduce barriers to the activation, sale and redevelopment of environmentally cleared parcels.

2026 INITIATIVES

- Expand HVAC modernization to include automated, smart-building controls for real-time temperature and humidity management in facilities.
- Dedicate a cross-functional special projects team to deliver design-build or build-out projects on accelerated timelines for agencies.
- Conduct Title 2 ADA Architectural Design assessment for CDPH & DFSS public City-facing facilities.
- Complete energy assessments at targeted city-owned facilities and produce reports that identify energy efficiency project opportunities, implementation costs, and energy savings.
- Optimize operational efficiency by strategically evaluating real estate assets and fleet replacement cycles to reduce costs, improve resource utilization, and support long-term planning.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FLEET AND FACILITY MANAGEMENT

Bureau of Finance and Administration

The Department of Fleet and Facilities Management ("FFM") is responsible for maintaining and repairing City-owned and leased vehicles and the operation, maintenance and repair of City buildings and properties. FFM is also responsible for custodial services, security coverage, graphic services, mail service, relocation services, document storage and management, energy procurement, and environmental engineering technical support.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	37	3,822,305	36	4,024,832

ALLOCATION

Personnel Services	3,602,917	3,805,444
Non-Personnel Services	219,388	219,388

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	36	4,242,403
TURNOVER		(217,571)

Bureau of Facility Management

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	345	104,150,859	342	88,941,705
Water Fund		616,617		616,617
Vehicle Tax Fund		2,858,683		1,728,683
Library Fund		18,925,043		15,075,043
Special Events and Municipal Hotel Operators'		9,802,884		10,159,160
Occupation Tax Fund				
COVID-19 Grant Fund		78,000		0
Federal Grant Fund		7,317,000		7,317,000
Total Full-time Equivalent Positions and Amounts	345	\$143,749,086	342	\$123,838,208

ALLOCATION

Personnel Services	37,376,667	40,026,010
Non-Personnel Services	106,372,419	83,812,198

Program Summary and Description	FTEs	2026 Funding
FACILITY OPERATIONS	159	96,604,033
Maintains properties and manages custodial, security, and landscaping services at all City-owned and leased facilities.		
CAPITAL IMPROVEMENTS	183	22,071,639
Provides architectural, engineering and construction services for City facilities. Plans, programs, and designs improvements for all City facilities. Oversees joint venture projects with the Public Building Commission.		

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

FLEET OPERATIONS 7,317,000
 Maintains and repairs vehicles utilized by the City, Chicago Park District, Chicago Housing Authority, and Chicago Transit Authority. Manages quality control and equipment and parts inventories, and coordinates and dispatches field technicians.

TURNOVER (2,154,464)

Bureau of Asset Management

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	48	74,826,230	45	84,772,086
Water Fund		37,384,456		36,645,749
Vehicle Tax Fund		24,707,243		17,452,082
Motor Fuel Tax Fund		22,269,908		22,269,908
Sewer Fund		1,561,681		1,646,350
Library Fund		7,863,584		8,045,151
Chicago Midway Airport Fund		10,077,067		10,314,994
Chicago O'Hare Airport Fund		41,761,228		42,108,080
Entitlement Fund	2	563,000		0
Federal Grant Fund	1	43,002,000		615,000
Total Full-time Equivalent Positions and Amounts	51	\$264,016,397	45	\$223,869,400

ALLOCATION

Personnel Services 4,759,803 3,515,878
 Non-Personnel Services 259,256,594 220,353,522

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	2	8,356,320
REAL ESTATE PORTFOLIO MANAGEMENT Develops standard procedures for the terms, enforcement, and negotiation of leases. Evaluates space needs, lease consolidations, and build-out designs.	7	29,364,618
ENERGY SERVICES Develops and executes energy procurement strategies, oversees energy contract management, researches the energy market to ensure rate optimization, and applies for energy-related grants.	2	181,549,404
ENVIRONMENTAL HEALTH AND SAFETY Develops and manages the City's comprehensive Environmental, Health, and Safety Compliance program.	10	2,060,977
GRAPHICS SERVICES Provides photographic and digital imaging services, fast and economical printing, photocopying, and bindery services to City departments.	24	3,603,582

TURNOVER (1,065,501)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Bureau of Fleet Operations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	414	96,467,020	412	97,390,575
Water Fund	51	9,691,942	51	10,275,634
Vehicle Tax Fund		199,509		293,574
Sewer Fund	28	6,932,460	28	7,120,768
Library Fund		72,236		143,504
Special Events and Municipal Hotel Operators'		0		3,470
Occupation Tax Fund				
Chicago Midway Airport Fund	16	4,783,654	16	5,082,876
Chicago O'Hare Airport Fund	100	26,629,085	101	28,060,393
Total Full-time Equivalent Positions and Amounts	609	\$144,775,906	608	\$148,370,794

ALLOCATION

Personnel Services	68,879,388	72,876,703
Non-Personnel Services	75,896,518	75,494,091

Program Summary and Description	FTEs	2026 Funding
ENERGY SERVICES		104,426
Develops and executes energy procurement strategies, oversees energy contract management, researches the energy market to ensure rate optimization, and applies for energy-related grants.		
FLEET OPERATIONS	608	149,801,442
Maintains and repairs vehicles utilized by the City, Chicago Park District, Chicago Housing Authority, and Chicago Transit Authority. Manages quality control and equipment and parts inventories, and coordinates and dispatches field technicians.		
INFORMATION TECHNOLOGY		1,696,465
Designs and manages the City's enterprise network, maintains and manages Citywide enterprise applications, and supports the City IT infrastructure.		
TURNOVER		(3,231,539)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Infrastructure Services		
FUNDING COMPARISON BY DEPARTMENT		
Department	2025	2026
Department of Streets and Sanitation		
Commissioner's Office	2,977,916	2,855,362
Administrative Services Division	2,276,964	1,907,190
Bureau of Sanitation	213,037,625	215,829,612
Bureau of Rodent Control	14,619,241	12,527,603
Bureau of Street Operations	64,020,483	60,810,464
Bureau of Forestry	28,452,418	27,638,365
Bureau of Traffic Services	27,473,530	26,737,946
Dept Total	352,858,177	348,306,542
Chicago Department of Transportation		
Office of the Commissioner	2,844,248	2,488,258
Division of Administration	5,944,038	5,543,904
Division of Engineering	978,515,470	1,211,748,598
Division of Traffic Safety	19,539,639	19,765,719
Division of Infrastructure Management	16,948,584	16,227,281
Division of Sign Management	10,007,980	9,121,616
Division of Project Development	442,140,204	400,384,960
Division of Electrical Operations	44,340,512	46,952,880
Division of In-House Construction	107,050,517	112,370,651
Citywide Services	10,760,402	10,903,414
Policy And Planning	928,637	1,011,604
Dept Total	1,639,020,231	1,836,518,885
Chicago Department of Aviation		
Chicago Midway Airport	314,496,494	339,879,094
Chicago-O'Hare International Airport	1,218,245,543	1,326,315,007
Dept Total	1,532,742,037	1,666,194,101
Department of Water Management		
Commissioner's Office	34,457,940	29,587,656
Bureau of Administrative Support	5,747,954	6,572,708
Bureau of Engineering Services	25,926,787	343,070,797
Bureau of Water Supply	86,706,876	92,725,918
Pumping Stations	32,074,032	39,866,385
Bureau of Operations and Distribution	230,368,659	248,934,525
Bureau of Meter Services	12,773,035	13,281,584
Dept Total	428,055,283	774,039,573
Total - Infrastructure Services	\$3,952,675,728	\$4,625,059,101

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

INFRASTRUCTURE SERVICES

DEPARTMENT OF STREETS AND SANITATION

KEY FUNCTIONS

- Collects and disposes of residential municipal solid waste and bulk refuse.
- Manages overall strategy to collect and divert residential recyclable materials from the waste stream.
- Provides refuse and recycling carts to residents for waste and recycling services.
- Plants new trees, trims and maintains live trees, and safely removes dead trees from City property.
- Sweeps, plows and salts city roads.
- Removes graffiti and cleans City-owned vacant lots
- Monitors for violations of City sanitation codes.
- Bait and eliminates rodents, educates residents on how to reduce the risk of rodents on their property, and removes dead animals.
- Tows or relocates improperly parked vehicles and manages City auto pounds.

2025 KEY RESULTS

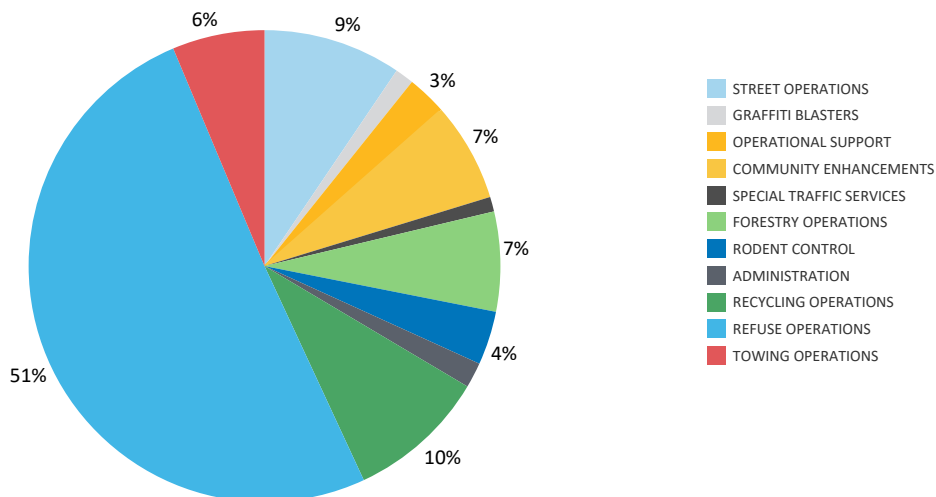
- Onboarded 97 General Laborer Trainees from Chicago Public Schools who worked on neighborhood cleanup initiatives and received classroom and hands-on training from our partners at LiUna 1001.
- Launched new food scrap diversion programs, including 20 drop-off sites with 15 more in planning, and distributed 2,598 backyard compost bins.
- Trimmed 13,413 trees year-to-date, with 195,617 trims completed since the Area Trimming program launched.
- Planted 1,833 trees so far in 2025, contributing to the 64,452 total trees planted toward the City's 75,000-tree goal within five years.

- Addressed 53,741 graffiti removal complaints year to date, with an annual projection to exceed 95,000 service calls, ensuring graffiti is removed within five days.
- Year to date, responded to 22,716 rodent baiting requests and removed 6,194 dead animals, maintaining a five-day response time.

2026 INITIATIVES

- Continue strategic tree planting to expand the urban canopy, improve air quality, and foster healthier neighborhoods.
- Expand composting infrastructure and community participation to support food scrap diversion and reduce landfill impact.
- Initiate a citywide tree inventory to provide real-time data on tree condition, location, and species, improving tree care resource allocation.
- Utilize a new Route Manager tool to optimize our Lot Cleaning, S.W.A.P. and Reentry programs. An internal app will track and route job assignments.
- Develop a user-friendly, online street sweeping schedule, enhancing transparency and access to street maintenance information.
- Modernize towing operations with real-time apps that eliminate paperwork orders and streamline vehicle tracking.
- Pilot an innovative carbon dioxide rodent control method in green spaces to expand our toolbox of safe, effective abatement strategies.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

DEPARTMENT OF STREETS AND SANITATION

Commissioner's Office

The Department of Streets and Sanitation ("DSS") provides a clean, safe, and healthy environment on the streets and alleys of Chicago through the effective management of the collection and disposal of residential refuse; the sweeping and plowing of streets; managing a citywide residential recycling program; the timely removal of graffiti; the cleaning of vacant lots; the demolition of condemned garages; the efficient towing of illegally parked or abandoned vehicles; the mitigation and abatement of rodents; as well as the planting, trimming and removal of trees.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	21	2,977,916	20	2,855,362

ALLOCATION

Personnel Services	2,954,374	2,833,238
Non-Personnel Services	23,542	22,124

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	20	3,098,334
TURNOVER		(242,972)

Administrative Services Division

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	21	2,276,964	18	1,907,190

ALLOCATION

Personnel Services	2,222,306	1,855,814
Non-Personnel Services	54,658	51,376

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	18	2,146,659
TURNOVER		(239,469)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Sanitation

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	483	139,574,237	651	154,087,881
Garbage Collection Fund	870	73,463,388	675	61,741,731
Total Full-time Equivalent Positions and Amounts	1,353	\$213,037,625	1,326	\$215,829,612

ALLOCATION

Personnel Services	120,002,998	128,367,102
Non-Personnel Services	93,034,627	87,462,510

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION		141,000
OPERATIONAL SUPPORT Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.	4	522,482
REFUSE OPERATIONS Collects refuse, bulk items, and yard waste citywide. Enforces the City's sanitation code.	1,239	182,378,184
RECYCLING OPERATIONS Collects recyclable material citywide.	58	34,427,297
COMMUNITY ENHANCEMENTS Provides supervision and field crews for projects that clean and enhance neighborhoods.		3,952,140
STREET OPERATIONS Maintains the cleanliness and safety of the public way through manual cleaning, special events support, and litter basket waste collection. Manages and implements the City's snow removal operations. Removes debris blocking and/or entering the City sewer system.	25	2,124,703
TURNOVER		(7,716,194)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Rodent Control

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	109	14,619,241	103	12,527,603

ALLOCATION

Personnel Services	10,196,699	9,872,808
Non-Personnel Services	4,422,542	2,654,795

Program Summary and Description	FTEs	2026 Funding
RODENT CONTROL Identifies, controls, and eliminates rodent problems through inspections and baiting of alleys, sewers, and identified premises. Collects and removes deceased rodents and other animals from the public way. Manages the City's refuse cart inventory.	103	13,240,421
TURNOVER		(712,818)

Bureau of Street Operations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	137	20,589,085	136	20,110,430
Vehicle Tax Fund	193	24,626,053	194	24,894,689
Motor Fuel Tax Fund		18,805,345		15,805,345
Total Full-time Equivalent Positions and Amounts	330	\$64,020,483	330	\$60,810,464

ALLOCATION

Personnel Services	34,908,451	36,285,057
Non-Personnel Services	29,112,032	24,525,407

Program Summary and Description	FTEs	2026 Funding
OPERATIONAL SUPPORT Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.	38	5,020,525
COMMUNITY ENHANCEMENTS Provides supervision and field crews for projects that clean and enhance neighborhoods.	177	20,628,997
GRAFFITI BLASTERS Removes graffiti in Chicago neighborhoods.	31	4,669,994
STREET OPERATIONS Maintains the cleanliness and safety of the public way through manual cleaning, special events support, and litter basket waste collection. Manages and implements the City's snow removal operations. Removes debris blocking and/or entering the City sewer system.	84	31,939,575
TURNOVER		(1,448,627)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Forestry

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	243	25,452,418	233	24,638,365
Federal Grant Fund	2	3,000,000	2	3,000,000
Total Full-time Equivalent Positions and Amounts	245	\$28,452,418	235	\$27,638,365

ALLOCATION

Personnel Services	23,473,769	24,221,941
Non-Personnel Services	4,978,649	3,416,424

Program Summary and Description	FTEs	2026 Funding
OPERATIONAL SUPPORT Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.	34	4,134,687
FORESTRY OPERATIONS Removes dead and hazardous trees, trims live trees on the City parkways, removes tree stumps, and processes non-parkway landscape debris.	201	24,675,359
TURNOVER		(1,171,681)

Bureau of Traffic Services

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		0		240,564
Vehicle Tax Fund	177	27,473,530	172	26,497,382
Total Full-time Equivalent Positions and Amounts	177	\$27,473,530	172	\$26,737,946

ALLOCATION

Personnel Services	16,170,639	16,882,677
Non-Personnel Services	11,302,891	9,855,269

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	8	894,704
OPERATIONAL SUPPORT Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.		92,657
TOWING OPERATIONS Provides traffic support for City events, relocates illegally parked vehicles on the public way, identifies and removes dangerous and/or abandoned vehicles from City streets or vacant lots, and operates City auto pounds.	133	22,766,995
SPECIAL TRAFFIC SERVICES Provides traffic support for parades, marathons, filming locations, and other special events.	31	3,621,789
TURNOVER		(638,199)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

INFRASTRUCTURE SERVICES

CHICAGO DEPARTMENT OF TRANSPORTATION

KEY FUNCTIONS

- Maintain and improve Chicago's transportation infrastructure to enable safe, equitable, and efficient mobility for residents and visitors.
- Design, construct, resurface, and maintain residential and arterial streets, alleys, bikeways, sidewalks, and ADA ramps.
- Advance mobility options by offering micro-mobility services and coordinating with sister agencies to expand transit.
- Coordinate freight infrastructure planning, policy, and implementation with regional agencies and carriers.
- Review and approve traffic and transportation facility design for public improvements and private development.
- Administer public way policy, including building addresses, street vacations, and dedications.
- Lead collaborative traffic safety initiatives through Vision Zero.
- Bridge, waterway, traffic signal, and street lighting design, construction, maintenance, and repair.
- Coordinate permits for construction, special events and private uses of the public way.
- Design and maintain street signs and pavement markings.

2025 KEY RESULTS

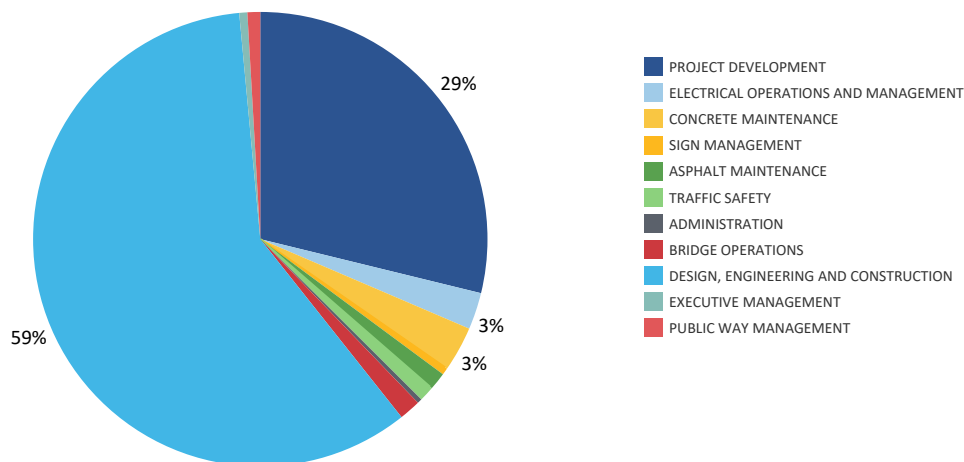
- On pace to resurface over 150 miles of residential and arterial streets, install 7,500 ADA ramps, modernize street lighting on 250 blocks of residential and arterial streets, and complete 50 green alley reconstructions citywide.

- On pace to complete streetscape improvement projects along five commercial corridors and break ground on three more, enhancing walkability and traffic safety.
- Broke ground on the Chicago-Halsted Bridge and Viaduct, a major reconstruction project to replace the Chicago Avenue Bridge over the Chicago River and the adjacent Halsted Street Viaduct, upgrading infrastructure to improve safety, accessibility, and multimodal connectivity.
- On pace to install 50 new speed cameras across Chicago in coordination with City Council, prioritizing areas experiencing traffic safety concerns and using crash data and community input to guide site selection.

2026 INITIATIVES

- Greatly expand the number of Accessible Pedestrian Signals (APS) throughout Chicago. APS devices provide audible cues that indicate when "Walk" and "Don't Walk" signals are displayed, helping pedestrians who are blind or have low vision navigate intersections.
- Advance construction of the new State/Lake CTA station, which will replace the more than 100-year-old existing structure with a modern, fully accessible rail hub.
- Implement a Transit Signal Priority (TSP) pilot program with CTA that uses new technology to make TSP easier to install and expand to more bus routes in Chicago to improve transit reliability.
- With the investment of \$67M in CDBG-DR funding, support long-term recovery from storm damage in 2023 and 2024 by constructing 60 permeable alleys in the City's most impacted neighborhoods.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

CHICAGO DEPARTMENT OF TRANSPORTATION

Office of the Commissioner

The Chicago Department of Transportation ("CDOT") is responsible for planning, designing, programming and constructing infrastructure as part of the City's Capital Improvement Program ("CIP"). CDOT projects include bridges, select subway and elevated transit stations, arterial streets, and viaducts. CDOT operates, repairs and maintains all bridges, streets, street signs, pavement markings, street and alley lights, and traffic signals.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	20	2,844,248	18	2,488,258

ALLOCATION

Personnel Services	2,504,883	2,283,170
Non-Personnel Services	339,365	205,088

Program Summary and Description	FTEs	2026 Funding
EXECUTIVE MANAGEMENT	18	2,769,801
Provides policy direction and executive management.		
TURNOVER		(281,543)

Division of Administration

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	62	5,587,883	52	5,128,832
Tax Increment Financing Administration Fund	4	356,155	5	415,072
Total Full-time Equivalent Positions and Amounts	66	\$5,944,038	57	\$5,543,904

ALLOCATION

Personnel Services	5,782,398	5,405,229
Non-Personnel Services	161,640	138,675

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	57	5,916,389
TURNOVER		(372,485)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Engineering

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		1,217,972		1,215,972
Vehicle Tax Fund	76	9,789,498	59	9,869,626
COVID-19 Grant Fund		4,675,000		4,474,000
Disaster Recovery Fund		0		67,104,000
Federal Grant Fund		387,705,000	3	646,136,000
Local Public and Private Grant Fund		48,920,000		83,331,000
State Grant Fund		526,208,000		399,618,000
Total Full-time Equivalent Positions and Amounts	76	\$978,515,470	62	\$1,211,748,598

ALLOCATION

Personnel Services	7,722,727	7,593,867
Non-Personnel Services	970,792,743	1,204,154,731

Program Summary and Description	FTEs	2026 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.		5,985,000
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.	3	152,918,966
DESIGN, ENGINEERING AND CONSTRUCTION Designs, develops, and manages the construction of bridges, asphalt and concrete repair and replacement, transit, street lighting, traffic signals, and other capital projects. Coordinates the use of the freight tunnel system.	59	1,053,239,842
TURNOVER		(395,210)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Traffic Safety

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	12	19,539,639	10	19,765,719

ALLOCATION

Personnel Services	1,324,761	1,070,745
Non-Personnel Services	18,214,878	18,694,974

Program Summary and Description	FTEs	2026 Funding
TRAFFIC SAFETY Operates and manages traffic control signs and signals, effective enforcement of traffic laws through the red-light camera and speed camera programs, and use of innovative and advanced technologies for integrated traffic management.	10	19,999,565
TURNOVER		(233,846)

Division of Infrastructure Management

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Vehicle Tax Fund	83	16,948,584	83	16,227,281

ALLOCATION

Personnel Services	7,439,633	8,227,186
Non-Personnel Services	9,508,951	8,000,095

Program Summary and Description	FTEs	2026 Funding
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.		1,325
PUBLIC WAY MANAGEMENT Coordinates the use of the public way, and manages and operates the Office of Underground Coordination, the City Utility Alert Network, and One Call. Issues public way permits, performs inspections of the public way, and reviews construction projects for quality assurance.	83	16,627,107
TURNOVER		(401,151)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Sign Management

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	6	694,354	5	502,751
Motor Fuel Tax Fund	54	9,313,626	56	8,618,865
Total Full-time Equivalent Positions and Amounts	60	\$10,007,980	61	\$9,121,616

ALLOCATION

Personnel Services	5,077,878	5,539,859
Non-Personnel Services	4,930,102	3,581,757

Program Summary and Description	FTEs	2026 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.	5	557,689
SIGN MANAGEMENT Manufactures and installs street signs, traffic signs, and various other signs used by the City. Handles the repair and replacement of existing signs based on citywide service requests.	56	8,953,298
TURNOVER		(389,371)

Division of Project Development

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund		0	2	426,000
Corporate Fund	29	3,371,104	21	2,447,860
Vehicle Tax Fund		0		300,000
Motor Fuel Tax Fund		1,196,100		896,100
COVID-19 Grant Fund		3,603,000		3,474,000
Federal Grant Fund	3	433,759,000		392,841,000
State Grant Fund		211,000		0
Total Full-time Equivalent Positions and Amounts	32	\$442,140,204	23	\$400,384,960

ALLOCATION

Personnel Services	3,495,867	2,768,581
Non-Personnel Services	438,644,337	397,616,379

Program Summary and Description	FTEs	2026 Funding
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.	21	367,329,096
DESIGN, ENGINEERING AND CONSTRUCTION Designs, develops, and manages the construction of bridges, asphalt and concrete repair and replacement, transit, street lighting, traffic signals, and other capital projects. Coordinates the use of the freight tunnel system.	2	33,349,087
TURNOVER		(293,223)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Electrical Operations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	35	7,810,104	33	7,979,596
Motor Fuel Tax Fund	264	36,530,408	255	38,973,284
Total Full-time Equivalent Positions and Amounts	299	\$44,340,512	288	\$46,952,880

ALLOCATION

Personnel Services	33,509,726	38,211,244
Non-Personnel Services	10,830,786	8,741,636

Program Summary and Description	FTEs	2026 Funding
ELECTRICAL OPERATIONS AND MANAGEMENT	288	48,449,700
Maintains and repairs the street light, alley light, traffic signal, and fire alarm systems in the city. Repairs circuits, relamps street lights and traffic signals, and replaces broken or obsolete equipment. Supervises electrical system improvement projects.		
TURNOVER		(1,496,820)

Division of In-House Construction

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	57	5,019,323	54	5,825,860
Vehicle Tax Fund	497	52,679,399	476	56,251,510
Motor Fuel Tax Fund	354	49,351,795	327	50,293,281
Total Full-time Equivalent Positions and Amounts	908	\$107,050,517	857	\$112,370,651

ALLOCATION

Personnel Services	94,893,299	101,327,958
Non-Personnel Services	12,157,218	11,042,693

Program Summary and Description	FTEs	2026 Funding
DESIGN, ENGINEERING AND CONSTRUCTION	10	4,963,462
Designs, develops, and manages the construction of bridges, asphalt and concrete repair and replacement, transit, street lighting, traffic signals, and other capital projects. Coordinates the use of the freight tunnel system.		
BRIDGE OPERATIONS	167	28,408,840
Performs routine repairs to bridges and provides staff at bridge houses with roving patrols for timely bridge openings over commercial and public water way transportation.		
ASPHALT MAINTENANCE	158	22,842,438
Responsible for residential street and alley resurfacing, pothole patching, pavement markings, and street and alley speed bump installation and maintenance.		

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

CONCRETE MAINTENANCE	522	59,248,961
Responsible for the repair and replacement of sidewalks, curbs, and gutters. Ensures proper drainage and manages erosion prevention activities.		
TURNOVER		(3,093,050)

Citywide Services

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	12	2,872,926	13	3,015,938
Motor Fuel Tax Fund		7,887,476		7,887,476
Total Full-time Equivalent Positions and Amounts	12	\$10,760,402	13	\$10,903,414

ALLOCATION

Personnel Services	1,127,747	1,319,139
Non-Personnel Services	9,632,655	9,584,275

Program Summary and Description	FTEs	2026 Funding
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.	13	11,072,866
TURNOVER		(169,452)

Policy And Planning

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	8	928,637	9	1,011,604

ALLOCATION

Personnel Services	908,479	995,562
Non-Personnel Services	20,158	16,042

Program Summary and Description	FTEs	2026 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.	7	964,276
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.	2	206,117
TURNOVER		(158,789)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

INFRASTRUCTURE SERVICES

CHICAGO DEPARTMENT OF AVIATION

KEY FUNCTIONS

- Manage O'Hare and Midway International Airports safely, effectively, and efficiently
- Grow Chicago airports' competitive positions in the global aviation marketplace
- Inspire the next generation of Chicagoans to pursue aviation careers through new partnerships and a robust community outreach and educational program
- Create career paths and economic opportunities for diverse individuals and businesses to participate in the contracting and job opportunities created by the airports.
- Provide world-class services and amenities in an environment that reflects Chicago's rich, diverse, and unique character
- Integrate sustainable planning and practices into all aspects of airport operations

2025 KEY RESULTS

- Broke ground on foundation work for Satellite Concourse 1, the first full concourse facility to be built at O'Hare in more than 30 years. Satellite Concourse 1 adds 19 new gates and is designed to flexibly accommodate different sizes of aircraft bodies, increase operational efficiency for carriers, and reduce layover transfers for passengers in one of the nation's busiest airports.
- Closed submissions for the ORDerUp RFP on June 20, one of the largest concessions bid opportunities in the history of U.S. airports.
- Furthered the CDA's commitment to being a good neighbor in partnership with local wards and suburban communities through the O'Hare Noise Compatibility

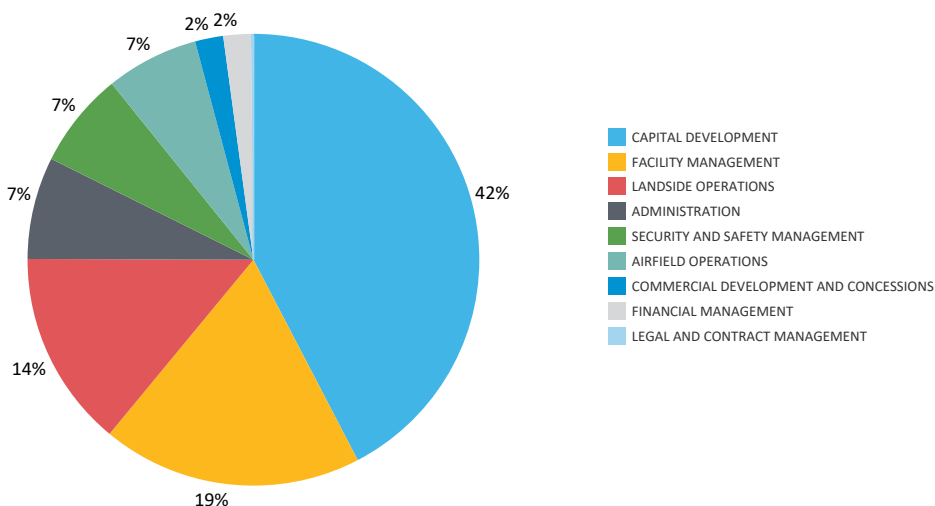
Commission and the Midway Noise Compatibility Commission.

- Expanded outreach through the annual Airport Expo and Job Fair – which had its largest ever turnout in 2025 with more than 1,600 attendees – as well as through connecting with school and community groups by hosting or attending more than 120 local events throughout the region.

2026 INITIATIVES

- Begin vertical construction on Satellite Concourse 1, which is scheduled for completion in late 2028, and continue to make progress on other major capital improvement projects at O'Hare including Phase 2 of the Terminal 5 Landside Improvements project and ongoing work on the ElevateT3 development.
- Begin City Council introduction of leases for concessions proposed under the ORDerUp RFP in first quarter of 2026, and the development of the first phase of new concessions throughout 2026.
- Connect Chicagoans from all 77 community areas to airport jobs and opportunities, as well as promote small and diverse business capacity-building and employment by developing capacity-building and mentor-protégé programs, with certified Assist Agencies enlisted in these efforts.
- Expand partnerships with educational institutions across the Chicago region, with a particular focus on Chicago Public Schools and the City Colleges of Chicago, which can connect individuals from disadvantaged communities with opportunities at O'Hare and Midway.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

CHICAGO DEPARTMENT OF AVIATION

Chicago Midway Airport

The Chicago Department of Aviation ("CDA") manages all aspects of Midway and O'Hare International airports including operations, maintenance, and capital improvements. CDA is also responsible for the design, construction, and implementation of modernization programs at both airports.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Chicago Midway Airport Fund	385	169,625,494	400	179,811,094
Federal Grant Fund		144,871,000		160,068,000
Total Full-time Equivalent Positions and Amounts	385	\$314,496,494	400	\$339,879,094

ALLOCATION

Personnel Services	35,524,894	43,320,694
Non-Personnel Services	278,971,600	296,558,400

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	20	18,039,771
FINANCIAL MANAGEMENT Directs financial matters concerning the airport system.		1,650,692
LEGAL AND CONTRACT MANAGEMENT Provides direction on legal issues, contract processing, and review of all airport contracts.		11,700
COMMERCIAL DEVELOPMENT AND CONCESSIONS Manages all airport tenants and concession services.		3,241,700
CAPITAL DEVELOPMENT Provides engineering and architectural services for airport development projects. Manages noise abatement program.		162,185,800
AIRFIELD OPERATIONS Provides for the safe operation of airplane ground movements, airfield coordination, vehicle operations, snow and ice removal services, and emergency response coordination.	175	27,759,479
LANDSIDE OPERATIONS Manages ground transportation services at parking facilities.	43	30,128,397
SECURITY AND SAFETY MANAGEMENT Provides airport safety and security services for the traveling public, airport employees, and property.	131	23,365,266
FACILITY MANAGEMENT Operates and maintains terminal and airfield facilities and equipment.	31	75,104,146
TURNOVER		(1,607,857)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Chicago-O'Hare International Airport

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Chicago O'Hare Airport Fund	2,007	662,646,543	2,045	739,854,007
Federal Grant Fund		501,790,000		524,530,000
State Grant Fund		53,809,000		61,931,000
Total Full-time Equivalent Positions and Amounts	2,007	\$1,218,245,543	2,045	\$1,326,315,007

ALLOCATION

Personnel Services	194,817,923	215,958,506
Non-Personnel Services	1,023,427,620	1,110,356,501

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	161	104,638,201
FINANCIAL MANAGEMENT Directs financial matters concerning the airport system.	67	31,279,897
LEGAL AND CONTRACT MANAGEMENT Provides direction on legal issues, contract processing, and review of all airport contracts.	22	2,735,045
COMMERCIAL DEVELOPMENT AND CONCESSIONS Manages all airport tenants and concession services.	31	30,434,454
CAPITAL DEVELOPMENT Provides engineering and architectural services for airport development projects. Manages noise abatement program.	68	548,758,629
AIRFIELD OPERATIONS Provides for the safe operation of airplane ground movements, airfield coordination, vehicle operations, snow and ice removal services, and emergency response coordination.	527	83,695,817
LANDSIDE OPERATIONS Manages ground transportation services at parking facilities.	250	205,737,618
SECURITY AND SAFETY MANAGEMENT Provides airport safety and security services for the traveling public, airport employees, and property.	552	91,641,623
FACILITY MANAGEMENT Operates and maintains terminal and airfield facilities and equipment.	367	237,623,580
TURNOVER		(10,229,857)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

INFRASTRUCTURE SERVICES

DEPARTMENT OF WATER MANAGEMENT

KEY FUNCTIONS

- Collects, purifies, tests, and distributes almost one billion gallons daily of fresh, clean, safe drinking water to Chicago and 120 suburbs.
- Provides capital improvement engineering services for the design and construction of new water and sewer mains.
- Operates, maintains, and repairs the City's water and combined sewer systems comprised of two of the world's largest water purification plants, 12 pumping stations, 4,244 miles of water mains, 48,064 hydrants, 4,480 miles of sewer and storm water mains, and 353,000 structures and manholes.
- Operates an EPA-certified Chemistry Lab, IDPH-certified Microbiology Lab, and two 24/7 Control Laboratories to analyze samples for regulatory compliance.
- Develops and operates lead testing and Lead Service Line Replacement (LSLR) programs as the Registered Operator in Charge according to IEPA and IDPH regulations.

2025 KEY RESULTS

- Procured contractor and will break ground on DWM Combined Sewer Wing Storage projects providing approximately 1.5M gallons of sewer storage for West Side affected by the July 2023 storms.
- Executed a funding agreement with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) that will provide \$6M for Combined Sewer Wing Storage projects.
- Initiated three stand-alone sewer improvement projects, with lead service line replacement for impacted locations, to improve the performance of the

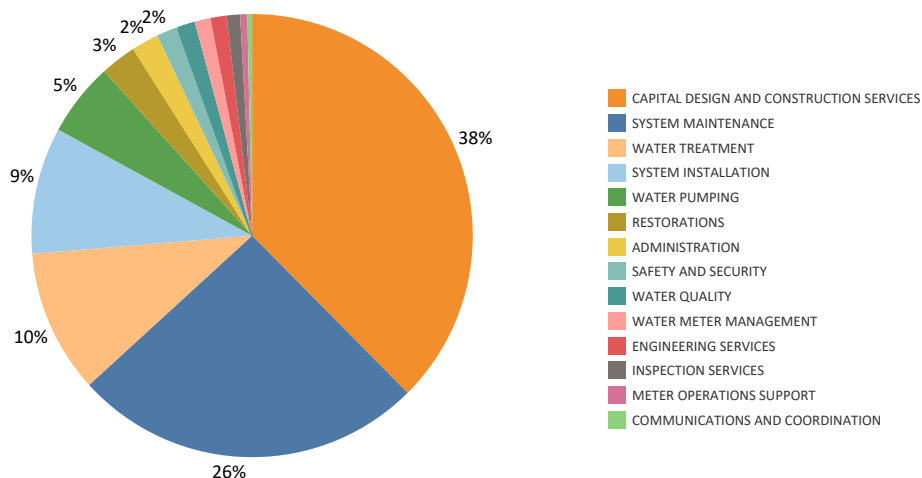
sewer network.

- Performed approximately 5,000 lead service line replacements across numerous DWM programs.
- Completed the first combined water main replacement/ sewer main replacement/lead service line replacement pilot.
- Executed four SBI contracts for block-level lead service line replacements allowing smaller firms to gain initial entry into DWM's replacement programs.
- Secured \$14M in State Revolving Fund (SRF) funding for lead service line replacements on the South Side.

2026 INITIATIVES

- Procure design engineering services for new West Side Trunk Tunnel sewer to the MWRD Tunnel and Reservoir Plan (TARP) to provide additional sewer relief to the West Side of Chicago.
- Continued expansion of the restrictor replacement program to provide opportunities for small businesses, minority woman and veteran companies to participate in government work.
- Replace twelve miles of water mains and six miles of sewer mains (both with lead service line replacement) throughout the City to improve drinking water delivery and sewer performance.
- Perform 8,000 lead service line replacements across all programs.
- Develop a 10-year, prioritized capital plan for all major DWM facility assets.
- Use the investment of \$318M of CDBG-DR funds aimed at supporting long term recovery in neighborhoods impacted by storm damage in 2023 and 2024 to perform sewer grid cleanings, install new local sewer mains, resurface streets, and replace lead service lines.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

DEPARTMENT OF WATER MANAGEMENT

Commissioner's Office

The Department of Water Management ("DWM") is responsible for the delivery of water to Chicago residents and suburban communities. DWM also transmits wastewater from homes and businesses along with storm water runoff from streets to the Water Reclamation system. Operations rely on a network of purification plants, tunnels, pumping stations, structures, and water and sewer mains.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	80	15,350,940	83	16,195,656
Entitlement Fund		19,107,000		13,392,000
Total Full-time Equivalent Positions and Amounts	80	\$34,457,940	83	\$29,587,656

ALLOCATION

Personnel Services	6,308,434	7,153,150
Non-Personnel Services	28,149,506	22,434,506

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	20	4,323,569
SAFETY AND SECURITY	63	12,263,814
Coordinates employee safety measures and provides site security at water and sewer system facilities.		
SYSTEM MAINTENANCE		13,392,000
Maintains and repairs sewer mains, catch basins, and manholes to ensure the free flow of storm and sanitary sewage and to prevent hazards to the public. Performs normal and emergency repair and maintenance of water distribution appurtenances.		
TURNOVER		(391,727)

Bureau of Administrative Support

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	54	5,747,954	55	6,572,708

ALLOCATION

Personnel Services	4,808,618	5,633,372
Non-Personnel Services	939,336	939,336

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	55	6,879,480
TURNOVER		(306,772)

2026 BUDGET OVERVIEW
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INFRASTRUCTURE SERVICES

Bureau of Engineering Services

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	46	9,095,674	36	8,159,218
Sewer Fund	27	8,390,113	28	8,637,579
COVID-19 Grant Fund		6,481,000		6,481,000
Disaster Recovery Fund		0		318,175,000
Federal Grant Fund		1,960,000		1,618,000
Total Full-time Equivalent Positions and Amounts	73	\$25,926,787	64	\$343,070,797

ALLOCATION

Personnel Services	7,740,214	7,051,224
Non-Personnel Services	18,186,573	336,019,573

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	2	443,651
CAPITAL DESIGN AND CONSTRUCTION SERVICES	56	295,178,917
Plans, designs, and supervises capital improvements to the sewer and water systems.		
ENGINEERING SERVICES	6	8,366,532
Provides the planning, analysis, and investigation necessary to maintain and expand the water distribution and sewer systems. Prepares system atlases and updates permanent records.		
RESTORATIONS		6,481,000
Coordinates all restoration for in-house water main, sewer main, and lead service line replacement work, including installation of ADA ramps, cleaning catch basins, and performing landscaping services.		
SYSTEM MAINTENANCE		33,388,622
Maintains and repairs sewer mains, catch basins, and manholes to ensure the free flow of storm and sanitary sewage and to prevent hazards to the public. Performs normal and emergency repair and maintenance of water distribution appurtenances.		
TURNOVER		(787,925)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Water Supply

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	438	86,706,876	415	92,725,918

ALLOCATION

Personnel Services	49,956,802	55,975,844
Non-Personnel Services	36,750,074	36,750,074

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	9	1,407,982
WATER QUALITY Conducts comprehensive water quality monitoring to ensure sanitary quality is maintained throughout the water system.	50	10,362,580
WATER PUMPING Operates and maintains 12 pumping stations to provide sufficient water for domestic, industrial, and firefighting needs.	18	2,066,971
WATER TREATMENT Operates and maintains the City's two water purification plants.	338	81,438,768
TURNOVER		(2,550,383)

Pumping Stations

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	169	32,074,032	195	39,866,385

ALLOCATION

Personnel Services	23,484,820	31,277,173
Non-Personnel Services	8,589,212	8,589,212

Program Summary and Description	FTEs	2026 Funding
WATER PUMPING Operates and maintains 12 pumping stations to provide sufficient water for domestic, industrial, and firefighting needs.	195	40,149,766
WATER TREATMENT Operates and maintains the City's two water purification plants.		784,000
TURNOVER		(1,067,381)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Operations and Distribution

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	979	136,482,845	976	149,449,309
Sewer Fund	584	93,885,814	588	99,485,216
Total Full-time Equivalent Positions and Amounts	1,563	\$230,368,659	1,564	\$248,934,525

ALLOCATION

Personnel Services	172,643,889	189,617,365
Non-Personnel Services	57,724,770	59,317,160

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	10	1,714,412
ENGINEERING SERVICES Provides the planning, analysis, and investigation necessary to maintain and expand the water distribution and sewer systems. Prepares system atlases and updates permanent records.	8	816,912
INSPECTION SERVICES Protects public health and welfare by inspecting consumer plumbing to ensure compliance with the municipal code. Inspects and evaluates the condition of valves throughout the water system, and protects the water and sewer systems from damage by private contractors.	58	7,651,079
RESTORATIONS Coordinates all restoration for in-house water main, sewer main, and lead service line replacement work, including installation of ADA ramps, cleaning catch basins, and performing landscaping services.	15	14,537,210
SYSTEM INSTALLATION Provides for the replacement of sewers, water mains, water valves, and fire hydrants. Monitors the cleaning of large sewers by private contractors.	51	72,614,130
SYSTEM MAINTENANCE Maintains and repairs sewer mains, catch basins, and manholes to ensure the free flow of storm and sanitary sewage and to prevent hazards to the public. Performs normal and emergency repair and maintenance of water distribution appurtenances.	1,397	154,998,414
COMMUNICATIONS AND COORDINATION Coordinates, schedules, dispatches, and issues work repair orders with proper notices and permits via the 311 system. Coordinates with utility companies and other City departments on the DIGGER Program and other CDOT permitting and construction.	25	2,722,934
TURNOVER		(6.120.566)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Meter Services

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	115	12,773,035	116	13,281,584

ALLOCATION

Personnel Services	11,799,285	12,307,834
Non-Personnel Services	973,750	973,750

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	2	549,028
METER OPERATIONS SUPPORT Supports the City's water meter installation and repair programs.	38	4,048,422
WATER METER MANAGEMENT Provides water meters to customers. Repairs meters, including remote meters with read-out devices in the field. Reconditions and tests newly designed meters, fire detector meters, and existing meters. Ensures the accuracy and efficiency of meter readings, semi-annual assessments, and new account examinations. Manages the processing of delinquent accounts.	76	9,267,674
TURNOVER		(583,540)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

Public Safety

FUNDING COMPARISON BY DEPARTMENT

Department	2025	2026
Office of Public Safety Administration	152,138,585	135,710,283
Chicago Police Board	509,970	498,200
Chicago Police Department	2,076,802,517	2,114,745,912
Office of Emergency Management and Communications	97,691,008	99,935,952
Chicago Fire Department	753,640,006	796,952,169
Civilian Office of Police Accountability	15,089,632	15,781,027
Community Commission for Public Safety and Accountability	3,986,182	4,026,765
Total - Public Safety	\$3,099,857,900	\$3,167,650,308

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

OFFICE OF PUBLIC SAFETY ADMINISTRATION

KEY FUNCTIONS

- Oversees finance, contracts, grants, facilities, and general support. This also includes personnel management, information technology (IT) and medical across the City's public safety departments.

2025 KEY RESULTS

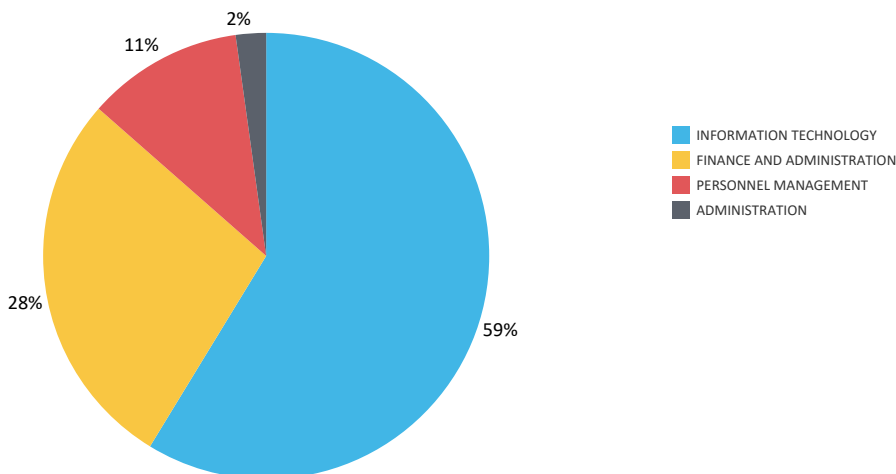
- Deployed 4,000 new CPD cell phones, enabling in-vehicle and on-foot work with full application access, while keeping mobile telecom costs flat.
- Began the upgrade of the OEMC 911 radio consoles to enhance reliability and features and installed 600 in-vehicle ALPR cameras, feeding real-time data to CPD's Strategic Decision Support Centers (SDSC) and hijacking teams.
- Launched the candidate portal of Firefighter/EMT, Paramedic, and Police Officer candidates and have hired over 200 employees using the OPSA's Candidate Tracking Portal.
- Purchased an Enterprise Asset Management platform to be able to have granular asset tracking capabilities for all Public Safety assets.
- Awarded seven new contracts to MBE/WBE Certified firms this year.

2026 INITIATIVES

- Host quarterly vendor fairs and networking events to connect M/WBEs with procurement opportunities and prime contractors.

- Go live with CPD's new Personnel Management System, which will consolidate over 40 legacy systems and result in annual cost savings.
- Continue working with the Department of Finance on a new timekeeping system.
- Share data, available through OPSA's Candidate Tracking Portal, with our public safety partners to aid their recruitment strategies, planning, and employee retention.
- Begin the discover and implementation phase of the new RMS and complete the "Every Officer Gets a Phone" initiative.
- Finish the OEMC and 311/ARS radio console replacement and retire the L3 Harris system.
- Complete the VOIP rollout for CPD, CFD, and OEMC, eliminating analog phone system costs by year-end.
- Conduct a comprehensive fleet review to redistribute vehicles based on operational demand, optimizing utilization and ensuring equitable allocation across units and districts.
- Launch ServiceNow as the centralized platform for submitting and tracking all requests and inquiries related to fleet, facilities, and equipment to improve response times and transparency.
- Rehaul the medical section to expedite and streamline the return-to-work process for sworn employees.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

OFFICE OF PUBLIC SAFETY ADMINISTRATION

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund		0	5	1,684,000
Corporate Fund	256	71,898,244	242	69,276,373
Emergency Communication Fund	114	54,355,865	114	45,810,117
Chicago Midway Airport Fund		42,238		42,238
Chicago O'Hare Airport Fund		32,238		30,555
Federal Grant Fund	13	24,857,000	12	18,867,000
Local Public and Private Grant Fund		953,000		0
Total Full-time Equivalent Positions and Amounts	383	\$152,138,585	373	\$135,710,283

ALLOCATION

Personnel Services	37,615,784	39,671,140
Non-Personnel Services	114,522,801	96,039,143

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	6	3,025,311
FINANCE AND ADMINISTRATION Performs accounting and financial reporting duties for the City's public safety departments. Facilitates the procurement process for public safety departments to secure high-quality goods and services in a timely and cost-effective manner. Manages the distribution and audit of all public safety payroll. Manages fleet and facilities operations for public safety departments.	127	38,661,136
PERSONNEL MANAGEMENT Manages and monitors the hiring and promotion process for the public safety departments, as well as classification and compensation. Ensures compliance with the City's Hiring Plan and federal requirements, including fingerprinting and background checks.	104	15,780,900
INFORMATION TECHNOLOGY Provides the enterprise services, network services, radio communication capabilities, public safety camera network, and other technologies to support public safety departments and City services, which protects lives and property citywide. Provides on-going technical support to Police, Fire and Emergency Medical Service dispatch operations.	136	81,735,328
TURNOVER		(3,492,392)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO POLICE BOARD

KEY FUNCTIONS

- Decides disciplinary cases when the Superintendent of Police files charges to discharge a sworn officer from the Chicago Police Department (CPD) and the accused officer elects to have a Police Board hearing.
- Rules on matters when the Chief Administrator of the Civilian Office of Police Accountability (COPA) and the Superintendent of Police do not agree regarding the discipline of a CPD officer.
- Holds monthly public meetings that provide an opportunity for all members of the public to present questions and comments to the Board, the Superintendent of Police, and the Chief Administrator of COPA.
- Decides appeals by applicants for a probationary police officer position who have been removed from the eligibility list due to the results of a background investigation and adopts the Rules and Regulations for the governance of the CPD.

2025 KEY RESULTS

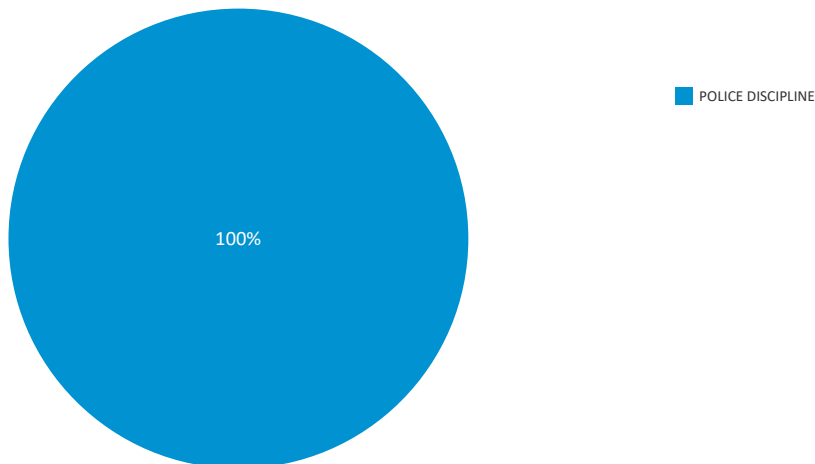
- Decided four discharge cases and ruled on two COPA/CPD disagreement cases through July 31.
- Decided 19 appeals from disqualified CPD applicants through July 31.

- Currently conducting a comprehensive review of the CPD Rules of Conduct to determine which existing rules may be revised or for which comments may be drafted that will more clearly and effectively communicate to Chicago police officers and the public how CPD members are required to conduct themselves.

2026 INITIATIVES

- Continue to provide a fair and open process for deciding disciplinary cases and appeals from disqualified CPD applicants.
- Further review the CPD Rules and Regulations for possible revision and updating.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO POLICE BOARD

The Police Board is an independent civilian body that oversees various activities of the Chicago Police Department ("CPD"). The Police Board's powers and responsibilities include deciding cases involving allegations of serious misconduct by police officers and other CPD personnel.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	2	509,970	2	498,200

ALLOCATION

Personnel Services	309,734	317,940
Non-Personnel Services	200,236	180,260

Program Summary and Description	FTEs	2026 Funding
POLICE DISCIPLINE The Police Board decides disciplinary cases when the Superintendent of Police files charges to discharge a sworn officer from the Chicago Police Department.	2	504,555
TURNOVER		(6,355)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO POLICE DEPARTMENT

KEY FUNCTIONS

The Chicago Police Department (CPD) is primarily organized into the following Bureaus: Patrol, Detectives, Counterterrorism, Internal Affairs, and Office of Constitutional Policing and Reform. Specific functions include:

- The Bureau of Patrol oversees patrol operations throughout the five Police Areas, Central Control Group, and 22 Districts in Chicago
- The Bureau of Detectives is responsible for investigating crimes and includes the Youth Investigations Division, Area Detectives, and Forensic Services Division
- The Bureau of Counterterrorism is responsible for homeland security operations and addressing both international and domestic criminal enterprises, as well as units specialized in addressing gangs and narcotics
- The Bureau of Internal Affairs handles all allegations of misconduct that fall outside the jurisdiction of the Civilian Office of Police Accountability (COPA)
- The Office of Constitutional Policing and Reform manages reform projects and initiatives within CPD, including the Training and Support Group, Professional Counseling Division, and Reform Management Group

2025 KEY RESULTS

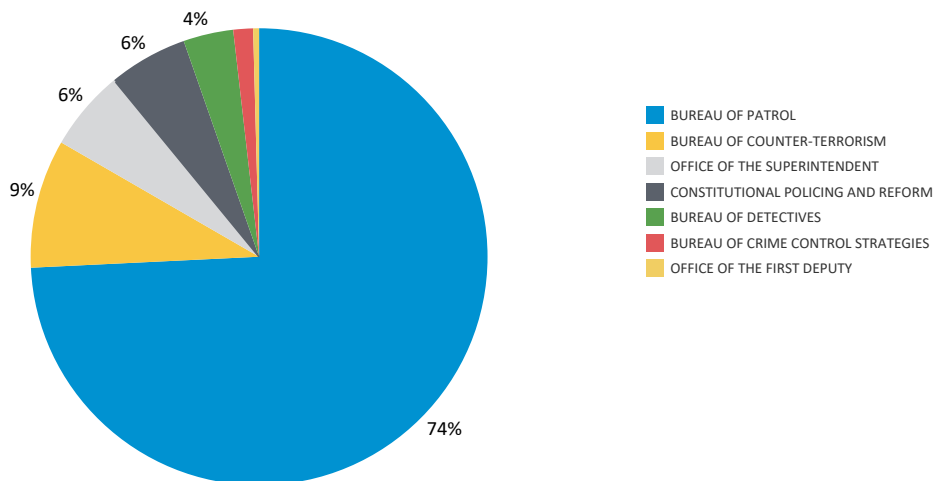
- In partnership with other public safety agencies, has delivered year over year reductions of 31.7% in homicides, 36.6% in shooting incidents, 33.3% in robberies, and 47.4% in vehicular hijackings as August 19th.

- Created the Victim Services Division with 2,248 connections with victims and 1,280 referrals to non-profit partners to center the needs of victims in our response as of August 1st.
- Piloted new revenue generating initiatives to digitize ticketing and billing stadiums for traffic control services and expanded Strategic Decision Support Centers to analyze and respond to crime on the CTA.

2026 INITIATIVES

- Continue the Department's civilianization efforts to optimize its workforce and build on the nearly \$10M in civilianization savings achieved since the 2024 budget.
- Scale the impact of the Equity and Engagement section to ensure that the Department reflects the diversity of Chicago.
- Introduce the capacity to rapidly test DNA to ensure that cases are quickly cleared and offenders brought to justice.
- Begin the implementation of the Consent Decree mandated Records Management System to modernize CPD's data systems and reduce report driven overtime.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO POLICE DEPARTMENT

The Chicago Police Department ("CPD") protects the lives, property, and rights of all people, maintains order, and enforces the law impartially. CPD provides quality police service in partnership with other members of the community and strives to attain the highest degree of ethical behavior and professional conduct at all times.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	13,325	1,817,872,823	13,281	1,956,602,588
Chicago Midway Airport Fund	72	9,378,076	72	9,644,527
Chicago O'Hare Airport Fund	218	27,609,618	218	28,334,820
Controlled Substances Fund		100,000		100,000
Chicago Police CTA Detail Fund		30,000,000		30,000,000
Community Safety Fund		0	31	3,555,977
COVID-19 Grant Fund		6,037,000		0
Federal Grant Fund	142	150,433,000	141	54,454,000
Local Public and Private Grant Fund	50	17,844,000	50	23,336,000
State Grant Fund		17,528,000		8,718,000
Total Full-time Equivalent Positions and Amounts	13,807	\$2,076,802,517	13,793	\$2,114,745,912

ALLOCATION

Personnel Services	1,777,829,734	1,918,391,412
Non-Personnel Services	298,972,783	196,354,500

Program Summary and Description	FTEs	2026 Funding
OFFICE OF THE SUPERINTENDENT Responsible for the organization, promotion, and disciplinary action of all Department members. Administers legal and legislative matters and various labor agreements, improves the Department's response to domestic violence, works with residents through community policing, and disseminates information to the public through the news media.	343	126,453,696
OFFICE OF THE FIRST DEPUTY Coordinates and unifies the efforts of all bureaus to maximize the use of departmental resources, personnel, and technology.	61	8,825,722
BUREAU OF PATROL Responsible for general field operations, including the protection of life and property, apprehension of criminals, problem-solving to address chronic crime and disorder problems, and enforcing traffic laws and City ordinances.	10,696	1,639,614,769
BUREAU OF DETECTIVES Directs the efforts of personnel trained in apprehending offenders and completing thorough and unified investigations. Serves as a liaison in matters of criminal and juvenile-related offenses, providing district law enforcement officers with investigative and arrest information, and developing and presenting criminal cases.	555	78,280,124

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

Program Summary and Description	FTEs	2026 Funding
BUREAU OF COUNTER-TERRORISM Responsible for all targeted operation into both international and domestic criminal enterprises. Coordinates intelligence resources to ensure that the City is protected from complex coordinated terrorist attack.	1,277	201,086,458
BUREAU OF CRIME CONTROL STRATEGIES Responsible for monitoring, assessing, and executing the Department's various strategic operational plans. In addition, the Department coordinates and directs activities which specifically relate to data collection, criminal justice research, analysis, and reporting.	256	30,870,002
CONSTITUTIONAL POLICING AND REFORM Responsible for managing reform projects and track reforming implementation progress to ensure that initiatives are completed correctly and efficiently. Coordinates with the independent monitor so that CPD is able to respond to requests for information in accordance with the Consent Decree and the Illinois Attorney General.	605	123,259,901
TURNOVER		(93,644,760)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

**OFFICE OF EMERGENCY MANAGEMENT
AND COMMUNICATIONS**

KEY FUNCTIONS

- Handles call taking and dispatch of all 9-1-1 emergency calls and 3-1-1 non-emergency City service requests.
- Leads planning, training, and exercises for citywide preparedness and resource coordination. efforts related to disasters, emergencies, and large-scale special events.
- Operates the City's Operations Center and Emergency Operations Center and deploys Traffic Control Aides at special events and other critical locations.

2025 KEY RESULTS

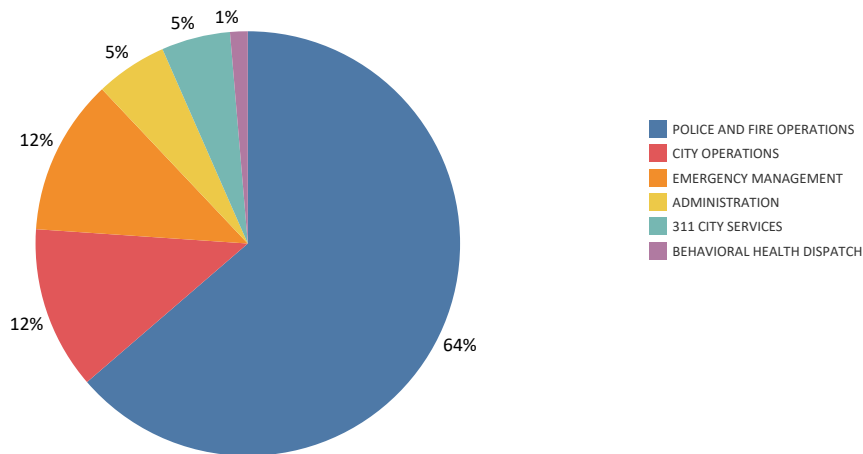
- In an effort to improve the wellness of OEMC's critical 9-1-1 workforce, OEMC's new onsite clinical therapist program was developed and continues to expand a first-of-its-kind Employee Assistance Program (EAP) for OEMC employees. This includes dedicated wellness trainings, check-in appointments, counseling sessions, informational materials, wellness fairs and providers, amongst other resources.
- Expanded its partnership with City Colleges to offer an OEMC-specific course at additional campus locations to diversify and strengthen OEMC's job applicant pool.
- Provided citywide coordination and support to hundreds of events, including hosting planning meetings, scenario-based workshops, and after-action reviews. In addition, OEMC continues coordinating resources, deploying bollards, pushing out notifications, public information, and situation reports, staffing forward command posts, and activating the Emergency Operations Center, when necessary.

- Coordinated the citywide response to an increasing number of extreme weather events, including multiple extreme cold, extreme heat, and flash flooding incidents.
- Built upon foundational Safe Chicago efforts to expand bleeding control kits to new partners, like the Park District, as well as critical training to additional houses of worship across the City.

2026 INITIATIVES

- Complete work towards updating the 9-1-1 network and phone system to be Next Generation 9-1-1 compliant.
- Continue to expand Safe Chicago efforts, getting life-saving instruction and training into the hands of more Chicagoans.
- Update the City of Chicago's Emergency Operations Plan, led by OEMC, which outlines the City's responsibilities for responding to and recovering from disasters.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

OFFICE OF EMERGENCY MANAGEMENT AND COMMUNICATIONS

The Office of Emergency Management and Communications ("OEMC") manages incidents, coordinates events, operates communications systems, and provides public safety technology to City departments and agencies to strengthen their respective missions and protect lives and property in the City of Chicago.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	163	10,588,072	150	10,391,772
Emergency Communication Fund	693	63,564,819	693	73,644,125
Chicago Midway Airport Fund	38	2,108,647	38	2,281,722
Chicago O'Hare Airport Fund	88	4,703,470	88	5,180,333
Federal Grant Fund		14,095,000		6,148,000
Local Public and Private Grant Fund		341,000		0
State Grant Fund	2	2,290,000	2	2,290,000
Total Full-time Equivalent Positions and Amounts	984	\$97,691,008	971	\$99,935,952

ALLOCATION

Personnel Services	77,484,105	87,151,412
Non-Personnel Services	20,206,903	12,784,540

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	23	5,739,858
POLICE AND FIRE OPERATIONS	627	66,801,411
Responsible for the dispatch of all Police, Fire, and Emergency Medical Services through the City's 911 Center and Alternative Response Center ("ARS"), operating 24 hours a day, 7 days a week, 365 days a year.		
EMERGENCY MANAGEMENT	28	12,453,913
Prepares Chicago for significant incidents (man-made, natural, and technological), emergencies, planned events, and provides disaster response and recovery assistance to residents and institutions. Mitigates the effects of catastrophic events and provides operational coordination.		
311 CITY SERVICES	70	5,486,029
Serves as the point of entry for residents, business owners, and visitors requesting non-emergency City services and information.		
CITY OPERATIONS	209	13,015,606
Provides traffic management and performs traffic control functions to ensure the safe and effective movement of traffic throughout Chicago.		
BEHAVIORAL HEALTH DISPATCH	14	1,398,120
Responsible for dispatching the City's alternate response teams in response to mental and behavioral health crises through the City's 911 Center. Specially trained on deescalating mental and behavioral health crises and working through IDPH-approved triage methods, telecommunicators in this division receive transfers through the 911 system that meet behavioral health crisis criteria in order to dispatch alternate response teams or assist the caller with needed resources.		
TURNOVER		(4,958,985)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO FIRE DEPARTMENT

KEY FUNCTIONS

- Extinguishes fires that harm life, property, or the environment.
- Performs search, rescue, and emergency medical services (EMS).
- Provides maritime fire and EMS to a 15-mile limit in Lake Michigan.
- Inspects buildings and commercial venues for fire code compliance.
- Provides public education on fire awareness and safety.
- Detects hazardous materials and mitigates damage to Chicago communities.
- Serves as a training hub for northeastern Illinois area fire and police departments.
- Participates in the Illinois Mutual Aid Box Alarm System (MABAS), which provides EMS and Fire responses to large scale incidents where mutual aid is necessary.

2025 KEY RESULTS

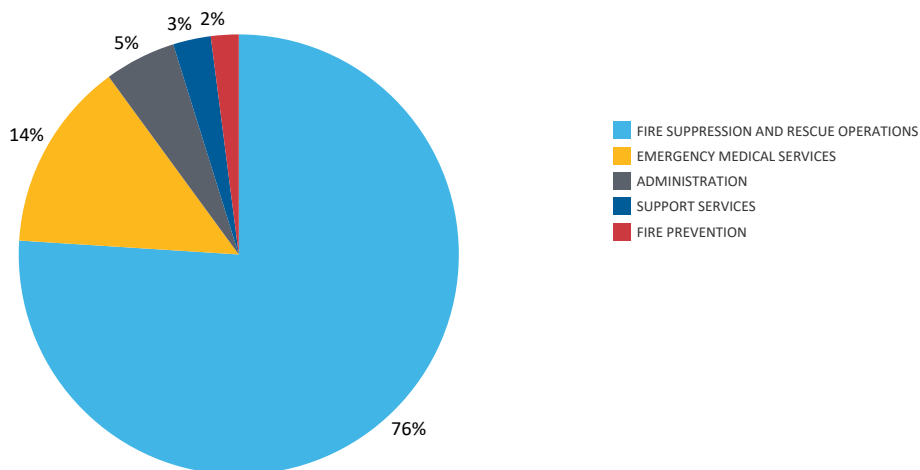
- Twenty Chicago Police and Firefighter Training Academy (CPFTA) participants and eight One Summer Chicago interns received immersive, hands-on exposure to careers in the fire service, expanding their knowledge and opportunities for future employment in public safety.
- In partnership with the Department of Family and Support Services (DFSS), the CFD hosted Camp Courage, a three-day, interactive training experience. The program introduced over 200 youth—82.5% of whom were CPS students representing over 40 wards—to potential careers in the fire service.

- The EAP has expanded to include six clinical therapists with diverse backgrounds, aligning with the diversity of CFD's workforce. In addition, CFD hosted peer support and recruitment events and a peer support town hall aimed at normalizing the use of EAP services.
- The Mobile Integrated Health Unit (MIH) expanded its coverage from 26 to 37 neighborhoods, increasing its ability to serve more communities across Chicago.
- CFD has implemented a referral process within its Patient Care Report system, allowing for targeted follow-up by the MIH Unit. This initiative aims to reduce repeat "citizen assist" calls by connecting residents with additional resources and support services.

2026 INITIATIVES

- Expand One Summer Chicago program for interns, Year-Round Summer Youth Employment, and the CPFTA program to increase exposure to careers in the fire service.
- Partner with DFSS to expand Camp Courage; a career exploration program for the City's youth with CFD's Firefighters and Paramedics. CFD expects 300 will graduate from the program.
- Enhance operational readiness by working closely with other city and state agencies to modernize its infrastructure, equipment, and logistics systems.
- EMS Rescue Paramedic Program is being created to deliver advanced medical care during complex incidents to provide high-level, critical life-saving treatment to members of the public and CFD.
- Revise and enhance fire safety director curriculum and evacuation procedures for commercial buildings with high occupancy.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CHICAGO FIRE DEPARTMENT

The Chicago Fire Department ("CFD") is responsible for the safety of residents and property by providing emergency services, including extinguishing fires, investigating causes of fires, enforcing the Fire Prevention Code, and administering emergency medical care. CFD utilizes the latest training methods and drills to keep Chicago safe from natural and man-made emergencies.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	4,816	592,145,092	4,813	710,253,404
Chicago Midway Airport Fund	68	8,923,352	67	10,019,950
Chicago O'Hare Airport Fund	243	32,385,562	243	37,433,815
Federal Grant Fund	3	36,008,000	3	23,045,000
Local Public and Private Grant Fund		206,000		0
State Grant Fund	15	9,972,000	15	16,200,000
Coronavirus Local Fiscal Recovery Fund		74,000,000		0
Total Full-time Equivalent Positions and Amounts	5,145	\$753,640,006	5,141	\$796,952,169

ALLOCATION

Personnel Services	678,110,475	726,417,343
Non-Personnel Services	75,529,531	70,534,826

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	107	42,747,861
FIRE SUPPRESSION AND RESCUE OPERATIONS Conducts fire fighting and rescue operations. Encompasses the Department's Special Operations and Fire Investigation divisions.	4,065	621,362,544
EMERGENCY MEDICAL SERVICES Provides emergency medical care and hospital transport utilizing advanced life support ("ALS") ambulances, as well as engine companies and fire trucks equipped with advanced life support equipment.	828	114,037,713
SUPPORT SERVICES Provides logistical support, including managing the storage, distribution, and maintenance of supplies, equipment, and departmental technology.	56	22,792,414
FIRE PREVENTION Inspects schools, institutions, and places of public assembly for compliance with the City of Chicago Fire Code.	85	16,518,031
TURNOVER		(20,506,394)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CIVILIAN OFFICE OF POLICE ACCOUNTABILITY

KEY FUNCTIONS

- Provides a just and efficient means to fairly and timely conduct investigations of police misconduct and determine whether allegations of police misconduct are well-founded.
- Identifies and addresses patterns of police misconduct.
- Makes policy recommendations to improve the Chicago Police Department (CPD), thereby reducing incidents of police misconduct.

2025 KEY RESULTS

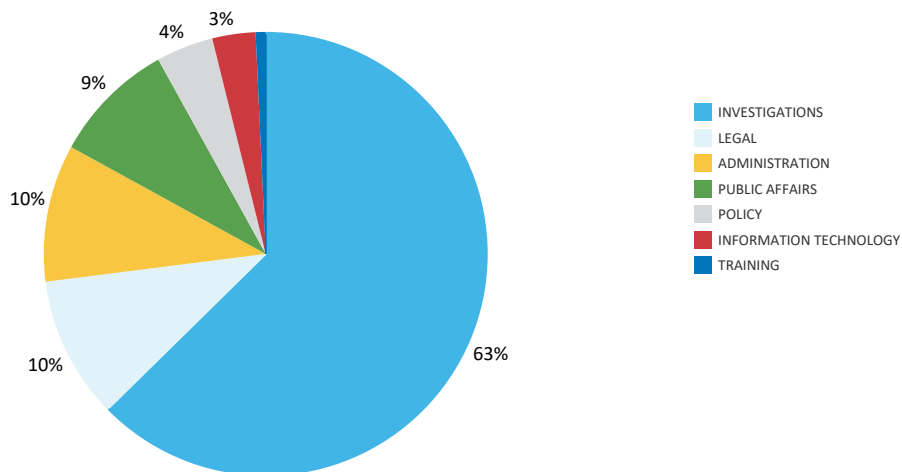
- From January 1 - June 30, received 3,168 complaints.
- Through second quarter, has 609 pending cases under investigation.
- Concluded 280 cases in the first half of 2025.
- Executed robust community engagement of nearly 14,000 residents through participation in community meetings. These meetings took place throughout 34 wards, 18 police districts and 42 community areas.
- The Video Release and Transparency Unit (VRTU), which positions the City of Chicago to deliver on its obligations well in advance of the current 60-day release mandate, published 12 full transparency releases with a total of 222 materials (body worn camera, police reports, audio files, etc.).
- As of the most recent public reporting on the consent decree, achieved 90% full compliance while building on a robust internal tracking system that makes the consent decree compliance more efficient and thorough.

- Finalized the Timeliness Benchmarks Policy and presented training to staff to ensure compliance.
- Established a collaborative process with CPD for policy recommendations, which led to CPD incorporating COPA's suggestions into their directives.

2026 INITIATIVES

- Continue the development of investigative strategies to help COPA staff resolve cases in an expeditious manner to achieve investigative results that are both—timely and thorough, while continuing to serve the interests of all stakeholders. This includes complainants, victims, witnesses, CPD members, and external law enforcement and prosecutorial agencies.
- Finalize and launch the Community Mediation Program, allowing complainants and officers involved in certain types of complaints to engage in dialogue aimed at fostering mutual understanding of each other's perspectives of the incident.
- Work with external stakeholders, including CPD, police labor unions, and community representatives, to develop a disciplinary guide that promotes consistency in disciplinary recommendations.
- Work with the Department of Technology and Innovation to centralize data for consistency across City agencies.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CIVILIAN OFFICE OF POLICE ACCOUNTABILITY

The mission of the Civilian Office of Police Accountability ("COPA") is to provide a just and efficient means to fairly and timely conduct investigations of alleged police misconduct within its jurisdiction. COPA determines whether those allegations are well-founded by applying a preponderance of the evidence standard, and identifying and addressing patterns of police misconduct. Based on information obtained through such investigations, COPA makes policy recommendations to improve the Chicago Police Department and reduce incidents of police misconduct.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	154	15,089,632	150	15,781,027

ALLOCATION

Personnel Services	13,218,027	14,141,332
Non-Personnel Services	1,871,605	1,639,695

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	14	1,777,326
INVESTIGATIONS Conducts investigations into allegations of misconduct against members of the Chicago Police Department including incidents involving excessive force, domestic violence, coercion and verbal abuse, as well as incidents involving death or serious injury to a member of the public.	97	11,158,189
LEGAL Within the Administration Section, the legal department provides advice and counsel to the investigative staff as well as oversees legal matters in which the agency is involved.	16	1,845,808
PUBLIC AFFAIRS Responsible for all outreach and communications with the public including the implementation of transparency policies and public reporting.	17	1,599,646
TRAINING COPA training and professional development activities as required by ordinance and Consent Decree.		127,000
INFORMATION TECHNOLOGY Information Technology activities supporting the agency's investigative process and data reporting tools		560,500
POLICY The Policy program is dedicated to researching and analyzing crucial information to make policy recommendations regarding the Chicago Police Department, as well as inform COPA policies and operations.	6	741,665
TURNOVER		(2,029,107)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

Per Section 2-78-105 of the Municipal Code, COPA's annual budget shall not be less than one percent (1.0 percent) of the annual appropriation of all non-grant funds for the Chicago Police Department ("CPD") contained in the annual appropriation ordinance for that fiscal year.

FUNDING FLOOR BASE CALCULATION	2026 RECOMMENDATION
CPD Fund 0100	1,956,602,588
CPD Fund 0610	9,644,527
CPD Fund 0740	28,334,820
CPD Fund 0994	100,000
CPD Fund 0B25	30,000,000
CPD Fund 0B65	3,555,977
TOTAL	<u>\$2,028,237,912</u>
1.00 Percent Floor	<u>\$20,282,379</u>

COPA BUDGET	2026 RECOMMENDATION
Personnel Services	14,141,332
Non-Personnel Services	1,639,695
Total COPA Budget Allocation	15,781,027
Fringe*	<u>7,913,490</u>
TOTAL	<u>\$23,694,517</u>

*Fringe is calculated based on benefit expenditures from Finance General. This includes employee healthcare, pension, unemployment insurance, workers compensation and general liability insurance, social security (employ- er's share), and Medicare. The calculated fringe rate for 2025 is 55.96 percent.

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

PUBLIC SAFETY

COMMUNITY COMMISSION FOR PUBLIC SAFETY AND ACCOUNTABILITY

KEY FUNCTIONS

- Supports the citywide, appointed Community Commission for Public Safety and Accountability (CCPSA), and the District Councils elected in each of the City's 22 police districts.
- Key functions include:
 - Assisting with selection and removal of the Police Superintendent, Civilian Office of Police Accountability (COPA) Chief Administrator, and Police Board members.
 - Setting Chicago Police Department (CPD) policy, in collaboration with CPD.
 - Establishing annual goals and evaluating annual progress for Police Superintendent, COPA Chief Administrator, and Police Board President.
 - Recommending ways to increase effectiveness and efficiency in the use of public safety resources.
 - Holding public meetings and promoting community engagement and transparency.
- District Councils key functions include:
 - Building connections between police and community
 - Collaborating in development and implementation of community policing initiatives
 - Ensuring community input for Commission efforts and ensuring that each District has a forum where residents can work to address concerns about policing in the District.

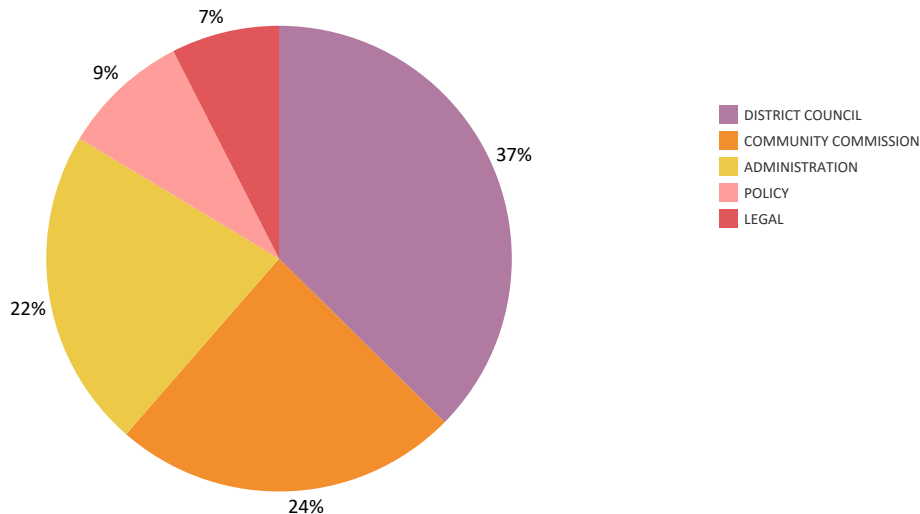
2025 KEY RESULTS

- Reviewed policies and practices on traffic stops, including extensive community engagement and engagement with subject matter experts, in order to engage with CPD, Illinois Attorney General, and Consent Decree Independent Monitor to develop traffic stops policy.
- Launched a search for a COPA Chief Administrator, which included community engagement and engagement with subject matter experts.
- Established goals for CPD, COPA, and Police Board, with clear deliverables and objectives; met quarterly to assess progress.
- Increased and improved communication between District Councils and CPD District Commanders, enabling District Council members to better address constituents' concerns.
- Supported District Council efforts to engage in district strategic planning efforts, strengthened the COPA mediation program, developed an alternative response pilot program, and informed on the development of a CPD workforce allocation plan.

2026 INITIATIVES

- Expand policy review and development activities, including a focus on traffic stops.
- Expand work to increase public safety, recommend ways to ensure that CPD resources are used appropriately, and recommend community-based, evidence-based solutions to violence.
- Formalize role for District Councils in the district strategic planning process, which will increase meaningful community engagement and strengthen district-level accountability.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

COMMUNITY COMMISSION FOR PUBLIC SAFETY AND ACCOUNTABILITY

The Community Commission for Public Safety and Accountability is made up of two bodies; a citywide Community Commission, which has oversight authority over the Chicago Police Department, the Civilian Office of Police Accountability, and the Police Board; and District Councils elected in each police district to work to improve policing and public safety in the districts. The Community Commission and District Councils work to bring police officers and Chicago residents together to plan, prioritize, and build mutual trust; strengthen the police accountability system; give Chicagoans a meaningful new role in oversight; and explore and advance alternative effective approaches to public safety.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	28	3,986,182	29	4,026,765

ALLOCATION

Personnel Services	3,358,449	3,686,829
Non-Personnel Services	627,733	339,936

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	5	931,950
POLICY Conducts critical research concerning how policing impacts various communities. The policy program assists in creating, drafting, and finalizing policies pertaining to the Chicago Police Department, the Civilian Office of Police Accountability, and the Police Board.	3	372,669
DISTRICT COUNCIL District Councils consist of elected community members for each police district. District Councils work to build connections between the police and the community, assist in the development and implementation of community policing initiatives, hold monthly public meetings, and obtain input on police department policies/practices.	11	1,569,864
COMMUNITY COMMISSION The Commission oversees the Chicago Police Department (CPD), the Civilian Office of Police Accountability (COPA), and the Chicago Police Board (CPB). The Commission's powers include: playing a central role in selecting and removing the Police Superintendent, COPA Chief Administrator, and Police Board members; setting Police Department policy; establishing annual goals and evaluating progress for CPD, COPA, and the Police Board; and promoting community engagement and transparency.	8	1,007,633
LEGAL The legal team provides legal counsel and support to the Executive Director and staff, Commissioners, and District Council members on matters related to Commission and District Council operations and affairs; ensures that the Commission's and District Councils' work complies with the law; performs legal research and provides legal counsel to Commissioners and District Council members regarding policies, initiatives, and programs under consideration by the Commission or District Councils.	2	314,426
TURNOVER		(169,777)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

COMMUNITY COMMISSION FOR PUBLIC SAFETY AND ACCOUNTABILITY

Per Section 2-80-16 of the Municipal Code, CCPSA's annual budget shall not be less than 0.22 percent of the annual appropriation of all non-grant funds for the Department contained in the annual appropriation ordinance for that fiscal year.

FUNDING FLOOR BASE CALCULATION	2026 RECOMMENDATION
CPD Fund 0100	1,956,602,588
CPD Fund 0610	9,644,527
CPD Fund 0740	28,334,820
CPD Fund 0994	100,000
CPD Fund 0B25	30,000,000
CPD Fund 0B65	3,555,977
TOTAL	<u>\$2,028,237,912</u>
0.22 Percent Floor	<u>\$4,462,123</u>

CCPSA BUDGET	2026 RECOMMENDATION
Personnel Services	3,203,829
Non-Personnel Services	339,936
Stipends	483,000
Total CCPSA Budget Allocation	4,026,765
Fringe*	<u>1,792,862</u>
TOTAL	<u>\$5,819,627</u>

*Fringe is calculated based on benefit expenditures from Finance General. This includes employee healthcare, pension, unemployment insurance, workers compensation and general liability insurance, social security (employ- er's share), and Medicare. The calculated fringe rate for 2025 is 55.96 percent.

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Community Services		
FUNDING COMPARISON BY DEPARTMENT		
Department	2025	2026
Chicago Department of Public Health	539,054,471	314,870,217
Chicago Commission on Human Relations	2,781,810	2,765,200
Mayor's Office for People with Disabilities	14,435,880	9,179,159
Department of Family and Support Services	704,727,154	632,560,045
Chicago Public Library	109,337,855	107,229,310
Total - Community Services	\$1,370,337,170	\$1,066,603,931

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

COMMUNITY SERVICES

CHICAGO DEPARTMENT OF PUBLIC HEALTH

KEY FUNCTIONS

As mandated by the Public Health Accreditation Board, as a big city nationally accredited health department, provide the following foundational public health services:

- Communicable disease prevention and control services, including syndemic and other infectious diseases, immunization services, and emergency preparedness.
- Chronic disease and injury prevention services, including mental health, violence prevention and tobacco and substance use prevention.
- Environmental public health, including mosquito control, food protection and environmental health assessment, permitting and inspection services.
- Maternal, infant, child, and adolescent health services.
- Promoting access to and linkage with clinical care through provision of STI, immunization and mental health services; funding partners to provide services; and supporting health care coordination and linkages.

All functions are undergirded by equity and efforts to close racial life expectancy gaps through place-based and hyperlocal approaches.

2025 KEY RESULTS

- Held 406 vaccination events citywide over the 2024-25 viral respiratory season, administering over 20,000 COVID and flu doses.
- Responded to 2,541 out of 2,638 (97.7%) environmental complaints from January - July 2025.
- Launched a 5-pronged summer overdose response, which reduced Opioid overdose EMS responses by 22% year-to-date compared to 2024, with 3,191 overdoses

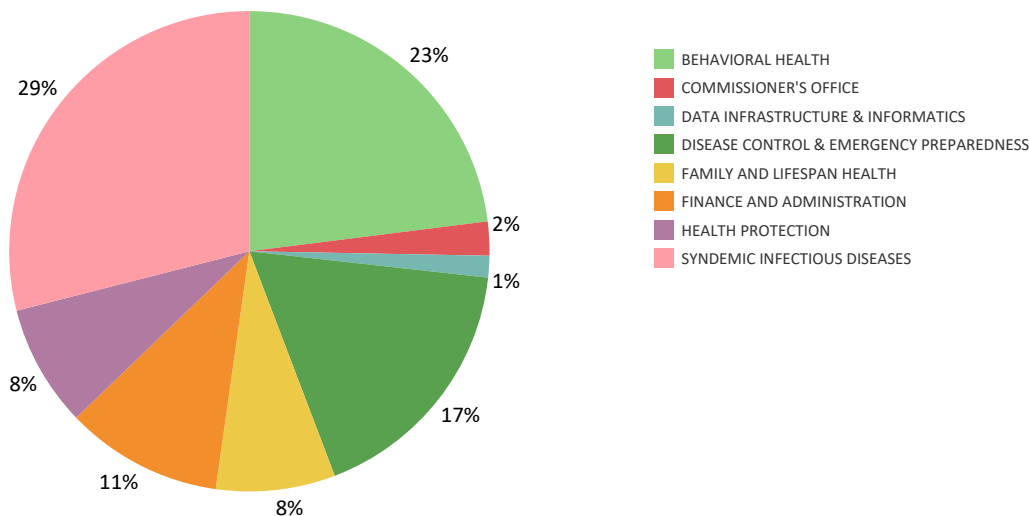
from January to June 2025 compared to 4,200 during the same period in 2024 and 5,300 in 2023.

- From January - July, 2025, completed nearly 10,000 inspections of food establishments across the City to ensure safe food practices that keep residents and visitors healthy.
- Through the expansion of peacekeepers, street outreach and hospital-based violence prevention, by end of July 2025, the City recorded 110 fewer homicides in 2025 than in 2024, a decrease of 32%.
- Increased the reach of families receiving post partum public health nurse home visits from 43% (2024) to 51% Reach (Q1 2025) in Priority Communities.
- Since May 2024, over 1000 individuals have been trained in suicide prevention.
- Initiated response to 1,940 (100%) of notifiable infectious diseases within 24 hours from January - June 2025.
- Over 1,300 unique individuals served at the City's mental health centers from January - June 2025.

2026 INITIATIVES

- Reduce opioid overdoses and homicide and nonfatal shooting victimizations by 20% relative to 2025 total.
- Increase lead remediation by 50% and lead testing rates among children aged one to three by 20%.
- Continue to support the Mental Health Equity Initiative network to serve nearly 40k residents with mental health and wraparound services.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO DEPARTMENT OF PUBLIC HEALTH
Department of Public Health

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund		0	10	1,640,000
Corporate Fund	309	75,532,392	334	57,413,178
Community Safety Fund		0		14,526,625
Opioid Settlement Fund	30	13,471,733	19	11,276,348
Vaping Settlement Fund	6	1,919,276	3	1,734,086
Construction and Demolition Debris Management Fund	1	524,070	1	30,980
COVID-19 Grant Fund	203	245,798,000	60	44,798,000
Entitlement Fund	81	13,467,000	76	13,467,000
Federal Grant Fund	284	110,553,000	217	146,090,000
Local Public and Private Grant Fund	2	1,058,000		150,000
State Grant Fund	54	8,481,000	42	7,607,000
Coronavirus Local Fiscal Recovery Fund	76	68,250,000	2	16,137,000
Total Full-time Equivalent Positions and Amounts	1,046	\$539,054,471	764	\$314,870,217

ALLOCATION

Personnel Services	133,406,502	103,016,496
Non-Personnel Services	405,647,969	211,853,721

Program Summary and Description	FTEs	2026 Funding
COMMISSIONER'S OFFICE The Commissioner's Office sets the strategic direction of the department and provides oversight across all bureau initiatives and clinical operations to ensure consistent progress toward departmental goals. This office includes the General Counsel which provides in-house legal counsel and strategic services, as well as the Public Information Unit which spearheads and executes the department's external communication strategy.	40	7,402,926
FINANCE AND ADMINISTRATION The Finance and Administration Bureau ensures organizational efficiency by managing contracts, budgets, procurement, and grant oversight with fiscal discipline to facilitate departmental initiatives. It leads Human Resources in attracting top talent, fostering employee engagement, and supporting workforce development. The bureau also oversees fleet and facilities operations, maintaining safe, reliable infrastructure to support daily functions and long-term strategic goals.	61	34,182,161

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs	2026 Funding
DATA INFRASTRUCTURE & INFORMATICS The Data Infrastructure and Informatics Bureau centralizes department-wide data to analyze progress on priority initiatives and identify areas for improvement. This bureau hosts the IT, epidemiology, and data science teams to establish a unified, secure, and scalable data foundation. This ensures data quality, accessibility, and ongoing legislative and regulatory compliance to facilitate data-informed decision-making.	29	4,687,378
FAMILY AND LIFESPAN HEALTH The Family and Lifespan Health Bureau provides evidence-informed services and health-promoting information to safeguard the health of people in all stages of life. Key initiatives include Family Connects Chicago, Supplemental Nutrition Assistance Program for Women, Infants, and Children (WIC), school-based oral, vision and sexual health services, reproductive health services and health promotion, chronic disease awareness and prevention, and the department-wide community engagement team.	91	25,937,065
DISEASE CONTROL & EMERGENCY PREPAREDNESS The Disease Control and Emergency Preparedness Bureau works to prevent and mitigate acute health threats. The Bureau tracks 70 notifiable diseases and responds to disease outbreaks. This includes working with local partners to offer relevant education and immunizations to prevent infectious disease morbidity and mortality. This bureau also is responsible for coordination among the healthcare system and preparation of the public in the event of a public health emergency.	117	56,490,096
BEHAVIORAL HEALTH The Behavioral Health Bureau aims to grow and strengthen behavioral health resources across Chicago to improve mental health and reduce violence and opioid-related fatalities. This bureau works to expand CDPH direct mental health services to complement community safety net systems. Behavioral Health staff implement an incident command structure to respond to seasonal trends in violence and overdose while continuously working with community to increase linkage to behavioral health services.	174	74,419,725
HEALTH PROTECTION The Health Protection Bureau is responsible for the department's regulatory responsibilities for food and lead. CDPH inspects and permits all food establishments citywide to ensure compliance with regulations and prevent foodborne illnesses. The Lead Poisoning Prevention and Healthy Homes programs detect and address exposures to lead hazards. Through strategic inspections and abatement, education campaigns and nurse case management, CDPH aims to permanently eliminate lead exposure to children.	145	26,525,062

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs ²⁰²⁶	Funding
SYNDEMIC INFECTIOUS DISEASES The Syndemic Infectious Diseases Bureau conducts surveillance and case management for HIV, TB, STIs and other opportunistic infections. Programs target screening and prevention activities amongst high-risk populations and connect individuals to wraparound support services. CDPH operates STI clinics and funds community clinics and CBOs to create a layered network of care.	107	93,655,462
TURNOVER		(8,429,658)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

COMMISSION ON HUMAN RELATIONS

KEY FUNCTIONS

- Investigates and adjudicates complaints of discrimination.
- Mediates community conflicts and conducts peace circles.
- Provides educational workshops.
- Advocates for and assists hate crime victims.

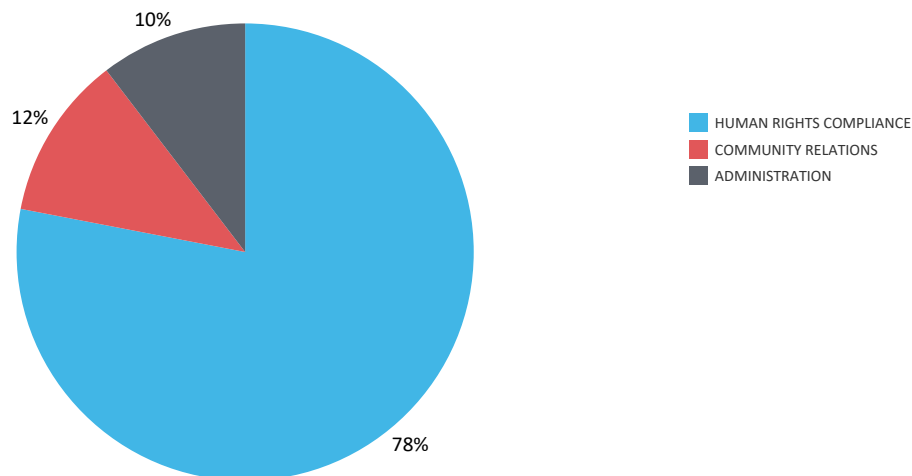
2025 KEY RESULTS

- Completed 173 investigations compared to 168 in 2024, and completed 65% of investigations within one year, as compared to 59% for the same period in 2024 (January – July).
- Released the 2024 Hate Crimes and Hate Incidents Report, which reports that Chicago led the nation with a 25.5% decline in hate crimes in 2024, yet anti-Jewish hate crimes rose 58% and anti-gay (male) hate crimes rose 25%.
- Convened three community meetings on the north, west, and south sides of the city to discuss the problem of Transfemicide, defined as the murder of Black, Indigenous, and People of Color (BIPOC) transgender women, with community residents to hear their concerns and work towards solutions in collaboration with our city partners, the Chicago Police Department, Department of Family & Support Services, and the Chicago Department of Health.

2026 INITIATIVES

- Work with the Mayor's Advisory Council on LGBTQ+ Issues and community representatives to develop strategies to reduce hate crimes in the LGBTQ+ community.
- Expand CCHR's education and outreach efforts to address the increase in anti-Jewish hate crimes.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO COMMISSION ON HUMAN RELATIONS

The Chicago Commission on Human Relations ("CCHR") promotes appreciation of Chicago's diversity and works to eliminate prejudice and discrimination. Commissioners, advisory councils, and staff conduct proactive programs of education, intervention, and constituency building to discourage bigotry and bring people together. CCHR enforces the Chicago Human Rights Ordinance and Chicago Fair Housing Ordinance.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	13	1,472,810	14	1,665,200
Entitlement Fund	7	1,309,000	6	1,100,000
Total Full-time Equivalent Positions and Amounts	20	\$2,781,810	20	\$2,765,200

ALLOCATION

Personnel Services	2,649,260	2,652,146
Non-Personnel Services	132,550	113,054

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	3	293,950
HUMAN RIGHTS COMPLIANCE Enforces the Chicago Human Rights and Fair Housing Ordinances. Investigates complaints of housing, employment, public accommodations, and credit discrimination based on race, color, ancestry, national origin, religion, disability, age (over 40), sex, sexual orientation, gender identity, marital status, parental status, military status, source of income, credit history (employment only), and criminal history (employment only).	15	2,212,752
COMMUNITY RELATIONS Responds to tensions that may arise due to racial, ethnic, and other forms of difference to prevent hate crimes and violence. Assist in conflict resolution through dialogue and understanding. Advocates for and assists hate crime victims, and provides human relations workshops and presentations on such topics as prejudice reduction, hate crimes, and bullying.	2	329,104
TURNOVER		(70,606)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

COMMUNITY SERVICES

MAYOR'S OFFICE FOR PEOPLE WITH DISABILITIES

KEY FUNCTIONS

- Administers the Home Modification Program for Chicagoans with disabilities of all ages and funds delegate agencies that coordinate accessibility upgrades such adding lifts to entrances, and bathroom and kitchen modifications.
- Leads the City of Chicago Americans with Disabilities Act, Title II Self-Evaluation and Transition Plan obligations.
- Conducts accessibility inspections of City-funded affordable housing units.
- Promotes and provides the Chicago Housing Locator Tool, a citywide accessible-affordable housing registry for renters with disabilities.
- Provides training to job seekers with disabilities while engaging with employers to promote inclusive hiring practices.
- Supports youth with disabilities through employment readiness programs, such as One Summer Chicago, and helps them gain an extensive skillset, while helping them understand disability rights.
- Delivers disability awareness and inclusion training and technical assistance for City departments and other organizations.
- Chairs and coordinates the citywide Access Officer program, an interagency collaboration, which provides training, technical assistance, and resources to increase knowledge of physical and communication access for people with disabilities.
- Coordinates and provides independent living programs, including helping people with disabilities ages 18-59 access resources, personal care assistance, and home-delivered meals.

- Participates in emergency operations planning for people with disabilities, including collaborating with OEMC, CFD, CPS, OPSA and BACP.

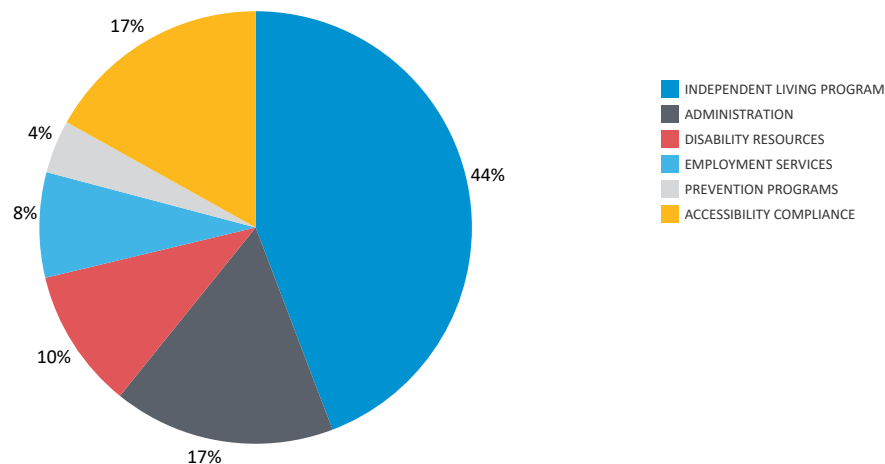
2025 KEY RESULTS

- Celebrated key milestones, including the 35th Anniversary of the ADA and the 25th year of the Home Modification Program, which has now surpassed 2,000 completed projects.
- Launched the Disabled Survivors of Gun and Community Violence HomeMod Program and distributing \$500 in cash assistance to K-12 students with disabilities across all 50 wards.
- Strengthened access to housing and employment outcomes for people with disabilities by maintaining the Chicago Housing Locator Tool, with over 25,800 monthly searches, and placing 165 job seekers with disabilities in roles including IT and local universities.
- Advanced accessibility compliance, including having a 25% increase in permit reviews and completing the assessment of 126 City facilities under the Title II Self Evaluation federal requirements.
- Provided language access and disability training through 1,448 hours of ASL interpretation and 31 Disability and Access training sessions across City departments, sister agencies, ward events, and other community partners.

2026 INITIATIVES

- Expand community engagement on accessibility compliance across the City of Chicago
- Explore pathways to establish a Disability Hiring Preference within City of Chicago government
- Collaborate with stakeholders to develop an Access and Functional Needs Annex

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

MAYOR'S OFFICE FOR PEOPLE WITH DISABILITIES

The Mayor's Office for People with Disabilities ("MOPD") promotes total access, full participation, and equal opportunity in all aspects of life for people with disabilities through education and training, advocacy, and direct services.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	27	3,335,880	27	3,263,159
Entitlement Fund	10	5,308,000	10	5,341,000
Federal Grant Fund	3	601,000	3	535,000
Local Public and Private Grant Fund		312,000		40,000
Coronavirus Local Fiscal Recovery Fund		4,879,000		0
Total Full-time Equivalent Positions and Amounts	40	\$14,435,880	40	\$9,179,159

ALLOCATION

Personnel Services	4,460,522	4,474,211
Non-Personnel Services	9,975,358	4,704,948

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	13	1,571,697
EMPLOYMENT SERVICES Provides intensive one-on-one and in group settings Social Security Administration services, (Benefits Analyses) to SSI/SSDI recipients currently working or have recent job offers. This is an effort to accurately clarify the impact of work on the SSA and Public benefits with the support of Community Service providers particularly those in the targeted underserved areas.	8	743,936
ACCESSIBILITY COMPLIANCE Responsible for reviewing and approving public and private entities in the City for compliance with local, state, and federal disability rights and accessibility laws.	11	1,601,522
PREVENTION PROGRAMS Provides educational and referral services for substance abuse prevention, since focusing on underage drinking and marijuana use by youth who are deaf and hard of hearing. Programs also implement other strategies for increasing self-esteem, and encouraging positive lifestyles.	2	377,142
DISABILITY RESOURCES Enrolls clients in appropriate programs for services and assistance. Advocates on behalf of clients when appropriate, enabling them to live independently.	6	991,843
INDEPENDENT LIVING PROGRAM Supports services designed to enhance independent living and quality of life for people with disabilities, including individualized needs assessment, in-home assistive devices, and personal care or homemaker services.		4,191,599
TURNOVER		(298,580)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

COMMUNITY SERVICES

DEPARTMENT OF FAMILY AND SUPPORT SERVICES

KEY FUNCTIONS

- Manages community-based Chicago early learning programs including, Early Head Start, Head Start, Preschool for All and Prevention Initiative.
- Supports programs for survivors of gender-based violence including counseling, advocacy, emergency financial assistance, housing, and legal services.
- Manages the City's shelter-bed network program and provides outreach and supportive services for people experiencing homelessness.
- Connects Chicagoans to supports services and resources through the six Community Service Centers and funding for legal services, food, and rental assistance.
- Provides seniors nutrition, in-home and caregiver support services and social, fitness, wellness and recreation activities at 21 regional and satellite centers.
- Coordinates five reentry centers offering career counseling, job readiness training, and case management services assisting over 2,250 returning residents annually.
- Leads enrichment and employment opportunities and prevention and intervention program models that leverage the assets and strengths of youth ages 6-24.

2025 KEY RESULTS

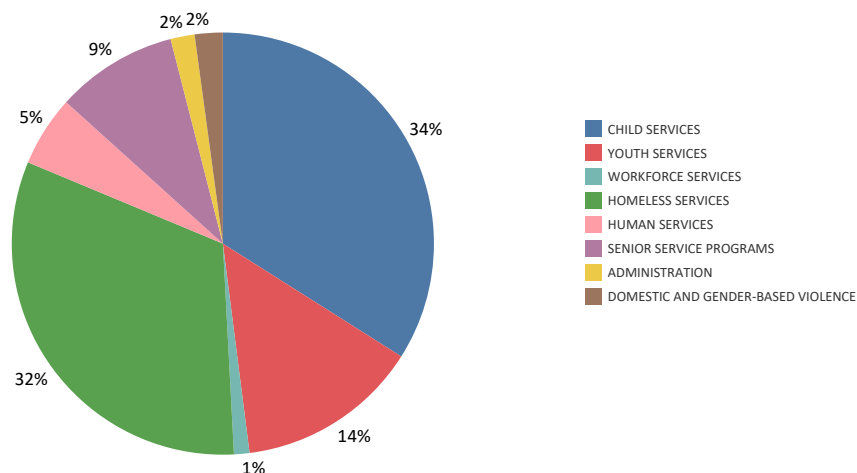
- Continued expanded investment in rapid rehousing that has supported 1,000 existing and over 300 new households with housing; an additional 167 households will be housed by December.
- Through the Emergency Financial Assistance for Survivors of Gender-Based Violence program, an estimated 4,100 survivors will receive \$1,000 payments throughout 2025.

- Provided more than 31,122 job opportunities citywide for youth ages 14-24 through One Summer Chicago, of which 19,454 were funded through DFSS delegates; 884 of those opportunities continue year-round.
- Through the My CHI. My Future. Safe Spaces for Youth program, DFSS delegates employed 224 young people who planned and hosted dozens of events that provided safe spaces for thousands of youth (ages 13-19) and their families to engage in their community during critical out-of-school periods.
- The Home Delivered Meals program is on track to provide 4.5 million meals to 13,000 seniors. The program provides both nutritional support and senior check-ins by the delivery drivers.

2026 INITIATIVES

- In partnership with DOH, will fund the Shelter Infrastructure Initiative awarding \$40M in funding (\$20M in federal HOME-ARP funds; \$20M City Bond funds) across 10 homeless shelter programs for facility improvements to better serve people safely and with dignity. The investment will transition beds to more non-congregate settings, address deferred maintenance, and increase ADA accessibility.
- Qualified homeless shelters will include programs geographically distributed across the City, serving a variety of subpopulations experiencing homelessness: families with children; single adults; returning citizens; and youth ages 18-24.
- Maximize \$15M in CDBG-DR funds for the Disaster Relief Assistance Program to provide reimbursement assistance for residents who have documented expenses that have been incurred as a result of the storms in 2023 and 2024.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

DEPARTMENT OF FAMILY AND SUPPORT SERVICES

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund		0	37	6,056,000
Corporate Fund	124	164,759,154	87	114,180,283
Community Safety Fund		0	8	62,323,347
Houseshare Surcharge - Homeless Services Fund		13,708,000		11,192,277
Houseshare Surcharge - Domestic Violence Fund		9,016,000		5,688,138
COVID-19 Grant Fund	4	54,221,000	3	44,443,000
Disaster Recovery Fund		0	3	15,510,000
Entitlement Fund	28	24,644,000	26	24,644,000
Federal Grant Fund	244	134,412,000	240	146,607,000
Local Public and Private Grant Fund		3,346,000		4,191,000
Program Income Fund		209,000		150,000
State Grant Fund	22	190,967,000	29	192,968,000
Coronavirus Local Fiscal Recovery Fund	21	109,445,000		4,607,000
Total Full-time Equivalent Positions and Amounts	443	\$704,727,154	433	\$632,560,045

ALLOCATION

Personnel Services	78,045,359	79,756,158
Non-Personnel Services	626,681,795	552,803,887

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	80	11,709,361
CHILD SERVICES	77	215,732,336
Manages comprehensive Head Start and Child Care programs serving families of children ages birth to 12.		
YOUTH SERVICES	27	88,946,411
Coordinates out-of-school activities, counseling, and mentoring programs for youth ages six to 18. Provides employment and training activities for youth and provides an alternative for youth entering the juvenile justice system through the Juvenile Intervention Support Center.		
HOMELESS SERVICES	49	203,804,108
Coordinates programs for people who are homeless or at imminent risk of homelessness as well as funds community agencies that provide housing and other supportive services. Assists with non-life-threatening situations by providing well-being checks, responding to requests for emergency shelter or relocation, and social services.		
DOMESTIC AND GENDER-BASED VIOLENCE	9	13,471,247
Collaborates with a network of community-based delegate agencies to provide victims of domestic and gender-based violence and their families with support and services.		

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs ²⁰²⁶	Funding
WORKFORCE SERVICES Provides workforce services through a coordinated network of service provider agencies that collaborate to provide quality programs and assistance to job seekers and employers. Provides programs tailored to the needs of underserved populations such as returning citizens, veterans, persons with disabilities, and immigrants.	6	7,496,318
SENIOR SERVICE PROGRAMS Provides adults ages 60 and older with access to services to remain healthy, safe, and independent. Services include the golden diners program, home-delivered meals, elder neglect services, emergency medical transportation, and a variety of social and recreational activities at regional and satellite centers.	131	59,290,900
HUMAN SERVICES Operates six community service centers located throughout the city providing a range of resources such as rental assistance, case management, and veteran's services.	54	34,316,652
TURNOVER		(2,207,288)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

COMMUNITY SERVICES

CHICAGO PUBLIC LIBRARY

KEY FUNCTIONS

- Offers safe and welcoming spaces in all 77 neighborhoods, fostering community and belonging.
- Provides core library services, responsive programming, and technology to allow Chicagoans to achieve goals and connect with their community.
- As the largest provider of free early literacy program and internet access, supports reading, lifelong learning, and discovery for all ages.
- Serves as a trusted anchor, connecting residents to essential services like broadband and revitalizing neighborhoods through partnership and outreach.
- Champions intellectual freedom and diversity of thought by upholding the freedom to read and access information.
- Fosters connections, empowerment, inspiration, and imagination, continually reimagining the Department's community role.

- Offered teen internships at every branch, scaled Jump Into Reading, and delivered more than 75,000 personalized learning and digital support sessions.
- Processed over 300 linear feet from the Harsh Collection, launched new cultural programs, and celebrated the Carter G. Woodson Regional Library's 50th Anniversary.

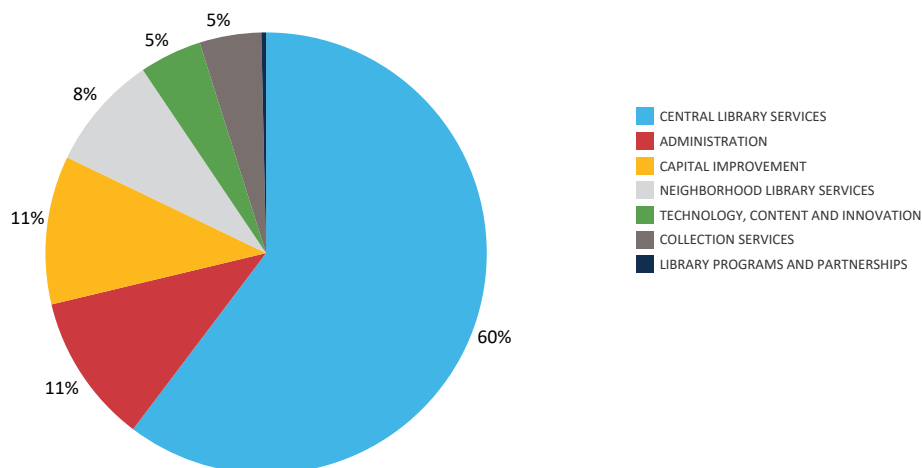
2026 INITIATIVES

- Advance new branches in Woodlawn, Back of the Yards, and West Humboldt Park—plus plans for a branch at the Obama Presidential Center.
- Finalize a new Strategic Plan and complete our Equity Assessment, guided by public input and focused on safety, youth engagement, digital transformation, and civic resilience.
- Continue work on a new Mexican and Latine Heritage Archive, while expanding programs that reflect Chicago's diversity.

2025 KEY RESULTS

- A landmark agreement with Chicago Public Schools is enabling automatic library accounts for all students. In 2025, we expanded outreach, deepened out-of-school learning, and entered a new stage focused on usage, equity, and enrichment.
- Launched a public-driven strategic planning process, formed an AI Working Group, and began reimagining HWLC as a next-generation civic and digital anchor.
- Expanded ESL, eased ID rules, and launched systemwide inclusion training. We also created a Safety Taskforce to strengthen physical and psychological safety.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO PUBLIC LIBRARY

The Chicago Public Library ("CPL") system supports Chicagoans in their enjoyment of reading, pursuit of learning, and access to knowledge. CPL provides equal access to information, ideas, and technology at neighborhood locations.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Library Fund	1,030	88,824,855	962	86,757,310
Federal Grant Fund		2,000,000		2,000,000
State Grant Fund	72	18,513,000	72	18,472,000
Total Full-time Equivalent Positions and Amounts	1,102	\$109,337,855	1,034	\$107,229,310

ALLOCATION

Personnel Services	81,413,935	83,789,942
Non-Personnel Services	27,923,920	23,439,368

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	78	12,144,996
COLLECTION SERVICES Selects new library materials including books, movies, music, and other print, audio, and digital media. Manages the integration of new materials into the library system, and maintains records regarding the library collections.		5,000,000
CAPITAL IMPROVEMENT Improves library services by renovating and constructing library facilities.		12,050,000
CENTRAL LIBRARY SERVICES Provide public service at the Harold Washington Library Center and Popular Library at Water Works. Assist visitors of all ages in locating materials and information; utilizing library computers and online resources; requesting books, movies and music in print and electronic format; conducting programs, outreach and information and referral services. Conduct patron account services and maintain patron records; conduct collection maintenance and materials delivery.	858	66,839,472
NEIGHBORHOOD LIBRARY SERVICES Provide public service at 78 branches and 3 regional libraries. Assist visitors of all ages in locating materials and information; utilizing library computers and online resources; requesting books, movies and music in print and electronic format; conducting programs, outreach and information and referral services. Conduct patron account services and maintain patron records; conduct collection maintenance and materials delivery. Manage facility maintenance and security needs.	67	9,350,970

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs	2026 Funding
TECHNOLOGY, CONTENT AND INNOVATION Plays key roles in the following areas: selection, processing, cataloging, circulation and on-going management of the library's collections; technology planning; coordinating a cohesive presence among CPL's virtual and physical technology environments; and preserving, archiving, digitizing and making available the Harold Washington' Library Center's Special Collections.	31	5,057,613
LIBRARY PROGRAMS AND PARTNERSHIPS Develops and coordinates cultural, civic, and educational programs and resources for patrons with a focus on innovative community-based learning practices.		379,582
TURNOVER		(3,593,323)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

City Development		
FUNDING COMPARISON BY DEPARTMENT		
Department	2025	2026
Department of Housing	237,989,603	169,252,026
Department of Cultural Affairs and Special Events	72,064,225	62,003,597
Department of Planning and Development	132,499,758	121,232,815
Total - City Development	\$442,553,586	\$352,488,438

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF HOUSING

KEY FUNCTIONS

- Leads research and development of City housing policy issues to promote an equitable distribution of affordable housing across the City.
- Manages the development of affordable multi-and single-family housing, and provides financing through Low-Income Housing Tax Credits, Tax Exempt Municipal Bonds, Federal resources, TIF, City grants and loans.
- Implements housing and neighborhood preservation programs and initiatives to eliminate blight, rehabilitate deteriorated vacant and abandoned housing and redevelop neighborhoods.
- Provides homebuyer and homeowner assistance including home purchase assistance, emergency repairs, counseling, energy efficiency improvements and financing programs.
- Leads research and development of City housing policy issues to expand access and choice for residents and protect their right to quality homes.

2025 KEY RESULTS

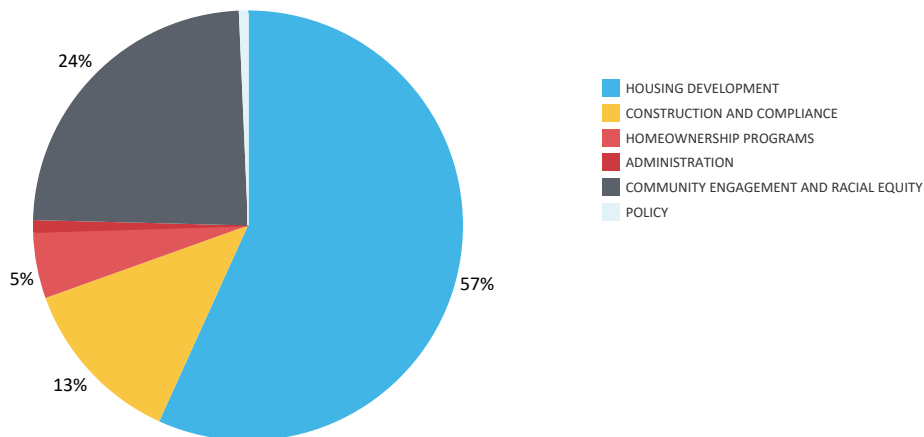
- To date, 4,063 units have been built, rehabbed, or preserved. In Summer 2025 alone, 422 new units were completed and construction is ongoing for 1,600 more.
- Facilitated the acquisition and rehabilitation of vacant and abandoned homes. To date, DOH has acquired 78 buildings and transferred 72 to local developers for rehabilitation.
- Established 13 affordable housing developments with 175 Permanent Supportive Housing.
- Developed and advanced the Green Social Housing Ordinance, which was successfully passed by City Council.

- Implemented the successful Green Homes Chicago pilot program, advancing an equitable clean energy transition through whole-home retrofits of 1- to 4-unit homes.
- Released the Draft 2025 Architectural & Technical Standards Manual (ATSM), developed in collaboration with industry partners in order to streamline development requirements, clarify design standards, and support Mayor Johnson's Cut the Tape initiative.
- Launched the 2025 Qualified Allocation Plan (QAP), aligning with Mayor Johnson's agenda to promote a fair, accessible, and sustainable housing market.
- Multifamily Finance closed on proposals to provide approximately \$127.6M in City financial assistance supporting nearly \$344.6M in development across seven affordable housing proposals in transit-served locations, creating 505 new units, of which 419 units are legally-restricted affordable housing.

2026 INITIATIVES

- Implement the next Five-Year Housing Plan.
- Launch the Green Social Housing development program.
- Complete the final acquisition and rehabilitation projects for selected grantees in the non-congregate shelter acquisition program.
- Implement the 2025 Qualified Allocation Plan (QAP) and the 2025 Architectural Technical Standards Manual (ATSM).
- Initiate construction on new developments through the Green Social Housing development program.
- Investment of \$40M in bond funds to support long-term recovery from storm damage in 2023 and 2024 for the Flood Repair Program to provide flood mitigation and prevention repairs for up to 1,600 residents in impacted communities.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF HOUSING

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	8	1,346,000	8	1,377,000
Corporate Fund	23	10,768,431	23	10,316,613
Affordable Housing Opportunity Fund	6	1,229,022	6	1,078,079
Tax Increment Financing Administration Fund	15	1,178,150	28	2,397,334
COVID-19 Grant Fund	1	32,155,000	1	27,171,000
Entitlement Fund	45	46,601,000	45	13,593,000
Federal Grant Fund	24	85,411,000	10	73,965,000
Local Public and Private Grant Fund		10,935,000		7,216,000
Program Income Fund		28,593,000		13,388,000
State Grant Fund	1	19,773,000	1	18,750,000
Total Full-time Equivalent Positions and Amounts	123	\$237,989,603	122	\$169,252,026

ALLOCATION

Personnel Services	15,898,818	15,423,657
Non-Personnel Services	222,090,785	153,828,369

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	13	1,499,611
HOUSING DEVELOPMENT Creates and preserves affordable housing. Leverages federal, state and local financial resources to support the construction and rehabilitation of family, senior, and supportive housing. Manages programs and initiatives that target troubled, vacant, and abandoned properties for restoration as affordable housing, and to support neighborhood revitalization efforts.	36	96,649,013
COMMUNITY ENGAGEMENT AND RACIAL EQUITY Designs and leads community engagement, racial equity, and strategic initiatives within and across departments, sister agencies and community-based organizations. Promotes services and programs throughout all 77 community areas by partnering with delegate agencies.	12	40,716,625
HOMEOWNERSHIP PROGRAMS Promotes homeownership opportunities for first-time homeowners, low-and moderate-income residents, and working families. Provides assistance to finance repairs and preserve owner-occupied buildings. Provides mortgage loans, down payment and closing cost assistance, and housing counseling services.	11	8,474,476
CONSTRUCTION AND COMPLIANCE Ensures construction and programmatic compliance on housing projects that receive federal, state and City financial assistance. Reviews plans and performs inspections during various stages of development.	43	21,731,083

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2026	Funding
POLICY Engages community, industry, and other departments and evaluates evidence and research to develop legislative and policy approaches to housing issues based on DOH mission and values. Manages administration of ARO and CCLT. Produces public data on DOH activities, including Quarterly Reports.	7		1,141,380
TURNOVER			(960,162)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

CITY DEVELOPMENT

DEPARTMENT OF CULTURAL AFFAIRS AND SPECIAL EVENTS

KEY FUNCTIONS

- Presents iconic festivals central to Chicago's cultural history including staples like the Chicago Blues, Jazz, Gospel and House Music Festivals, and the Taste of Chicago.
- Supports creative workers and arts organizations through equitable grant funding, professional development, residencies, and initiatives citywide.
- Coordinates Maxwell Street and various farmers' markets with programming, funding, and marketing assistance.
- Through the Chicago Film Office, approves film permits and supports the TV and film industry to strengthen local production and attract global interest.
- Oversees public art projects in neighborhoods and manages the Chicago Public Art Collection.
- Activates the Chicago Cultural Center with a dynamic mix of exhibitions, concerts, artist residencies, film screenings, and architectural tours — drawing over 400,000 annual visitors.

2025 KEY RESULTS

- Advanced 36 public art projects in 19 wards, with a \$10.6M investment from multiple sources.
- Awarded cultural grants — Individual Artists Program, CityArts, Chicago Presents, and Neighborhood Access are distributing over \$8M in new funding, including a \$1.5M increased investment in direct-to-artist funding.
- The Chicago Film Office processed over 750 filming permits, up from last year, and supported major national, award-winning TV productions.
- Launched ExperienceDCASE, bringing critical

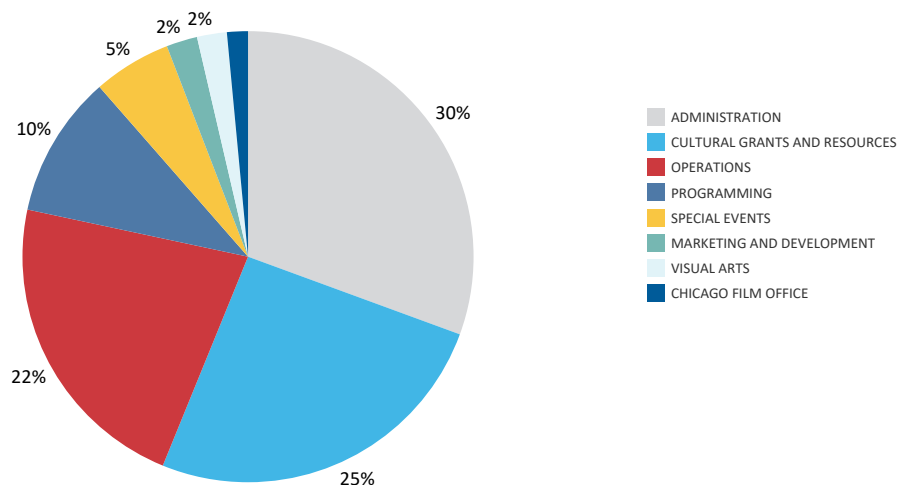
resources and departmental information directly to City wards and residents.

- Launched Phase 2 of the Creative Worker Rights: Art is Labor campaign, developing a learning framework on pay equity, contracting, and labor law.
- The Operations Division approved over 200 special events permits citywide — spanning cultural, artistic, social, and recreational activities.
- The Chicago Made Professional Development Series launched with workshops on public art, event production, storytelling, taxes, and legal support for freelance artists.
- Healing Arts Chicago continued services in City mental health centers and expanded to CDPH agencies supporting Substance Use Recovery/Harm Reduction.

2026 INITIATIVES

- Host International Jazz Day — Lead Chicago's role as UNESCO's 2026 host city with citywide performances, workshops, and neighborhood activations celebrating its jazz and blues heritage.
- Expand Neighborhood Artist Residencies — Grow public art residencies and exhibitions on the South and West Sides, focusing on underrepresented voices and accessible application processes.
- Increase Live/Work Artist Spaces — Partner with Planning and Development to reform zoning and permitting, making affordable artist housing and workspaces more available.
- Grow Arts Relief Fund — Extend the Arts Relief Fund to provide income support, legal/tax resources, and fair-pay protections through Chicago Made and ExperienceDCASE.
- Boost Cultural Tourism — Elevate signature festivals and events into a global culture campaign to attract visitors and increase citywide economic impact.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF CULTURAL AFFAIRS AND SPECIAL EVENTS

The Department of Cultural Affairs and Special Events ("DCASE") is dedicated to enriching Chicago's artistic vitality and cultural vibrancy. This includes fostering the development of Chicago's non-profit arts sector, independent working artists and for-profit arts businesses; providing a framework to guide the City's future cultural and economic growth, via the 2012 Chicago Cultural Plan; marketing the City's cultural assets to a worldwide audience; and presenting high-quality, free and affordable cultural programs for residents and visitors.

FUND SOURCE(S)	FTEs	2025	FTEs	2026
		Appropriation		Recommendation
Special Events and Municipal Hotel Operators' Occupation Tax Fund	81	44,292,225	80	43,667,597
Federal Grant Fund		564,000		296,000
Local Public and Private Grant Fund		13,042,000		12,876,000
State Grant Fund		521,000		254,000
Coronavirus Local Fiscal Recovery Fund		13,645,000		4,910,000
Total Full-time Equivalent Positions and Amounts	81	\$72,064,225	80	\$62,003,597

ALLOCATION

Personnel Services	7,917,077	8,292,449
Non-Personnel Services	64,147,148	53,711,148

Program Summary and Description	FTEs	2026 Funding
VISUAL ARTS	13	1,327,217
Consists of Exhibitions and Public Art. Curate, develop, and install exhibitions at the Chicago Cultural Center, Millennium Park, Chicago Riverwalk, City Galleries, and various neighborhood locations to enhance Chicago's cultural landscape through dynamic exhibitions. Oversee the City of Chicago's public art collection, ensuring it reflects the city's vibrant identity and community values. Manage the Chicago Percent for Art program and the CTA Arts in Transit initiative, integrating art into pub		
ADMINISTRATION	21	19,124,233
SPECIAL EVENTS		3,500,000
Coordinates privately produced events held in the City of Chicago including festivals, music festivals, athletic events, area filming and major civic celebrations by ensuring these events have the proper permits. Communicates with hosting neighborhoods and sister government agencies for safe operations.		

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2026 Funding
OPERATIONS Consists of Facility Operations, Event Operations, and Permits. Facilities include the Chicago Cultural Center, 72 East Randolph Street, Clarke-Ford House Museum, and support of projects and events in Millennium Park. Event Operations coordinates with hosting neighborhoods and sister governmental agencies for safe operations of privately produced events held in the City of Chicago, such as outdoor festivals, athletic events, and major civic celebrations. Permits processes special event applicati	11	13,861,331
PROGRAMMING Consists of Performing Arts, Production, and Visitor Engagement. Coordinates, produces, and provides support for DCASE and privately produced events, such as concerts, festivals, programs, theatrical and dance performances, city markets, and major cultural events. Produces and presents world-class public programs that showcase Chicago arts organizations and individual artists. Provides access to cultural programs for Chicago residents, attracts visitors and businesses from around the world, mana	12	6,374,782
CULTURAL GRANTS AND RESOURCES Consists of Grants, Cultural Resources, and Arts Education. Administers cultural grants to local artists and arts organizations. Develops and implements grantmaking, community engagement, outreach, partnerships, professional development, and technical assistance strategies to strengthen the capacity of Chicago's arts and culture sector and connect artists and arts organizations with City of Chicago grants, resources, facilities, processes, and procedures. Develops, administers, and collaborates	9	15,984,894
MARKETING AND DEVELOPMENT Promotes arts agenda of the City of Chicago and the cultural community for a wide range of cultural programs for the public and local arts sector. via communication such as marketing, public relations, social media, graphic and print jobs, web and e-communications.	8	1,390,298
CHICAGO FILM OFFICE Leads the City of Chicago's efforts to attract and advance the production of feature films, television series, commercials, documentaries, and all forms of screen entertainment. Serves as a one-stop liaison for filmmakers on all City production needs including permits, city services, logistical support, and community engagement. Assists the cultural film community with resources and logistical assistance with film festivals.	6	931,880
TURNOVER		(491,038)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

CITY DEVELOPMENT

DEPARTMENT OF PLANNING AND DEVELOPMENT

KEY FUNCTIONS

- Manages economic development initiatives through financial assistance programs, City land sales and other efforts to catalyze private investment.
- Leads unity and citywide planning efforts to help improve neighborhoods, industries, land uses, and related local and regional goals.
- Administers the City's zoning ordinance to ensure neighborhood development aligns with the municipal code, local planning goals and best practices.
- Issues community-driven requests for development proposals at strategic locations, especially along underserved West and South Side commercial corridors.
- Implements sustainable growth initiatives including the development of new and improved open spaces and policies that foster climate resiliency.
- Leads historic preservation efforts by assisting property owners, public agencies, and individuals with tools and legislation that protect Chicago's historic resources.

2025 KEY RESULTS

- On target to meet the goal of making 700 vacant City lots available for private purchase, with 387 parcels offered in April, 44 in August, and approximately 300 anticipated in October, all through the City's land sale portal ChiBlockBuilder.com.
- The Missing Middle initiative will exceed its 2025 goal of 120 West and South Side lot listings for market-rate housing construction, with 98 listed to date and more than 50 anticipated this fall. Meanwhile, the goal of closing every North Lawndale Missing Middle project

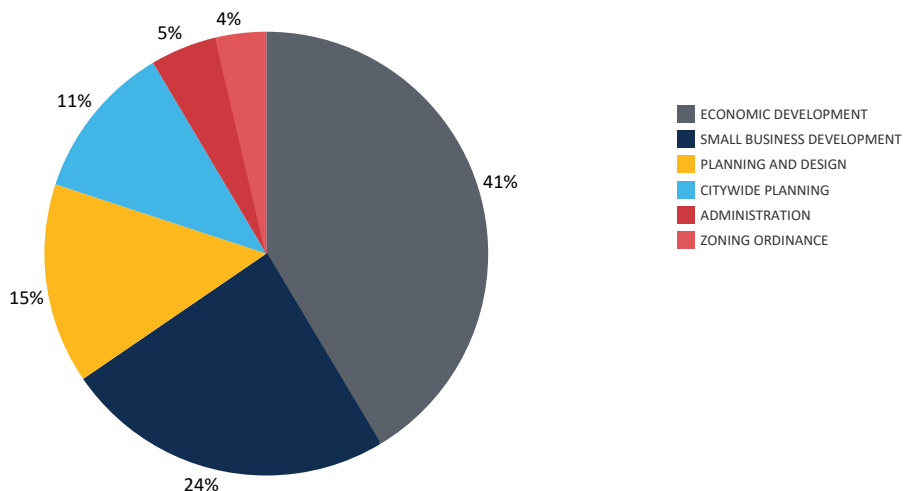
will advance with 24 sales to be finalized along with the remaining 12 by the end of the year.

- Expecting to exceed the 2025 goal of awarding \$60M in medium and large capital improvement grants to at least 30 organizations. Meanwhile, DPD is approximately halfway toward the goal of making pre-development grant awards to 15 organizations, with the remainder anticipated this fall.
- On pace to exceed the 2025 goal of awarding at least \$88 million in small grants to at least 375 recipients.

2026 INITIATIVES

- Finalize a 20-year update to the Calumet Area Land Use Plan and Design Guidelines by the 3rd quarter of 2026 and initiate a new planning study in an industrial corridor to be determined through ongoing public engagement and analysis.
- Close on the sales of more than 50 Missing Middle lot listings in Chatham, South Chicago and Morgan Park and make at least 75 additional lots available for Missing Middle housing construction in other West and South Side neighborhoods.
- Award at least \$60M in medium and large capital improvement grants to at least 30 organizations and pre-development grants to at least 15 nascent projects.
- Award at least \$110M in small capital improvement grants to at least 400 small businesses and organizations.
- Implement the Commercial Corridor Storefront Activation Program through pending partnerships with up to 10 business organizations.
- Invest \$5M in CDBG-DR funds for construction of five to six Permeable Outdoor Plazas (POP!) to help with urban flooding and double as community spaces in areas impacted by storms in 2023 and 2024.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF PLANNING AND DEVELOPMENT

As the principal planning agency for the City of Chicago, the Department of Planning and Development ("DPD") promotes the comprehensive growth and sustainability of the City and its neighborhoods. DPD also oversees the City's zoning and land use policies and employs a variety of resources to encourage business and real estate development, historic preservation, accessible waterfronts, walkable neighborhoods, and related community improvements.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	111	15,374,675	111	14,686,249
Tax Increment Financing Administration Fund	65	9,798,085	65	10,426,157
Neighborhoods Opportunity Fund	4	66,638,541	4	66,629,002
Citywide Adopt-a-landmark Fund		11,076,425		9,441,375
Local Impact Fund		12,851,032		12,851,032
Disaster Recovery Fund		0		5,000,000
Entitlement Fund	13	1,677,000	13	1,706,000
Federal Grant Fund		608,000		0
Local Public and Private Grant Fund		502,000		285,000
Coronavirus Local Fiscal Recovery Fund	2	13,974,000	1	208,000
Total Full-time Equivalent Positions and Amounts	195	\$132,499,758	194	\$121,232,815

ALLOCATION

Personnel Services	19,895,165	19,970,472
Non-Personnel Services	112,604,593	101,262,343

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	42	5,994,618
ECONOMIC DEVELOPMENT Promotes an equitable approach to community development to ensure all Chicago neighborhoods benefit from new public and private investment. Coordinates the strategic allocation of department financial tools and other resources, including tax increment financing, property tax incentives, workforce development grants, and City-owned land sales. Reviews and monitors City-assisted projects to verify compliance and coordinates projects with other public agencies.	24	50,963,568
ZONING ORDINANCE Administers the City's zoning code to ensure land use compliance for all properties located within city limits, especially new development projects, such as Planned Developments, Lakefront Protection projects, and proposals requiring special uses, variations and administrative relief. Monitors voluntary developer payments to the Neighborhood Opportunity Bonus system. Reviews applications that require approval for signs and landscaping.	41	4,479,626

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2026 Funding
PLANNING AND DESIGN Creates neighborhood, community, and regional plans that improve the quality of life of residents by enhancing the design of Chicago's built environment, which includes: advancing equitable and effective land use strategies; engaging and educating communities on concepts, processes, and tools that impact them; triaging information related to matters of the built environment and helping foster clear communication between City departments; and supporting equitable economic development initiatives.	38	17,976,187
CITYWIDE PLANNING Creates citywide comprehensive plans, sustainability and open space plans. Oversees citywide vacant land sale policy and administration and rails to trails projects. Coordinates the designation of official City landmarks and reviews proposed work to existing landmark buildings and structures. Promotes the preservation of historic buildings through incentives, preservation planning, public outreach, and technical assistance.	30	14,040,605
SMALL BUSINESS DEVELOPMENT Empowers small businesses and strengthens business. Supports equitable investment in commercial and industrial corridors by providing grants, training, information, and the tools to build, manage, and grow resilient businesses. Maintains vital relationships and provides support for local delegate agencies which bolsters neighborhood business communities.	19	29,544,047
TURNOVER		(1,765,836)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

		Regulatory
FUNDING COMPARISON BY DEPARTMENT		
Department	2025	2026
Office of Inspector General	14,216,198	14,297,022
Department of Buildings	39,704,856	39,368,782
Department of Business Affairs and Consumer Protection	49,837,373	36,187,606
Department of Environment	2,399,239	52,421,063
Chicago Animal Care and Control	7,519,976	7,640,468
License Appeal Commission	206,624	209,988
Board of Ethics	985,480	925,597
Total - Regulatory	\$114,869,746	\$151,050,526

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

OFFICE OF THE INSPECTOR GENERAL

KEY FUNCTIONS

- Conducts independent, external government performance audits providing objective, evidence-based analysis, including creating and maintaining interactive data visualization dashboards and published reports of findings and recommendations to City departments and City Council.
- Conducts criminal and administrative investigations of allegations of misconduct, waste, abuse, and mismanagement by City officials, employees, contractors, vendors, lobbyists, and licensees supporting administrative disciplinary, prosecutorial, contractor debarment, and civil recovery outcomes.
- Conducts independent, quantitative, and qualitative evidence-based evaluations, inspections, and reviews reported in published findings and recommendations with the goals of fostering public trust in and improving the operations, programs, policies, and practices of the Chicago Police Department (CPD), the Civilian Office of Police Accountability, and the Police Board.
- Reviews, monitors, and audits the City's employment actions to ensure compliance with applicable laws and to prevent and address improper considerations in City hiring and promotion decisions.

2025 KEY RESULTS

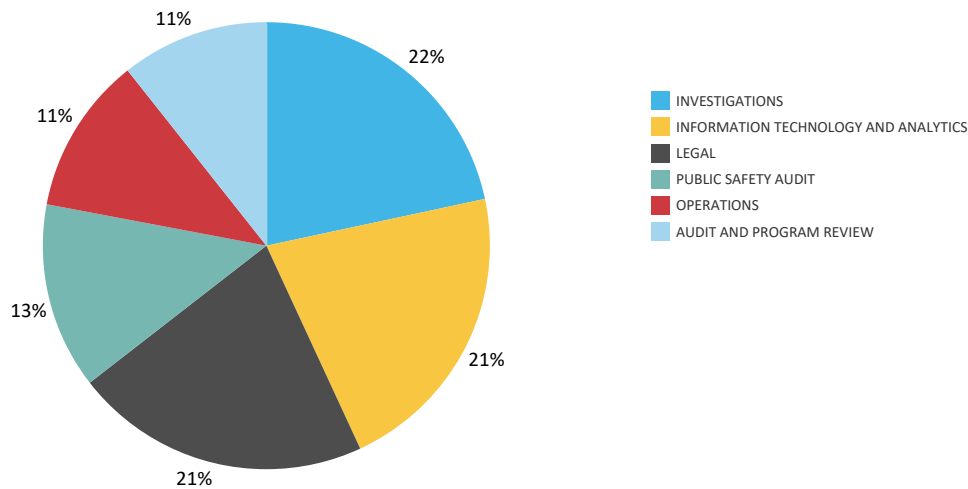
- Included in collaboration with law enforcement and prosecutorial entities, and in debarment and Board of Ethics proceedings, pursued criminal and administrative cases against City actors committing misconduct.

- Meaningfully engaged with Chicago's communities and completed substantive, human-centered fieldwork in the service of our performance audit work, engaged with communities across Chicago's neighborhoods to raise awareness of OIG and to collect lived experiences of Chicagoans to inform OIG's work.
- Continued to update and expand the data dashboards which make up its Information Portal, furthering OIG's efforts in the service of its transparency mandate to make City data more accessible, meaningful, and engaging for members of the public.
- Partnered with organizations that focus on underrepresented groups to widen the diverse talent pool and continue tailored workshops for our leadership team to ensure they understand their role in fostering an inclusive environment and leading by example.

2026 INITIATIVES

- OIG will continue to enhance data dashboards which make up the Information Portal, advancing OIG's efforts in the service of its transparency mandate to make City data more accessible, meaningful, and engaging for members of the public.
- OIG will continue to utilize internal City data sources to automate and optimize flexibility, scalability, and long-term resilience. This initiative aims to optimize workload distribution resulting in increased productivity and reduce long-term infrastructure costs.
- OIG staff will continue to pursue trainings and certifications in compliance with professional standards and to enhance OIG's effectiveness.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
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REGULATORY

OFFICE OF INSPECTOR GENERAL

The Office of Inspector General ("OIG") investigates and helps to prevent misconduct and waste, while promoting efficiency and integrity in City operations. OIG's jurisdiction extends throughout most of City government, including City employees, programs, licensees and those seeking to do business with the City.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	87	10,274,179	84	10,266,499
Water Fund	12	1,428,618	12	1,483,934
Sewer Fund	7	902,232	7	866,734
Chicago Midway Airport Fund	3	269,047	3	284,307
Chicago O'Hare Airport Fund	12	1,342,122	12	1,395,548
Total Full-time Equivalent Positions and Amounts	121	\$14,216,198	118	\$14,297,022

ALLOCATION

Personnel Services	12,074,786	12,269,004
Non-Personnel Services	2,141,412	2,028,018

Program Summary and Description	FTEs	2026 Funding
INVESTIGATIONS Conducts both criminal and administrative investigations of allegations of corruption, misconduct, waste, or substandard performance by governmental officers, employees, contractors, vendors, and licensees, among others.	25	3,194,601
LEGAL Provides professional operational support to all other office components. The attorneys are frequently paired with investigators, performance analysts, and compliance officers to assist in complex investigations, audits, and program reviews and to help ensure the OIG investigations produce legally sound results. Performs hiring oversight through legally mandated audits and reviews the City's hiring and employment practices related to the various City hiring plans.	25	3,158,437
OPERATIONS Operations support the day-to-day operational functions of OIG by providing budgetary, fiscal, human resources, DEI and communications services. Operations also coordinates and implements innovative solutions and best practices, so OIG's mission components are able to work effectively and in accordance with legal requirements.	13	1,676,815
AUDIT AND PROGRAM REVIEW Conducts independent, objective analysis and evaluations of City programs and operations, issues public reports, and makes recommendations to strengthen and improve the delivery of City services. Evaluates programs in order to promote efficiency, economy, effectiveness, and integrity in City operations.	14	1,573,628

2026 BUDGET OVERVIEW
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Program Summary and Description	FTEs	2026 Funding
PUBLIC SAFETY AUDIT Initiates reviews and audits of the Chicago Police Department ("CPD"), the Civilian Office of Police Accountability ("COPA") and the Police Board with the goal of enhancing the effectiveness of the CPD, COPA and the Police Board, increasing public safety, protecting civil liberties, and civil rights, and ensuring the accountability of the police force, thus building stronger police-community relations.	19	1,988,898
INFORMATION TECHNOLOGY AND ANALYTICS Manages information technology infrastructure and provides data analytics services to support OIG's mission and promote data transparency. Develops statistical models, analyzes trends, and employs forensic techniques for use in OIG's investigative and programmatic work. Builds and maintains OIG's Information Portal for internal and external users.	22	3,170,106
TURNOVER		(465,463)

2026 BUDGET OVERVIEW
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OFFICE OF INSPECTOR GENERAL

Per Section 2-56-010 of the Municipal Code, the OIG's annual budget shall not be less than fourteen hundredths of one percent (0.14 percent) of the annual appropriation of all funds contained in the annual appropriation ordinance, as adjusted. "As adjusted" means subtracting, before applying the percentage: (i) all funds for services to sister agencies pursuant to intergovernmental agreement as provided in Section 2-56-030, and (ii) all funds appropriated for pension payments above those amounts set forth in the appropriation ordinance for fiscal year 2014.

FUNDING FLOOR BASE CALCULATION	2026 RECOMMENDATION
Net Local Budget	12,715,446,089
Grant Revenue	3,839,125,000
Pension Adjustment	(2,281,998,271)
Sister Agency Adjustment	(208,750)
TOTAL	<u>\$14,272,364,068</u>
0.14 Percent Floor	<u>\$19,981,310</u>

OIG BUDGET	2026 RECOMMENDATION
Personnel Services	12,269,004
Non-Personnel Services	2,028,018
Total OIG Budget Allocation	14,297,022
Fringe*	6,865,735
Indirect Costs	2,267,313
Sister Agency Adjustment	(208,750)
TOTAL	<u>\$23,221,320</u>

*Fringe is calculated based on benefit expenditures from Finance General. This includes employee healthcare, pension, unemployment insurance, workers compensation and general liability insurance, social security (employ- er's share), and Medicare. The calculated fringe rate for 2025 is 55.96 percent.

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF BUILDINGS

KEY FUNCTIONS

- Enforces the Chicago Construction Code to protect the health, safety, and welfare of our city's residents and visitors.
- Reviews applications and issues permits for construction, demolition, and repair work in the City of Chicago
- Conducts over 270,000 inspections annually for the following: technical inspections for buildings, signs, elevators, and other devices; permit inspections for restaurants and other small businesses, carnival rides, stages, and follow-up 311 Customer Service Request inspections.
- Examines and administers licenses for 12 different trades, regulating over 29,000 licenses.

2025 KEY RESULTS

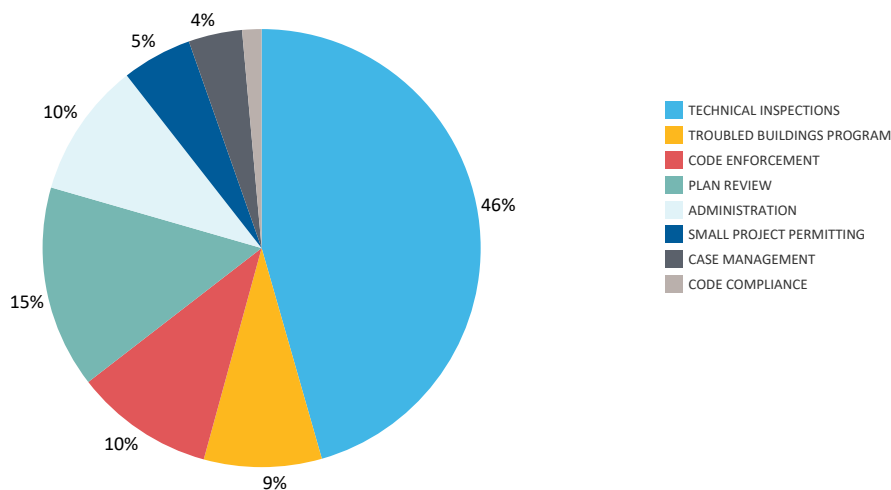
- Following the launch of the Express Permit Program in late 2023 and its expansion in late 2024, the DOB continues training users on the new platform through webinars and telephone technical support, ensuring efficiency and ease of experience for homeowners, businesses, building owners/tenants, and their contractors. This Express Permit Program "cuts the tape" to streamline smaller-scale commercial work such as kitchenette and bathroom remodels.
- The Project-Dox System upgrades are now complete, featuring a modern interface with enhanced reporting tools that improve project management and tracking for plan-based permits. This update supports the Department's long-term technology modernization, as we transition from Hansen 7 to IPS 11 for all permits.
- Enhanced and automated data sharing with the Department of Business Affairs and Consumer

Protection (BACP) regarding licensed expeditors. This improved transparency and consumer protection and ensures only properly licensed expeditors have access to provide services that require this license.

2026 INITIATIVES

- Continue with the modernization of the Chicago Construction Code, updating the mechanical code provisions, and extending the residential high-rise mechanical ventilation pilot program to support the conversion of high-rise buildings into residential units.
- Utilizing a phase-based approach for the modernization of the permitting and inspection system, the Department will be transitioning from Hansen 7, for our plan-based permitting, demolition permits, and trade licensing for general contractors, plumbers, and electricians, into the new IPS11 system. This modernization will result in enhancements of our processes online and providing real time feedback and tracking for ongoing projects.
- DOB's cross-departmental collaboration led to an ordinance change eliminating the barrier to City debt to continue its mission of community reinvestment through the forfeiture program. This program will be instrumental to developing communities and promoting rehabilitation of vacant buildings to support our efforts to address blight, reestablish community pride, and reduce criminal activity in neglected buildings prone to hazardous conditions.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF BUILDINGS

The Department of Buildings ("DOB") maintains building safety for residents and visitors by enforcing the Chicago Building Code through building permits, building inspections, trade licensing, and regulatory review. DOB promotes high quality design standards for new construction as well as the conservation, rehabilitation, and reuse of the City's existing buildings.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	230	32,127,244	226	31,568,436
Water Fund	32	4,390,459	32	4,434,238
Vehicle Tax Fund	5	626,563	5	673,076
Sewer Fund	13	2,336,590	16	2,693,032
Federal Grant Fund		224,000		0
Total Full-time Equivalent Positions and Amounts	280	\$39,704,856	279	\$39,368,782

ALLOCATION

Personnel Services	34,741,973	35,740,592
Non-Personnel Services	4,962,883	3,628,190

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	17	4,113,181
CASE MANAGEMENT Responsible for the printing and mailing all notices of violations for adjudication in Administrative Hearings and Circuit Court.	15	1,631,344
CODE COMPLIANCE Responsible for maintenance and updating the Chicago Building Code and reviews of proposed amendments to the Building Code and for the enforcement of bad contractors violations of the building code.	2	584,380
TECHNICAL INSPECTIONS Conducts technical inspections to ensure compliance with the Building Code, including electrical, elevator, ventilation, refrigeration, boiler, iron, and plumbing inspections. Reviews plans and conducts site inspections to ensure that work is done according to approved plans. Notifies owners about repairs that must be made to bring a building into compliance with the Building Code.	128	18,803,630
TROUBLED BUILDINGS PROGRAM Addresses buildings that harbor criminal activity, are vacant and unsecured, or have dangerous and hazardous building code violations, with the goal of reducing crime and restoring housing stock to the residents of Chicago. Coordinates a comprehensive approach to problem properties and board-ups or demolishes vacant and hazardous buildings.	26	3,586,552

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2026 Funding
CODE ENFORCEMENT Inspects existing structures which are occupied responds to resident complaints regarding Building Code violations, with a focus on housing in low to moderate income areas. Notifies owners about repairs that must be made to bring the property into compliance with the building code.	35	4,240,537
SMALL PROJECT PERMITTING Reviews and permits small projects that do not require architectural drawings.	18	2,138,002
PLAN REVIEW Manages plan review and permitting for medium-sized projects.	38	6,161,635
TURNOVER		(1,890,479)

2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

REGULATORY

DEPARTMENT OF BUSINESS AFFAIRS AND CONSUMER PROTECTION

KEY FUNCTIONS

- Oversees the processing, issuance, and renewal of all business licenses and permits, including liquor licenses and public way use permits from the Small Business Center.
- Oversees and manages the licensing of Chicago's public chauffeurs and public passenger vehicles and vessels.
- Ensures compliance with the Municipal Code and protects the public from dangerous and deceptive practices by responding to citizen complaints, investigating businesses, conducting hearings, and issuing disciplinary action for violations including unlicensed activity, tobacco, consumer fraud, public vehicles, retail licensing, and weights and measures.
- Liaises with the small business community, working to develop programs and policies and streamline business interactions with the City, while managing the Neighborhood Business Development Centers grant program.
- Enforces Chicago's labor standards laws, including Minimum Wage, Paid Sick Leave, Fair Workweek, and Anti-Retaliation laws.
- Develops and implements regulations to support safe and responsible business growth and provides business education programming to citizens

2025 KEY RESULTS

- Protected workers under the new Paid Leave and Paid Sick and Safe Leave Ordinance and investigated wage theft complaints while enforcing Chicago's existing worker protections, including the annually scheduled increase to the City's minimum wage and the second

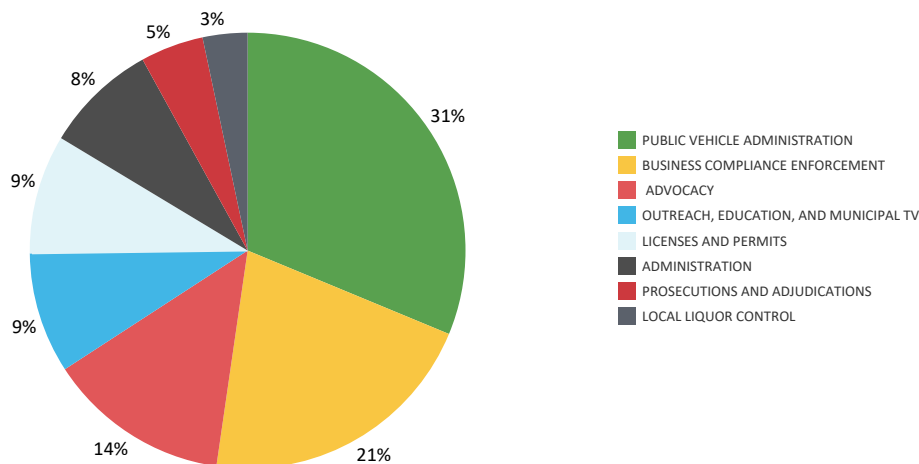
stage of phaseout for the tipped-wage credit.

- Supported the small business community through education and access to resources by hosting webinars, small business expos, including youth-centered business events to inspire the next generation of Chicago's entrepreneurs.
- Implemented a redesigned web-based business license guide to increase access and provide an improved licensing experience.
- Reimagined the Neighborhood Business Development Center (NBDC) program has made significant strides in supporting small businesses across Chicago. With an equitable funding strategy, improved data collection, and increased feedback from the small business community, the program has achieved its goal of ensuring coverage in all 77 community areas.
- Announced a partnership with City Colleges of Chicago for the BACP Entrepreneur Certificate Program, which will provide Credit for Prior Learning through Olive Harvey College upon completion.

2026 INITIATIVES

- Foster a stronger relationship between BACP's Office of Labor Standards and federal, state, and local municipal agencies to ensure collaboration and coordination in supporting workers' rights in Chicago.
- Deepen the relationship between BACP and other City departments to create a more efficient and effective licensing process for applicants.
- Expand the Active Compliance Program to provide clear guidance on regulations and build trust between the small business community and BACP.
- Invest \$5M in bond funds to support communities impacted by storms in 2023 and 2024 for the Neighborhood Retail Activation Program, supporting up to 50 storefront activations.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF BUSINESS AFFAIRS AND CONSUMER PROTECTION

FUND SOURCE(S)	FTEs	2025	FTEs	2026
		Appropriation		Recommendation
Grants Management Fund		0	1	154,000
Corporate Fund	183	22,443,676	188	22,640,087
Tax Increment Financing Administration Fund		375,000		375,000
Wheelchair Accessible Vehicle Fund	1	8,441,697	6	8,992,974
Cable Local Origination Fund		0	15	1,479,545
COVID-19 Grant Fund		1,627,000		1,187,000
Local Public and Private Grant Fund	21	6,100,000		250,000
State Grant Fund		330,000		330,000
Coronavirus Local Fiscal Recovery Fund	7	10,520,000	3	779,000
Total Full-time Equivalent Positions and Amounts	212	\$49,837,373	213	\$36,187,606

ALLOCATION

Personnel Services	21,309,094	20,659,128
Non-Personnel Services	28,528,279	15,528,478

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	21	3,134,313
OUTREACH, EDUCATION, AND MUNICIPAL TV Coordinates and creates business and community awareness events including small business expos, business education workshops, and develops information to benefit the community at large. The division also oversees and monitors cable and related telecommunications activities of Cable 23 and Cable 25, ensuring awareness of the City's services, programs and resources, and fostering independent film and television production supporting community programs.	21	3,355,385
ADVOCACY Serves as an advocate for small businesses creating policies and initiatives that support business growth in every community. Works with Chambers of Commerce and other community support organizations to expand and create businesses. Manages the chamber grant program and microloans to support small businesses.	6	5,063,831
LICENSES AND PERMITS As the City's one-stop-shop for business licensing and resources, this division is responsible for processing and issuing all City general retail business licensing and processing the issuance of public way use permits to business and property owners. Business consultants offers start-to-finish case management and access to start-up counseling and financial, legal and tax advice.	29	3,310,257

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2026 Funding
LOCAL LIQUOR CONTROL Operates as the Local Liquor Control Commission, managing all liquor licensing including intake, review and processing of all liquor and public place of amusement licensing. The division also devises plans of operations, rehabilitating applicants if appropriate and coordinating with law enforcement and elected officials. Oversees license discipline including settlements and orders after hearings.	12	1,238,568
PUBLIC VEHICLE ADMINISTRATION Oversees the administration of Chicago's public vehicle industry. Licenses transportation network providers, taxicabs, charter buses, pedicabs, public chauffeurs and other public passenger vehicles. The division is charged with regulating licensing including collecting trip data and regulating rates of fares.	33	11,704,220
BUSINESS COMPLIANCE ENFORCEMENT Initiates investigations of suspected bad businesses and disciplines those businesses found to be in violation of City ordinances or license requirement. Conducts investigations to ensure compliance with the laws governing public passenger vehicles and truck weight enforcement as well as cable television complaints. Also includes the Office of Labor Standards beginning in 2019.	71	7,880,234
PROSECUTIONS AND ADJUDICATIONS Prosecutes cases at the Department of Administrative Hearings alleging Municipal Code violations concerning consumer fraud, public vehicle regulations, retail regulations, and truck weight regulations. Seeks fines against businesses in violation and restitution for aggrieved consumers, where appropriate. Initiates investigations of suspected bad businesses and disciplines those businesses found to be in violation of City ordinances or license requirement.	20	1,753,267
TURNOVER		(1,252,469)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF ENVIRONMENT

KEY FUNCTIONS

- Advances the City's climate and environmental justice priorities.
- Coordinates and collaborates cross-departmentally regarding various climate and sustainability efforts.
- Manages the implementation of the 2022 Climate Action Plan.
- Co-leads efforts to secure State Green Infrastructure funding, partner with community groups, academic institutions and other organizations on education and research.
- Provides environmental engineering services, tailored for brownfield redevelopment and the management of contaminated waste. These services also extend to property transactions and to the execution of the City's Sustainable Operations Plan.
- Oversees the National Environmental Policy Act reviews for federally funded projects. These reviews cover Housing and Urban Development projects, the Chicago Housing Authority, and other sister agencies.
- Manages environmental public health, including environmental permitting and inspection services.

2025 KEY RESULTS

- Restored the Department of Environment, bringing additional capacity to advance the City's climate and environmental justice priorities.
- Supported FFM in library solar and efficiency program, installing lighting retrofits and rooftop solar panels at two libraries, coupled with three solar education workshops.
- Partnered with DOH to advance the Green Homes

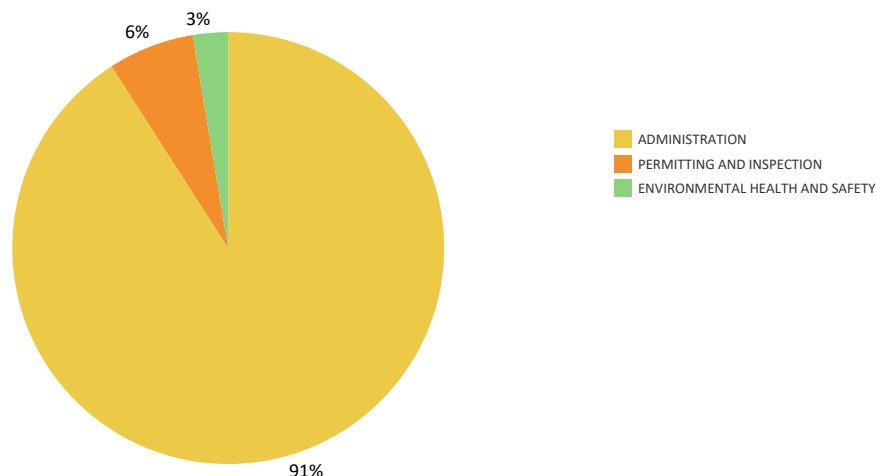
Chicago retrofit program for 1-to-4-unit homes with thirty 1-to-4-unit homes retrofitted in 2025.

- Introduced the Hazel Johnson Cumulative Impacts Ordinance in City Council, in partnership with CDPH and community leaders, to address the disproportionate pollution burden placed on some Chicago communities.
- Partnered with DWM, CPS, MWRD and DOE to advance Space to Grow, transforming CPS schoolyards into multifunctional green spaces that manage stormwater, reduce urban heat, and provide safe outdoor play areas through Space to Grow campaign. Two Space to Grow schools were completed, and five additional schools are in development.

2026 INITIATIVES

- Guide City departments and sister agencies through various climate and environmental justice initiatives, including but not limited to the City's Environmental Justice Action Plan.
- Support DWM in the development and publishing of Chicago's updated citywide Green Stormwater Infrastructure Strategy.
- Reduce energy burden and increase clean energy solutions through programs, policies, and education.
- Create a dashboard to monitor the greenhouse gas inventory for the city.
- Respond to 90% of 311 complaints regarding environmental issues within deadline.
- Advance a coordinated strategy to address land remediation for City-owned vacant lots.
- Finalize and pass an updated franchise agreement for the City of Chicago by December 2025.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF ENVIRONMENT

The Department of Environment ("DOE") works to equitably advance the climate and environmental priorities of the City of Chicago. DOE coordinates across all sectors and City departments to mitigate the threats of climate change, alleviate environmental harm in Chicago's most overburdened communities, generate community wealth building opportunities in the green economy, and foster health and resiliency in all 77 communities. DOE is guided by the City's climate action plan which outlines strategic actions to drastically reduce greenhouse gas emissions 60% by 2040 while delivering equitable co-benefits that invest in our people, infrastructure and our communities.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund		0	1	162,000
Corporate Fund	14	1,916,239	62	5,083,759
Construction and Demolition Debris Management Fund		0	1	489,304
Entitlement Fund		0	2	563,000
Federal Grant Fund		483,000	5	44,840,000
Local Public and Private Grant Fund		0	2	410,000
State Grant Fund		0	6	873,000
Total Full-time Equivalent Positions and Amounts	14	\$2,399,239	79	\$52,421,063

ALLOCATION

Personnel Services	1,393,189	6,940,136
Non-Personnel Services	1,006,050	45,480,927

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	34	49,239,936
ENVIRONMENTAL HEALTH AND SAFETY The Office's purview includes conducting compliance reviews and advisory evaluations of environmentally significant activities. It also assesses the environmental policy implications of proposed activities to ensure alignment with City sustainability goals. Additionally, it performs environmental assessments and remediation efforts on contaminated, City-owned properties, addressing legacy pollution issues while promoting safe and productive reuse of land. Finally, the office is further responsib	12	1,416,887
PERMITTING AND INSPECTION OEPI issues permits for heavy equipment and industrial operations to ensure compliance with Chicago's environmental standards. OEPI's inspectors routinely visit permitted facilities across Chicago to monitor compliance with City, State, and Federal environmental regulations governing air, water, and land protection. OEPI's team also protects residents from exposure to hazardous materials and toxic pollutants through proactive monitoring, coordination, and cleanup efforts.	33	3,491,048
TURNOVER		(1,726,808)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

CHICAGO ANIMAL CARE AND CONTROL

KEY FUNCTIONS

- Provides compassionate shelter, basic medical care, and rehoming opportunities for homeless and lost animals.
- Enforces animal-related ordinances and responds to animal related public safety concerns.
- Promotes responsible pet ownership and animal welfare through education and outreach.
- Partners with rescue organizations and adopters to increase live outcomes for animals in our care.
- Engages community stakeholders to reduce pet homelessness and improve animal welfare citywide.

2025 KEY RESULTS

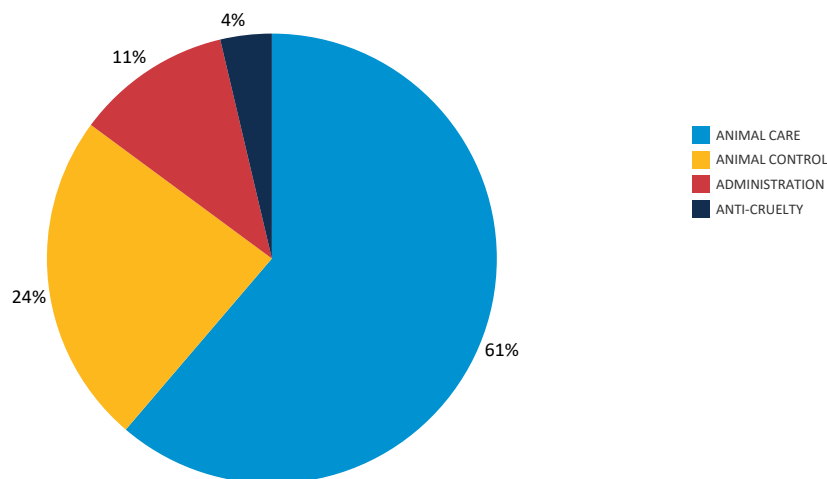
- As of July 31, 2025, increased adoptions by 27%, compared to 2024.
- Processed 10,700 animals, with 1,967 adoptions, and 5,605 transfers to rescue, and returned 854 pets to their owners as of July 31, 2025.
- Field Services received and responded to 26,297 calls through July 31, 2025.
- Performed 1,731 spay/neuter surgeries with an additional 443 spay/neuter surgeries performed by our partner agencies at no cost to the City through July 31, 2025.
- Maintained significant growth in public engagement, continuing gains in social media reach, positive media coverage, and website improvements initiated in 2024.

- Continued the public-private partnership with PAWS Chicago through the PAWS Chicago 360@CACC initiative.
- Increased outreach and supportive services to Chicago residents to keep pets in their homes.

2026 INITIATIVES

- **Local Adoption Awareness:** Increase local awareness of pet adoption through targeted marketing, community education, and direct rehoming support. Partner with the Chicago Police Department's Family Liaison Office to expand outreach to families impacted by violent crime. Launch creative campaigns and in-person events to reduce shelter intake and connect more pets with loving homes.
- **Youth Engagement:** Build compassion and awareness for animal welfare by engaging Chicago's youth. Through partnerships with schools, libraries, and youth programs like the Alternative Schools Network and One Summer Chicago, offer hands-on shelter experiences, literacy-based programming (like reading to dogs), and educational materials such as coloring books.
- **Community Bridges:** Strengthen relationships with underserved communities by launching and expanding the Community Liaison Program. Collaborate with local leaders and residents to identify animal welfare gaps, provide public education workshops, and increase civic engagement around responsible pet ownership and shelter services.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

CHICAGO ANIMAL CARE AND CONTROL

Chicago Animal Care and Control ("CACC") protects public safety and ensures the humane care of animals through sheltering, pet placement, education, and animal law enforcement.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	79	7,519,976	79	7,640,468

ALLOCATION

Personnel Services	5,858,924	5,990,929
Non-Personnel Services	1,661,052	1,649,539

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	7	900,675
ANIMAL CONTROL Responds to service requests to remove stray, vicious, and unwanted animals from the public way. Investigates animal bites and dangerous dog cases. Assists law enforcement, City departments, and sister agencies with animal-related issues. Ensures compliance of animal-related portions of the City Municipal Code and issues citations for non-compliance.	25	1,922,013
ANIMAL CARE Receives lost, injured, and unwanted animals brought to the shelter. Provides daily care and medical attention to all animals housed at the shelter. Provides customer service to visitors and educates the public about animal safety and pet ownership. Promotes maximization of live animal outcomes through lost pet redemptions, pet adoptions, and animal transfer programs. Administers vaccinations, performs surgeries, and other procedures.	43	4,931,662
ANTI-CRUELTY Inspects and responds to complaints of animal-related businesses. Conducts cruelty and dangerous dog investigations. Assists the Chicago Police Department and other law enforcement agencies with dog fighting investigations and other advanced animal-related responses. Primary chemical immobilization experts, including non-lethal tranquilization of vicious and injured animals on the public way.	4	295,971
TURNOVER		(409,853)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

LICENSE APPEAL COMMISSION

KEY FUNCTIONS

- Conducts public hearings on appeals of granting or denying applications and renewals of liquor licenses made by the Department of Business Affairs and Consumer Protection/Local Liquor Control Commission (BACP/LLCC), and issues written Decisions to grant or deny the applications or renewals.
- Conducts public hearings on appeals of Orders for suspension, revocation and/or fines imposed by BACP on liquor licenses, and issues detailed written Decisions sustaining or reversing the Order for such discipline.

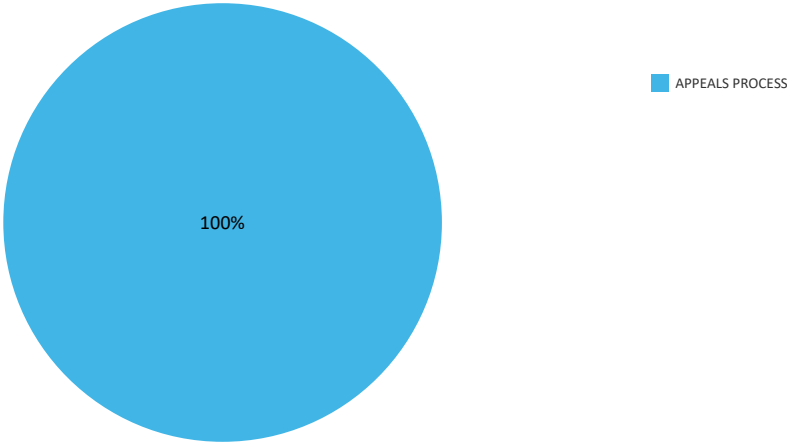
2025 KEY RESULTS

- Held seven public status meetings as of August 8, 2025, matching the number of sessions through that date in 2024.
- Continued case management from 2024 with one case and three new appeals filed with the Commission as of August 8, 2025.

2026 INITIATIVES

- Continue to focus on the License Appeal Commission’s State law-mandated key functions.
- Participate, develop, and implement department goals as required in citywide initiatives.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

LICENSE APPEAL COMMISSION

The License Appeal Commission evaluates appeals to determine the legal appropriateness of suspension, revocations, and fines imposed by the Department of Business Affairs and Consumer Protection on liquor license holders. The Commission conducts hearings to determine whether applications for new liquor licenses were rightfully denied and enters orders thereon.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	1	206,624	1	209,988

ALLOCATION

Personnel Services	112,163	115,527
Non-Personnel Services	94,461	94,461

Program Summary and Description	FTEs	2026 Funding
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APPEALS PROCESS	1	213,561
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The License Appeal Commission (LAC) is the immediate forum of appeal for suspensions, revocations, and fines imposed by the Dept of Business Affairs and Consumer Protection (BACP) against a liquor license holder. Additionally, the LAC handles appeals for denied liquor license applications, denied changes in management/ownership of an existing liquor license, as well as refusals of liquor license renewals issued by BACP.

TURNOVER		(3,573)
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2026 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

REGULATORY

BOARD OF ETHICS

KEY FUNCTIONS

- Issues confidential advisory opinions to help City employees, officials, lobbyists, contractors and others comply with the City's Governmental Ethics Ordinance (GEO).
- Administers the annual filing and public posting of Statements of Financial Interests (FIS) by 3,950 City personnel and imposes sanctions where late filing violations are determined.
- Administers the lobbyist registration program, makes public lobbyists' filings made, imposes fines where violations are determined, and collects registration fees.
- Enforces the GEO by adjudicating ethics investigations completed by the Office of Inspector General (OIG) and imposes penalties provided for by law.
- Finds probable cause where no OIG factual investigation is required, determines violations and imposes penalties consistent with due process of law.
- Conducts classes for City personnel and administers online training programs for City employees, officials, and lobbyists, and imposes sanctions for those failing to timely complete training.
- Consults with City agencies on internal ethics policies and rules and recommends appropriate legislative amendments.
- Publishes educational guides to the City's ethics laws and engages in community outreach.

- Proposed amendments to the Board's Rules & Regulations and consulted with DHR, City Council, and DOL on proposed amendments to the City's ethic laws and Personnel Rules.
- Published one new and revised all 37 other educational brochures on various aspects of the GEO.
- Issued one confidential formal advisory opinion, and 4,500 informal advisory opinions to City personnel and others covered by the GEO.
- Annual, online training was administered for 32,700 City personnel and 765 lobbyists.
- Conducted 64 in-person ethics training classes for 1,100 City personnel.
- Collected \$445,000 in lobbyist registration fees.
- Found probable cause in 13 matters referred by the OIG or a Special OIG
- Referred 14 complaints to the OIG.
- Advised the Mayor's Office, the Department of Law, and OIG on the Green Social Housing Ordinance, leading to its enactment.

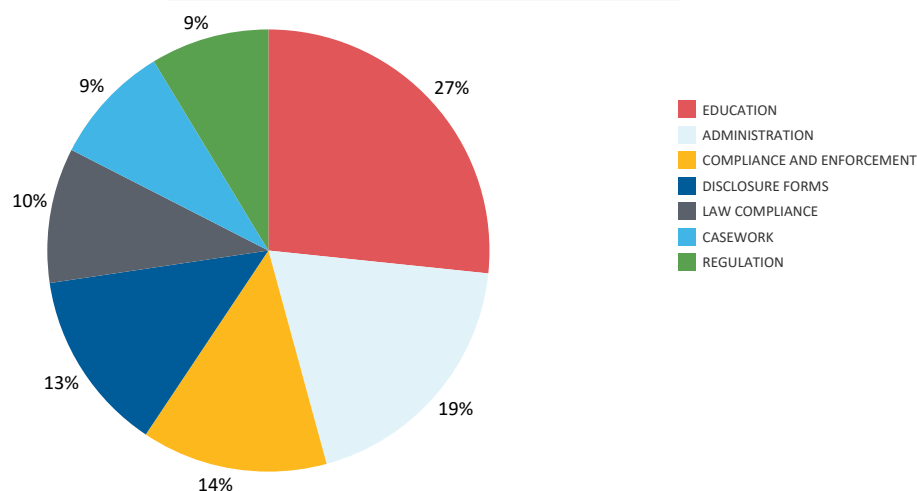
2026 INITIATIVES

- Host a Public Ethics Symposium with representatives from local government agencies, good government advocates, and academic institutions.
- Engage with and speak to community groups.
- Train 33,200 City employees, officials, and lobbyists on the City's ethics laws.

2025 KEY RESULTS

- Implemented comprehensive amendments to the GEO's lobbying and campaign financing provisions and conducted educational outreach to the affected non-profit community.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

BOARD OF ETHICS

The Board of Ethics ("The Board") administers the City of Chicago's Governmental Ethics and Campaign Financing Ordinances and other laws adopted to help ensure that City officials and employees avoid conflicts of interests. The Board's activities include providing confidential advice; educating City personnel, vendors, lobbyists, and the public about ordinances; regulating lobbyists and campaign contributors; distributing and maintaining financial disclosure statements for public inspection; and referring complaints and adjudicating completed investigations.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	8	985,480	8	925,597

ALLOCATION

Personnel Services	930,115	868,232
Non-Personnel Services	55,365	57,365

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	1	190,636
EDUCATION Oversees and conducts mandatory annual and quadrennial ethics training, including sexual harassment, for City employees, officials, and lobbyists, and provides educational materials and ethics presentations to others.	2	265,703
COMPLIANCE AND ENFORCEMENT Receives, refers, and adjudicates complaints alleging violations of the Governmental Ethics Ordinance. Reviews ethics investigations conducted by the Office of the Inspector General, holds probable cause meetings, administers merits hearings, and makes determinations, settlements, and case dispositions. Imposes penalties on violators. Maintains public database of case dispositions. Initiates enforcement actions where appropriate.	1	135,509
CASEWORK Interprets and provides confidential advisory opinions on the Governmental Ethics Ordinance. Advises City officials and employees regarding legislative action on governmental ethics, campaign financing, and lobbying, makes formal opinions available, and maintains searchable public index of all formal opinions.	1	88,010
REGULATION Administers the City's lobbyist registration and reporting laws; makes lobbyists' filings and data publicly available; reviews public records to ensure compliance with lobbying and campaign finance laws; commences regulatory actions and imposes penalties where appropriate.	1	86,212
DISCLOSURE FORMS Distributes, collects, maintains, and makes publicly available annual Statements of Financial Interests filings and other required and non-required disclosures filed by City employees and officials; commences enforcement actions and imposes penalties where appropriate.	1	132,493
LAW COMPLIANCE Conducts audits, monitors risk, and recommends corrective action for problems leading to non-compliance with applicable laws, rules, regulations, and policies.	1	98,274
TURNOVER		(71,240)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

Legislative and Elections		
FUNDING COMPARISON BY DEPARTMENT		
Department	2025	2026
City Council		
City Council	28,816,254	30,012,185
City Council Committees	7,030,450	6,775,895
Legislative Reference Bureau	430,207	442,633
Council Office of Financial Analysis	529,075	537,133
Dept Total	36,805,986	37,767,846
Board of Election Commissioners	28,507,734	27,867,404
Total - Legislative and Elections	\$65,313,720	\$65,635,250

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

CITY COUNCIL

The City Council is the legislative body of the City of Chicago consisting of the Mayor and fifty aldermen. The City Council is authorized to exercise general and specific powers as the Illinois General Assembly delegates by statute. The City Council passes ordinances, levies taxes, and provides necessary services to residents of Chicago.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	260	28,816,254	260	30,012,185

ALLOCATION

Personnel Services	23,152,445	23,865,685
Non-Personnel Services	5,663,809	6,146,500

Program Summary and Description	2026	
	FTEs	Funding
CITY COUNCIL	260	31,012,176
TURNOVER		(999,991)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

CITY COUNCIL
City Council Committees

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		5,938,121		5,652,061
Vehicle Tax Fund		679,524		698,800
Special Events and Municipal Hotel Operators'		204,832		210,865
Occupation Tax Fund				
Chicago O'Hare Airport Fund		207,973		214,169
Total Full-time Equivalent Positions and Amounts	0	\$7,030,450	0	\$6,775,895

ALLOCATION

Personnel Services	6,352,896	6,093,925
Non-Personnel Services	677,554	681,970

Program Summary and Description	2026 FTEs	Funding
FINANCE		1,248,239
BUDGET AND GOVERNMENT OPERATIONS		453,425
CONTRACTS, OVERSIGHT, AND EQUITY		226,033
HEALTH AND HUMAN RELATIONS		217,525
AVIATION		214,169
LICENSING AND CONSUMER PROTECTION		217,902
PUBLIC SAFETY		252,210
IMMIGRANT AND REFUGEE RIGHTS		290,994
COMMITTEES, RULES, AND ETHICS		172,028
ETHICS AND GOVERNMENT OVERSIGHT		215,634
ECONOMIC, CAPITAL, AND TECHNOLOGY		457,486
EDUCATION AND CHILD DEVELOPMENT		203,996

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

City Council Committees

Program Summary and Description	FTEs	2026	Funding
ENVIRONMENTAL PROTECTION AND ENERGY			243,302
ZONING, LANDMARKS, AND BUILDINGS			468,043
HOUSING AND REAL ESTATE			249,302
TRANSPORTATION AND PUBLIC WAY			360,900
PEDESTRIAN AND TRAFFIC SAFETY			337,900
SPECIAL EVENTS AND CULTURAL AFFAIRS			210,865
WORKFORCE DEVELOPMENT AND AUDIT			447,420
POLICE AND FIRE			288,522

Legislative Reference Bureau

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		430,207		442,633

ALLOCATION

Personnel Services	414,207	426,633
Non-Personnel Services	16,000	16,000

Program Summary and Description	FTEs	2026	Funding
LEGISLATIVE REFERENCE			442,633

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

Council Office of Financial Analysis

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	5	529,075	5	537,133

ALLOCATION

Personnel Services	466,431	474,489
Non-Personnel Services	62,644	62,644

Program Summary and Description	FTEs	2026 Funding
COUNCIL OFFICE OF FINANCIAL ANALYSIS	5	567,592
TURNOVER		(30,459)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

BOARD OF ELECTION COMMISSIONERS

KEY FUNCTIONS

- Manage voter registration and voter history records.
- Identify and contract polling places, recruit and train poll workers, and program, test, and secure voting equipment.
- Conducts Electoral Board proceedings and informs voters of their options for Early Voting, Vote By Mail, and Election Day voting.
- Tabulates and reports election results.

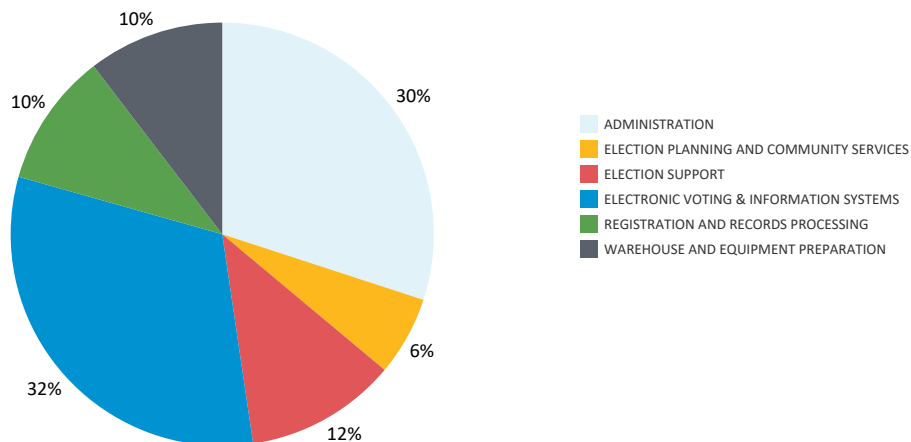
2025 KEY RESULTS

- Finished administering the November 5, 2024, Presidential General Election and processed all ballot applications and same day registrations.
- Performed a canvass mailing to all 1.5+ million registered voters in Chicago to keep the voter rolls accurate and updated.
- Managed the Electoral Board session for the March 2026 Primary candidates.
- Held a citywide voter forum at Harold Washington College and conducted a public survey that received over 6,600 voter responses.
- Began development on a Chicago Elections mobile app and improved resources on the ChicagoElections.gov website, including creating interactive voter turnout maps.

2026 INITIATIVES

- Administer the March 17, 2026, Midterm Primary Election and the November 3, 2026, Midterm General Election in Chicago.
- Conduct two, separate, Electoral Board sessions – May/June 2026 for Nonpartisan Chicago School Board candidates and November/December 2026 for the 2027 Municipal Election candidates.
- Prepare for the February 23, 2027, Municipal Election and April 6, 2027, Run-Off Election in Chicago.

Proposed Department Budget By Program



2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

BOARD OF ELECTION COMMISSIONERS

The Board of Election Commissioners conducts and supervises all local, county, state and federal elections for the City of Chicago, and is responsible for the certification of election results. The Board also manages voter registrations, maintains an accurate list of voters, and educates the public on all election dates and laws.

FUND SOURCE(S)	2025		2026	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	122	28,507,734	122	27,867,404

ALLOCATION

Personnel Services	7,809,124	9,342,836
Non-Personnel Services	20,698,610	18,524,568

Program Summary and Description	FTEs	2026 Funding
ADMINISTRATION	17	8,505,133
ELECTION PLANNING AND COMMUNITY SERVICES Recruits, trains, and places judges of election, deputy registrars, and polling place administrators. Assists in the creation of audio ballots for touchscreen voting. Conducts voter registration drives, voting equipment demonstrations, educational seminars and training of deputy voter registrars.	17	1,718,290
ELECTRONIC VOTING & INFORMATION SYSTEMS Designs and produces electronic ballots and ballot cards. Collects and reports election vote tallies. Generates lists of registered voters and processes voter verification of registration cards. Tests computer software, hardware, and telecommunications setups for early voting and Election Day activities.	12	8,981,081
ELECTION SUPPORT Establishes locations of polling places. Conducts investigations of election complaints. Trains and places nursing home judges of election, as well as judges of election for replacement ballots from military and overseas voters and for the central count of absentee ballots. Manages Early Voting and Vote By Mail programs. Conducts Electoral Board hearings.	32	3,280,396
WAREHOUSE AND EQUIPMENT PREPARATION Prepares materials, equipment, and ballots for elections. Catalogues and stores all election materials and equipment. Performs audits and re-tabulations of precincts as selected by the Illinois State Board of Elections. Coordinates cartage company deliveries to and from Early Voting and Election Day polling places.	17	2,944,149
REGISTRATION AND RECORDS PROCESSING Processes all new and changed voter registration applications and distributes voter IDs. Maintains, scans, and indexes documents, and responds to public requests for information. Stores, retrieves, and prepares lists of voter eligibility records. Conducts a U.S. mail canvass and processes changes of address for all registered voters.	27	2,896,183
TURNOVER		(457,828)

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
GENERAL FINANCING REQUIREMENTS

GENERAL FINANCING REQUIREMENTS

The Finance General department represents cross-departmental expenses, such as employee benefits, contributions to employee pension funds, long term debt service payments, and other citywide expenditures.

The proposed budget includes \$2.8 billion for expenses related to pension funds, \$2.0 billion for debt service payments, and \$48.0 million for costs associated with routine settlements and judgments. Employee benefits, not including pension contributions, amounts to \$1.1 billion.

GENERAL FINANCING REQUIREMENTS
FUNDING COMPARISON BY FUNCTION

Expenditure Categories	2025 Appropriation	2026 Recommendation
Pension Funds	2,906,534,371	2,760,267,271
Loss in Collection of Taxes	15,799,000	17,465,133
Finance General	3,599,824,153	3,886,510,670
Employee Benefits	757,736,930	1,077,168,533
Workers' Compensation	75,813,630	81,142,986
Payment of Judgments	51,565,433	47,992,820
Debt Service	2,007,684,043	1,966,323,405
Other Citywide Expenditures	707,024,117	713,882,926
Subtotal:	3,599,824,153	3,886,510,670
Total-General Financing Requirements	\$6,522,157,524	\$6,664,243,074
Interfund Transfers and Reimbursements	\$1,543,512,195	\$1,389,476,663

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
GENERAL FINANCING REQUIREMENTS

FINANCE GENERAL

Finance General represents cross-departmental expenses such as IT costs, employee benefits, contributions to employee pension funds, and long-term debt service payments, as well as unanticipated departmental expenses during the year.

FUND SOURCE(S)	2025 Appropriation	2026 Recommendation
Corporate Fund	2,117,197,528	2,185,110,953
Water Fund	537,901,015	520,111,634
Vehicle Tax Fund	102,970,730	106,509,659
Motor Fuel Tax Fund	3,245,005	3,026,000
Sewer Fund	335,326,182	327,569,173
Library Fund	32,019,121	34,344,498
Emergency Communication Fund	50,539,729	55,930,992
Special Events and Municipal Hotel Operators' Occupation Tax Fund	15,461,181	18,181,596
Bond Redemption and Interest Series Fund	417,653,349	430,103,270
Library Property Tax Levy Fund	122,026,000	122,026,000
Chicago Midway Airport Fund	192,029,764	209,448,722
Municipal Employees' Annuity and Benefit Fund	1,131,544,851	1,046,708,718
Laborers' and Retirement Board Annuity and Benefit Fund	158,505,705	145,508,044
Policemen's Annuity and Benefit Fund	1,142,480,593	1,106,262,515
Firemen's Annuity and Benefit Fund	474,003,222	461,787,994
Chicago O'Hare Airport Fund	1,134,500,174	1,159,587,986
Affordable Housing Opportunity Fund	804,390	299,766
CTA Real Property Transfer Tax Fund	59,327,255	63,423,286
Tax Increment Financing Administration Fund	6,392,847	6,897,616
Garbage Collection Fund	2,297,809	2,641,263
Foreign Fire Insurance Tax Fund	25,309,000	25,309,000
Wheelchair Accessible Vehicle Fund	271,714	389,069
Community Safety Fund	0	18,636,626
Cannabis Regulation Tax	1,513,238	13,238
Opioid Settlement Fund	40,177	40,177
Vaping Settlement Fund	9,235	9,235
Construction and Demolition Debris Management Fund	0	627
Houseshare Surcharge - Homeless Services Fund	1,192,000	973,241
Houseshare Surcharge - Domestic Violence Fund	784,000	494,621
Casino Community Benefits Fund	0	2,000,000
Neighborhoods Opportunity Fund	323,905	374,218
TOTALS	\$8,065,669,719	\$8,053,719,737

2026 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
GENERAL FINANCING REQUIREMENTS

FINANCE GENERAL

Program Summary and Description	2026 Funding
PENSION FUNDS	
For payment to employee annuity and benefit funds.	2,760,267,271
LOSS IN COLLECTION OF TAXES	
For anticipated loss in collection of the property tax levy.	17,465,133
FINANCE GENERAL	
Employee Benefits	1,077,168,533
For payment of employee and annuitant benefits.	
Workers' Compensation	81,142,986
For payment of claims under workers' compensation, excluding such claims for the public safety and aviation departments.	
Payment of Judgments	47,992,820
For payment of judgments, settlements, and outside counsel related to non-public safety litigation.	
Debt Service	1,966,323,405
For payment of principal and interest on outstanding bonds, notes, and other debt instruments.	
Other Citywide Expenditures	713,882,926
For other Citywide expenditures that do not fall within any single department's budget, including insurance premiums, accounting and auditing expenses, Citywide IT systems and maintenance, and matching funds for grants,	

APPENDICES



FINANCIAL AND BUDGETARY POLICIES

The City's financial policies provide a framework for the City's overall fiscal management and outline standards for consistent and transparent budgetary practices. These fiscal policies are intended to protect the City's fiscal integrity and health, encourage equitable allocation of costs and resources, and allow sufficient flexibility to consider new fiscal and budgetary strategies. The City consistently evaluates these policies to determine if they should be modified to accommodate changing circumstances and conditions.

BASIS OF BUDGETING

The City prepares and presents its annual budget on a modified accrual basis of accounting, with the exception of property taxes and Enterprise Funds. The modified accrual basis of accounting recognizes revenue when earned, as long as the revenue is collectible within the current accounting period or soon enough to be used to pay liabilities from the current accounting period.

The City accounts for revenues as soon as the revenues are both measurable and available. Such revenues are used to pay liabilities from the current accounting period. The City records revenues from fees for licenses and permits, charges for services, and other revenues when received in cash at the time of the issuance of the license or permit or the provision of the service, except for Ground Emergency Medical Transportation services, which are recorded as revenues if collected within the first 90 days subsequent to year-end. Charges for service, for which the City is reimbursed, are recognized when the service is rendered as long as reimbursement occurs in the same accounting period. For budgeting purposes, property taxes are considered revenue for the year in which the taxes are levied. Appropriations are made at the appropriation category level, include account-level detail, and are presented by fund and by City department. The City's expenditures on a budgetary basis include both cash payments, amounts for services rendered that are payable, and encumbrances (funds that are committed pursuant to a contract) that are related to the current fiscal year. Expenditures are generally recorded when an event or transaction occurs. All annual appropriations within the Corporate Fund and the Special Revenue Funds lapse at year end if they remain unspent and unencumbered, and encumbrances are expended within three months of year end.

The City's budgetary basis of accounting described above differs from the City's generally accepted accounting principles (GAAP) basis of reporting, which is used in the City's Annual Comprehensive Financial Report (ACFR).

The key differences are:

- The City budgets encumbrances as expenditures, whereas GAAP reflects encumbrances as assigned fund balance.
- The City's budget classifies both long-term debt proceeds and operating transfers-in as revenues, whereas GAAP classifies these as other financial sources.
- The City does not budget for doubtful accounts, which are accounts that have been delinquent for a period of at least 90 days, and for which collection is unlikely; however, doubtful accounts are reported under GAAP.
- The City's budget does not budget for in-kind donations, whereas GAAP classifies in-kind donations received as revenues and are used as expenditures.
- The City's budget classifies the prior years' surplus as an available resource, whereas GAAP records it as a portion of the City's fund balance.

FUND STABILIZATION

The City's policy is to maintain sufficient unrestricted fund balances to mitigate current and future risks, emergencies, or unanticipated budget shortfalls. As part of its financial and budget practices, the City establishes and maintains three sources of unrestricted budgetary fund balance: (i) Asset Lease and Service Concession Reserves, (ii) Operating Liquidity Fund, and (iii) Unassigned Fund Balance. Current City policy states that the City will maintain an assigned and unassigned fund balance equivalent to no less than two months of Corporate Fund/General Fund operating expenses.

Asset Lease and Concession Reserves

In 2005, the City entered into a 99-year lease of the Chicago Skyway, under which a private company was granted the right to operate and collect tolls from the Skyway. In return, the City received an upfront payment. The City established a long-term reserve with a portion of the proceeds of the Chicago Skyway lease. The principal of this fund was intended to supplement Corporate Fund reserves, with interest earnings to be used for City operating expenses. These funds have been utilized as planned - the principal balance remains untouched and any earned interest, above principal, has been transferred to the Corporate Fund each year, with the dollar amount of the transfer reflecting variations in interest rates.

In 2009, the City entered into a 75-year concession agreement for its metered parking system, under which a private company was granted the right to operate and collect revenue from the parking meter system and the

City received an upfront payment. The original ordinance establishing the fund directed that an annual transfer of \$20 million be made from the fund into the Corporate Fund to replace lost meter revenue. The City amended the ordinance in 2012 to state that only interest generated from the fund, and not principal, may be transferred for this purpose.

Operating Liquidity Fund

The City created this fund in 2016 and each year a determined amount of the unassigned fund balance will be assigned to it. This fund will provide reoccurring short-term funding for City operations, allowing the City to manage liquidity issues associated with the timing of revenue collection. For example, the Operating Liquidity Fund could be used to replace the short-term borrowing needed for library operations while the City awaits property tax receipts.

Unassigned Fund Balance

Surplus resources identified through the annual financial audit process make up the unassigned fund balance. In recent years, the City's unassigned fund balance has been utilized to offset unexpected revenue losses and mitigate budget deficits.

BALANCED AND COMPREHENSIVE BUDGETING

The City bases its annual budget on a reliable assessment of the available resources for that year and a meaningful understanding of the City's service priorities. A balanced budget is adopted in accordance with the Illinois Municipal Code (65 ILCS 5/8-2-6).

Members of the public are provided with an opportunity to submit comments on the annual budget through City Council hearings, community forums, written or electronic submissions, or other appropriate means, and at any public hearings required by the Illinois Municipal Code (65 ILCS 5/8-2-6).

Annually, the City evaluates each department's direct costs, as well as any indirect costs that are necessary to conduct that department's function. Accurately assessing these costs across City government provides a useful measure of the full cost of City services. Enterprise funds are charged the full cost of services provided by other City funds.

MID-YEAR BUDGET REPORT

Pursuant to Section 2-4-055 of the Municipal Code of Chicago, the Office of Budget and Management submits a Mid-Year Budget Report to the City Council's Committee

on Budget and Government Operations by July 30 of each year. The report provides a snapshot of the City's fiscal condition halfway through the current fiscal year, outlining the key economic and budgetary developments shaping the City's financial outlook.

FINANCIAL REPORT AND LONG-TERM FINANCIAL PLANNING

Pursuant to Executive Order No. 2023-19, a long-term budget and financial analysis – the Budget Forecast – is issued by the Office of Budget and Management by September 30 of each year which includes a revenue trend analysis and a long-term financial forecast and a local fund financial condition analysis that presents historical data on the City's financial condition over the previous ten years.

GRANTS MANAGEMENT

Anticipated grants are appropriated annually as part of the Appropriation Ordinance passed by the City Council. Before applying for or accepting any grant, the City evaluates whether the grant is consistent with the City's mission and priorities, and assesses the costs, responsibilities, and risks associated with the grant.

CAPITAL INVESTMENTS AND MAINTENANCE

The City consistently maintains capital assets and prioritizes capital projects in a manner that minimizes future maintenance and replacement costs and meets Chicago's infrastructure needs. The City issues a multi-year Capital Improvement Plan (CIP), which contains an outline of the sources of funds, timing of capital projects, as well as project descriptions and locations.

WATER AND SEWER RATE STABILIZATION ACCOUNTS

The City's Water Fund and Sewer Fund both maintain rate stabilization accounts. These accounts ensure that the City's water and sewer systems will remain financially solvent in the case of a catastrophic event. In such an event, the accounts would be used to finance operations and make necessary repairs for a short period of time. Contributions to the water and sewer rate stabilization accounts are projected in amounts necessary to maintain an account balance of at least three months of operating expenses. Any net revenues remaining, after providing sufficient funds for all required deposits into the bond accounts, may be transferred to the water and sewer rate stabilization accounts. Upon the direction of the City, these funds can be used for any lawful purpose of the water and sewer systems, respectively.

DIVERSE REVENUE SYSTEM AND EVALUATION OF COSTS

The City maintains a diversified and stable revenue system that is responsive to the changing economy and is designed to protect the City from short-term fluctuations in any individual revenue source. The City does not use revenue from volatile sources in an amount that exceeds normal growth rates for ongoing operating costs.

User fees are evaluated on an ongoing basis to determine the appropriate level based on the cost of the service as well as other factors. Tax and fee reductions and waivers are also critically evaluated to determine their value and impact on City services and finances. Where possible, the cost of City services is benchmarked against similar providers of such services so that the City can accurately evaluate opportunities to improve efficiency and reduce costs associated with service delivery. Additionally, the City also utilizes an equity lens to determine opportunities to provide more pathways to compliance for payment of various City fees, taxes and fines, as well as through the evaluation on the impact of the cost of City fees on residents across the city.

DECLARING A TIF SURPLUS

Surplus is declared in three primary ways:

- “Downtown Freeze” TIFs are those in and around the Central Business District that have been reserved only for major infrastructure projects and targeted economic diversification projects. The full available balance in these TIFs is declared surplus each year.
- TIFs being terminated or otherwise ending must have any balance, after closing out projects, returned as surplus to the County no later than 180 days after the expiration/termination date.
- For the remaining TIFs, surplus is declared in TIFs with a balance over \$750,000. The City declares 25 percent of the balance over \$750,000, progressing up to 100 percent of the balance over \$2.5 million. As part of the calculated surplus process, however, OBM considers if declaring surplus would undermine the purpose of the TIF district. Therefore, OBM does not surplus from the following TIFs (collectively, “Excluded TIFs”):
 - Transit TIF districts
 - TIF districts created in the past two years
 - TIF districts created for a specific project
 - TIF districts within a “neighborhood” defined as areas outside of the Central Business District that are predominately residential, with exception to

TIF districts that have significant unallocated fund balance due to a recent extension

PENSION POLICY

Pursuant to Executive Order 2023-5, the began budgeting for an advance pension contribution in order to keep the net pension liability of the City’s four pension funds from growing. The policy provided that the City would continue to make the advance pension contribution for as long as there was sufficient reserve fund balance available in the pension advance fund. Those reserves were fully utilized in 2025; however, the 2026 budget includes a reduced advance contribution to continue mitigating long-term pension liabilities and supporting fiscal stability.

DEBT MANAGEMENT POLICY

Pursuant to Section 2-32-031(d) of the Municipal Code of Chicago, the Chief Financial Officer must adopt the City of Chicago Debt Management Policy which establishes guidelines for the issuance and management of all City-issued debt and any new financing types related to existing City debt. The Chief Financial Officer has the day-to-day responsibility and authority for structuring, implementing, and managing the City’s debt program in accordance with authorization by the Chicago City Council. The City’s Debt Management Policy is available on the City of Chicago’s Investor Relations website.

CITY INVESTMENT POLICY

The investment of City funds is governed by the Municipal Code. Pursuant to the Municipal Code, the City Treasurer has adopted a Statement of Investment Policy and Guidelines to establish written cash management and investment guidelines for the investment of City funds.

GLOSSARY

Actuarially-Calculated: An amount determined sufficient to increase the funded ratio of the City of Chicago's pension funds, including Municipal Employees' Annuity and Benefit Fund, the Laborers' Annuity and Benefit Fund, the Policemen's Annuity and Benefit Fund, and the Firemen's Annuity and Benefit Fund, to a statutorily required amount over a number of years.

Amusement Tax: A tax imposed upon the patrons of amusement activities within the City of Chicago including sporting events, theater productions, and a variety of other entertainment activities. The tax does not apply to admission fees to witness in-person live theatrical, live musical, or other live cultural performances that take place in a venue whose maximum capacity is 1,500 persons or fewer. The tax rate is 9.0 percent of the fee paid to witness in-person live theatrical, live musical, or other live cultural performances that take place in a venue whose maximum capacity is more than 1,500 persons. As of January 2025, the Amusement Tax for Subscribers of Paid Television Programming was established at a rate of 10.25 percent and applies to businesses who subscribe to paid programming in Chicago whose providers do not collect the 9 percent Amusement Tax. Additionally, charges for paid television and amusements that are delivered electronically, such as video streaming, audio streaming, and on-line games are also taxed at the 10.25 percent rate. Authorization: Municipal Code 4-156-020.

Annual Comprehensive Financial Report (ACFR): Provides complete and accurate financial information which complies with the reporting requirements of the Municipal Code of Chicago.

Appropriation: An amount of money in the budget, authorized by the City Council, for expenditures for specific purposes. Appropriations are made by account group within each department and fund.d.

Asset Lease and Concession Reserves: Reserve funds are funds that the City of Chicago sets aside as an economic safety net to mitigate current and future risks such as contingencies, emergencies, or revenue shortfalls. Asset lease and concession reserves are reserve funds established in connection with the long-term lease or concession of City of Chicago assets, specifically the Skyway and parking meters.

Automatic Amusement Device Tax: A tax imposed on each automatic amusement device or machine used within the City of Chicago for gain or profit. The tax rate is \$150 per amusement device annually. Authorization: Municipal Code 4-156-160.

Aviation Funds: Enterprise Funds established to account for the operation and maintenance of the City's airports. Aviation funds are comprised of the O'Hare International Airport Fund and the Midway International Airport Fund.

Basis of Accounting: The method used to recognize increases and decreases in financial resources.

Basis of Budgeting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Benefits: Includes costs such as healthcare, workers' compensation, life insurance, social security contributions and Medicare contributions. While the City's pensions are a benefit of City employment, employer costs associated with pensions are counted separately from other benefits.

Boat Mooring Tax: A tax imposed on the mooring or docking of any watercraft for a fee in or on a harbor, river or other body of water within the corporate limits or jurisdiction of the City. The tax rate is 7.0 percent of the mooring or docking fee, with the rate increasing to 23.25 percent in the 2026 budget recommendation to align with the Parking Tax rate. Authorization: Municipal Code 3-16-030.

Bonds: Long-term debt primarily used to finance infrastructure projects including street and alley construction and improvements, lighting, sidewalk replacement, curb and gutter repairs and replacement, and transportation improvements, as well as Enterprise Fund related projects. The City of Chicago has several different bond programs, including general obligation bonds, Sales Tax Securitization bonds, water and wastewater bonds, and O'Hare and Midway Bonds.

Business Taxes: Consists of revenue from the City's tax on hotel accommodations and the Checkout Bag Tax along with the newly proposed Corporate Safety Surcharge in the 2026 budget recommendation.

Capital Improvement Plan: A five-year plan that identifies capital projects, establishes a planning schedule and provides options for financing projects.

Carryover Appropriations: The balance of appropriations available for expenditure in years subsequent to the year of enactment.

Charges for Service: Charges levied for services provided by the City of Chicago that are not covered by general tax revenue. Such services include building inspections, information requests, emergency medical services, and safety services.

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Checkout Bag Tax: A tax of \$0.10 per bag on the retail sale or use of paper and plastic checkout bags in Chicago, of which retail merchants retain \$0.01 and the remaining \$0.09 is remitted to the City. The retailer merchant commission is proposed to be eliminated as part of the 2026 budget recommendation. Authorization: Municipal Code 3-50-030.

Cigarette Tax: A tax of \$0.059 per cigarette (\$1.18 per pack of twenty) is imposed upon all cigarettes possessed for sale within the City of Chicago. The tax is paid through the purchase of tax stamps from the City of Chicago's Department of Finance. In the City of Chicago's budget, this also includes the liquid nicotine product tax, which is imposed on the retail sale of liquid nicotine products in the City of Chicago at \$1.50 per product unit and \$1.20 per fluid milliliter of consumable nicotine solution. Authorization: Municipal Code 3-42-020 (cigarette) and 3-47-030 (liquid nicotine).

Claims, Refunds, Judgments and Legal Fees: Includes expenses incurred with claims filed against the City of Chicago, legal settlements and judgments, and related legal fees including attorney costs.

Collective Bargaining Agreements (CBAs): A written legal contract between an employer and a union representing employees.

Commercial Paper: A short-term debt instrument issued by an organization, typically for the financing of short-term liabilities.

Commodities and Equipment: Consists of costs for gas, electricity, natural gas, and small equipment.

Community Safety Fund: A Special Revenue Fund that is comprised of revenues from the Community Safety Surcharge and used to fund community violence reduction programming and operations.

Community Safety Surcharge: A tax imposed on employers who employ 100 or more full-time employees who perform 50 percent or more of their work within the City of Chicago. The 2026 budget recommendation proposes to set the surcharge rate at \$21.00 per employee per month for companies with 100 or more employees, with the rate increasing annually by the lesser of CPI or 5 percent. All proceeds from the Community Safety Surcharge will be deposited into the Community Safety Fund.

Consumer Price Index (CPI): Generally understood as a way to measure inflation, CPI measures the average change over time in the prices paid for a set of consumer goods and services.

Contractual Services: Comprised of costs incurred related to services provided to the City that are dictated by a contractual agreement, such as information technology or auditing services

Corporate Fund: The City of Chicago's general operating fund, used to account for basic City operations and services such as public safety, business and consumer services, and tree trimming.

Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt service and related costs. Revenue bonds issued for the City of Chicago's Enterprise Funds and debt issued for special taxing districts are not included in the City's general Debt Service Funds.

Delegate Agencies: Organizations that provide services on behalf of the City through a grant contract.

Doubtful Account: An account balance that has been delinquent for a period of at least 90 days, and where collection is unlikely.

Emergency Communication Surcharge: A surcharge imposed on all billed subscribers of telecommunications services within the City of Chicago for the purpose of funding a portion of the maintenance and operation of the City's emergency 911 system. The surcharge is \$5.00 per month for each network connection and wireless number, and a 9.0 percent tax on pre-paid wireless service. Authorization: Municipal Code 3-64-030 and 7-50-020.

Emergency Communications Fund: A Special Revenue Fund that is comprised of revenues from the collection of the Emergency Communication Surcharge and used to fund 911 and emergency preparedness related activities.

Enterprise Funds: Funds established to account for the acquisition, operation, and maintenance of government services such as water, sewer, and the airports. These funds are self-supporting in that they derive revenue from user charges.

Equalized Assessed Value (EAV): The equalized assessed value of a property is the result of applying a State equalization factor to the assessed value of a parcel of property. The State equalization factor is used to bring all property in Illinois to a uniform level of assessment. As it

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relates to TIF districts, base EAV is the value at the time the TIF district was established, incremental EAV is difference between the base EAV and the current EAV.

Fines, Forfeitures, and Penalties: Fines and any associated penalties levied for violations of the Municipal Code. The primary source of this type of revenue is from parking tickets. Also included in this category are red-light and automated speed enforcement fines, moving violations, booting-related fees, sanitation code violations, and housing court fines.

Fiscal Year (FY): The City of Chicago's fiscal year aligns with the calendar year: January 1 to December 31.

Foreign Fire Insurance Tax: A tax imposed on any business not incorporated in the State of Illinois that is engaged in selling fire insurance in the City of Chicago. The tax is paid for the maintenance, use, and benefit of the Chicago Fire Department. The tax rate is 2.0 percent of the gross receipts received for premiums. Authorization: Municipal Code 4-308-020.

Full Time Equivalent (FTE): The ratio of the total number of paid hours during a period by the number of working hours in that period. One FTE is equivalent to one employee working full-time.

Garbage Fee: Chicago residences receiving City-provided garbage collection services are charged a \$9.50 monthly fee per dwelling unit, with seniors receiving a 50% discounted rate of \$4.25. City-provided garbage collection services are provided to single family homes and multi-family buildings with four units or fewer. Authorization: Municipal Code 7-28-235.

Generally Accepted Accounting Principles (GAAP): Refers to a common set of accounting principles, standards and procedures that companies and their accountants must follow when they compile their financial statements.

General Obligation Debt: Comprised of three types of general obligation bonds including Tax Levy Bonds, Alternate Revenue Bonds and Pledge Bonds.

General Financing Requirements: Comprised of the Finance General budgeting category that represents cross-departmental expenses such as information technology systems, employee benefits, contributions to employee pension funds, and long-term debt service payments.

Gross Domestic Product: The total value of goods produced, and services provided in a defined area (country, state, municipality, etc.) during one year.

Ground Transportation Tax: A tax imposed on the provision of hired ground transportation to passengers in the City of Chicago. The tax rate is \$98 per month on medallion licensees and liveries. There is a \$3.50 per day charge for each non-taxicab vehicle with a seating capacity of 10 or fewer passengers, \$6 per day for each non-taxicab vehicle with a seating capacity of 11 to 24 passengers, \$9 per day for each non-taxicab vehicle with a capacity of more than 24 passengers. Transportation network providers are charged \$1.13 per trip for single ride trips that begin or end in Chicago, or \$0.53 for shared rides that begin or end in Chicago, and \$0.10 per trip Accessibly Fund payment for all trips that begin or end in Chicago. Additionally, a \$5.00 per trip surcharge on all transportation network provider vehicles for airport, Navy Pier, and McCormick Place pickup and drop-off. As of 2025, the City adjusted its downtown surcharge to every day from 6 am to 10 pm and lowered the rate to \$1.50 per trip for single rides and \$0.60 per trip for shared rides. Lastly, the City of Chicago charges \$1.00 per day for pedicabs for each day in service. The 2026 budget recommendation proposes, effective April 1, 2026, changes to the rates charged per trip, expands the downtown congestion zone and adds a second congestion zone in Chicago. Authorization: Municipal Code 3-46-030.

Hemp Tax: A tax imposed on the privilege of purchasing or using in the City cannabinoid hemp products purchased at retail. The tax rate is \$2.00 per product unit, and the tax shall be paid by the purchaser, with the retailer collecting the tax and remitting it to the City. This tax is proposed as part of the 2026 budget recommendation.

Home Rule Municipal Retailers' Occupation Tax: A tax imposed on the activity of selling tangible personal property other than property titled or registered with the State of Illinois that is sold at retail in the City of Chicago. The tax rate is 1.25 percent of the gross receipts from such sales. Grocery food and prescription and nonprescription medicines are generally exempt from the tax. The tax is administered and collected by the Illinois Department of Revenue and disbursed monthly to the City. Authorization: Municipal Code 3-40-10 and 3-40-20.

Hotel Accommodations Tax: A 4.5 percent tax imposed on the rental or lease of hotel accommodations in the City of Chicago. For vacation rentals and shared housing units, a 6.0 percent surcharge is added to the 4.5 percent base rate for a total City tax rate of 10.5 percent of the gross rental or leasing charge. Authorization: Municipal Code 3-24-030.

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Illinois Municipal Retailers' Occupation Tax: A tax imposed on the activity of selling tangible personal property at retail in Illinois. The tax rate is 6.25 percent of the selling price. The tax is administered and collected by the State. Authorization: 35 Illinois Compiled Statutes (ILCS) 120/2-10.

Illinois Use Tax: A tax imposed on the use of tangible personal property purchased outside Illinois but used in the State. The tax rate is 6.25 percent of the selling price. The tax is administered and collected by the Illinois Department of Revenue. 16.0 percent of collections (1.0 percent of the 6.25 percent) is distributed to municipalities. The City receives 20.0 percent of the 1.0 percent portion allocated to municipalities. Authorization: 35 ILCS 105/1.

Income Tax: A tax imposed by the State of Illinois on the privilege of earning or receiving income in Illinois. The tax rate is 7.0 percent of net income for corporations and 4.95 percent of net income for individuals, trusts, and estates. Of the net income tax receipts after refund, 6.47 percent of personal income tax receipts and 6.85 percent of corporate income tax receipts are placed in the Local Government Distributive Fund, which is then distributed to municipalities based on population. Authorization: 35 ILCS 5/201, 5/901; 30 ILCS 115/1, 115/2.

Intergovernmental Tax Revenue: Consists of the City's share of State Income Tax, Personal Property Replacement Tax, Municipal Auto Rental Tax received from the State of Illinois.

Internal Service Earnings: Reimbursements from other City of Chicago funds to the Corporate Fund for services that are provided to other City funds. Certain internal service earnings are allocated using cost accounting methods, while others are reimbursed using intergovernmental purchase orders.

Licenses and Permits: Licenses and permits are required for the operation of certain construction and business activities in the City of Chicago. Fees for these licenses and permits vary with the type of activity authorized.

Liquor Tax: A tax imposed on the retail sale of alcoholic beverages in the City of Chicago. Each wholesale dealer who sells to a retail dealer located in the City of Chicago collects the tax and any such retail alcoholic beverage dealer in turn collects the tax from the retail purchaser. The tax rate is \$0.29 per gallon of beer, \$0.36 per gallon for alcoholic liquor containing 14.0 percent or less alcohol by volume, \$0.89 per gallon for liquor containing more than 14.0 percent and less than 20.0 percent alcohol by volume, and \$2.68 per gallon for liquor containing 20.0 percent or more alcohol by volume. Authorization:

Municipal Code 3-44-030.

Local Funds: All funds used by the City for non-capital operations other than grant funds.

Local Non-Tax Revenue: Consists of fees charged for the issuance of licenses and permits; fines, forfeitures and penalties for traffic or other violations; various charges for services; municipal parking; leases, rentals and sales of City-owned property; internal service earnings; and interest and other revenue.

Local Tax Revenue: Consists of taxes collected by the City, including utility, transportation, transaction, recreation, and business taxes.

Long-Term Debt: Used to finance infrastructure projects in neighborhoods including street and alley construction and improvements, lighting, sidewalk replacement, curb and gutter repairs and replacement, and transportation improvements, including street resurfacing, bridge rehabilitation and traffic safety improvements, as well as Enterprise Fund related projects.

Midway Airport Fund: A fund established to account for acquisition, operation, and maintenance of Midway International Airport.

Modified Accrual Basis of Accounting: Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Expenditures are recognized when the liability is incurred.

Motor Fuel Tax: A tax imposed by the State of Illinois on the sale of motor fuel within the State. The tax rate is \$0.483 per gallon of gasoline and \$0.558 per gallon of diesel fuel. A portion of the revenue is distributed to municipalities and townships based on population via a Statewide allocation formula. Authorization: 35 ILCS 505/2, 505/8.

Motor Fuel Tax Fund: A Special Revenue Fund comprised of revenue derived from the Motor Fuel Tax that funds expenses such as costs associated with streetlight energy, salt purchases for snow removal, street pavement and bridge maintenance, and related personnel costs.

Motor Vehicle Lessor Tax: A tax imposed on the leasing of motor vehicles in the City of Chicago to a lessee on a daily or weekly basis. The lessor is allowed to pass this tax on to lessees as a separate charge on rental bills or invoices. The tax is \$2.75 per vehicle per rental period, with the rate proposed to decrease to \$0.50 per vehicle per rental period as part of the 2026 budget recommendation. Authorization: Municipal Code 3-48-030.

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Municipal Hotel Operators' Occupation Tax: A tax authorized by State legislation and imposed on the activity of renting hotel accommodations in the City of Chicago. The tax rate is 1.0 percent of gross receipts. The tax is administered and collected by the Illinois Department of Revenue and distributed monthly to the City. Authorization: Municipal Code 3-40-470.

Municipal Parking: A category of revenues that currently includes revenue generated by various parking permits.

O'Hare Airport Fund: A fund established to account for acquisition, operation, and maintenance of O'Hare International Airport.

Online Sports Wagering Tax: Newly proposed in the 2026 budget recommendation, the tax would apply a 10.25 percent rate to adjusted gaming receipts of any licensee engaged in the business of sports wagering in the City.

Parking Garage Tax: A tax imposed on the privilege of parking a motor vehicle in any commercial parking lot or garage in the City of Chicago. The tax rate is currently 23.25 percent for daily, weekly, monthly and valet parking. Authorization: Municipal Code 4-236- 020.

Personnel Services: Personnel-related costs, which include salaries and wages, pension contributions, healthcare, overtime pay, and unemployment compensation.

Pension Funds: The City of Chicago's employees are covered under four defined-benefit retirement plans established by State statute and administered by independent pension boards. These plans are the Municipal Employees' Annuity and Benefit Fund, the Laborers' Annuity and Benefit Fund, the Policemen's Annuity and Benefit Fund, and the Firemen's Annuity and Benefit Fund. Each independent pension board has authority to invest the assets of its respective plan subject to the limitations set forth in 40 ILCS 5/1-113.

Personal Property Lease Tax: A tax imposed on the lease, rental or use of rented, personal property or nonpossessory computer leases of software and infrastructure (referred to as cloud software and cloud infrastructure) in the City of Chicago is 11.0 percent, with the rate proposed to increase to 14 percent in the 2026 budget recommendation. Authorization: Municipal Code 3-32-030.

Personal Property Replacement Tax: Two categories of taxes levied by the State and distributed to local governments to replace personal property taxes no longer allowed under the Illinois Constitution: 1. An income-based tax on corporations, partnerships, and other business entities. The tax rate is 2.5 percent for

corporations and 1.5 percent for partnerships, trusts, and subchapter S corporations. The tax allocation formula for local governments in Cook County is based on the 1976 distribution of the repealed personal property tax. Authorization: 35 ILCS 5/201(c), (d); 30 ILCS 115/12. 2. A tax on invested capital imposed by the State of Illinois on public utilities. The tax rate is 0.8 percent on invested capital. The tax allocation formula for local governments in Cook County is based on the 1976 distribution of the repealed personal property tax. Authorization: 35 ILCS 610/2a.1, 615/2a.1, 620/2a.1, 625/2a.1; 30 ILCS 115/12.

Prior Year Available Resources: Amounts remaining from prior years that are budgeted in the current year. Prior year available resources result from revenue exceeding expenditures through savings and sustainable revenue growth, along with spending controls and other efficiencies.

Proceeds and Transfers In: Consists of amounts transferred into the Corporate Fund from outside sources.

Proceeds of Debt: Funds generated from the sale of bonds or notes.

Property Tax: A tax levied on the equalized assessed valuation of real property in the City of Chicago. Cook County collects the tax with assistance from the Illinois Department of Revenue. Authorization for the City's property tax levy occurs through bond ordinances and property tax levy ordinances in connection with the annual appropriation ordinances.

Real Property Transfer Tax: A tax imposed on the transfer of title to, or beneficial interest in, real property located in the City of Chicago. The tax rate is \$3.75 per \$500 of transfer price, or fraction thereof, and is paid by the transferee. Authorization: Municipal Code 3-33-030.

Real Property Transfer Tax—CTA Portion: A supplemental tax on the transfer of real property in the City of Chicago for the purpose of providing financial assistance to the Chicago Transit Authority. The tax rate is \$1.50 per \$500 of the transfer price or fraction thereof and is paid by the transferor. Authorization: Municipal Code 3-33-030.

Recreation Taxes: Consists of taxes on amusement activities and devices, boat moorings, liquor, cigarettes, non-alcoholic beverages, recreational cannabis, and off-track betting. This category would also include the proposed Online Sports Wagering Tax and Hemp Tax proposed in the 2026 budget recommendation.

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Reimbursements and Financial Expenses: Reimbursements consists of amounts transferred to the Corporate Fund from other City funds for central services such as information technology, police and fire services, street and building maintenance, and administrative services.

Reserves: Reserves are funds that the City sets aside as an economic safety net to mitigate current and future risks such as contingencies, emergencies, or revenue shortfalls.

Restaurant and Other Places for Eating Tax: A tax imposed on each place for eating located in the City of Chicago. The tax rate is 0.50 percent of the selling price of all food and beverages sold at retail. Authorization: Municipal Code 3-30-030.

Sales Tax Securitization Corporation Residual Revenues: In October 2017, the City Council passed an ordinance authorizing the creation of a Sales Tax Securitization Corporation (STSC). This revenue securitization structure was developed because of legislation passed by the Illinois General Assembly, allowing all home rule municipalities to create a special purpose corporation organized for the sole purpose of issuing bonds paid for from revenues collected by the State. In December 2017, the City entered into a sale agreement (Agreement) with the STSC. Under the Agreement, the City sold to the STSC the City's rights to receive Sales Tax revenues collected by the State. In return, the City received the proceeds of bonds issued by the STSC as well as a residual certificate. Sales Tax revenues received by the STSC are paid first to cover the STSC's operating expenses and debt service on the STSC's bonds. All remaining Sales Tax revenues are then paid to the City as the holder of the residual certificate and are budgeted as Proceeds and Transfers.

Sewer Fund: An Enterprise Fund that supports the operation, maintenance, and capital programs of the City's sewer systems.

Short Term Debt: Comprised of debt issued to address various operating, liquidity, and capital needs, including general obligation short-term borrowing program, water and sewer systems commercial paper notes and line of credit notes, Chicago O'Hare International Airport commercial paper notes and credit agreement notes, and Chicago Midway Airport commercial paper notes.

Simplified Telecommunications Tax: A tax imposed on the privilege of originating or receiving intrastate or interstate telecommunications within the City of Chicago. The tax rate is 7.0 percent of the gross charge for such telecommunications purchased at retail. Authorization: Municipal Code 3-73- 030.

Special Events and Municipal Hotel Operators' Occupation Tax Fund: Includes revenues from the Municipal Hotel Operator's Occupation Tax and is used to support the promotion of tourism, cultural and recreational activities

Special Revenue Fund: A fund established to account for the operations of a specific activity and the revenue generated for carrying out that activity. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Structural Budget Deficit: Any structural budget imbalance between existing revenues and existing expenses in the Corporate Fund for that budget year. Commonly referred to as the "gap".

Tax Increment Financing (TIF): TIF is a funding tool used to improve neighborhood infrastructure and promote investment in communities across the city. The program is governed by a State law allowing municipalities to capture property tax revenues derived from the amount of incremental equalized assessed value (EAV) above the base EAV that existed before an area was designated as a TIF district.

Transaction Taxes: Consists of taxes on the transfer of real estate, the lease or rental of personal property, and the short-term lease of motor vehicles within the City.

Transportation Network Providers (TNP): Rideshare companies that provide prearranged transportation services for compensation through an internet-enabled application or digital platform to connect passengers with drivers of vehicles for hire.

Transportation Taxes: Consists of taxes on vehicle fuel, garage parking, and hired ground transportation.

Transfers-in: The movement of resources into local funds from reserves and other non-recurring revenue sources.

Transfers-out: The movement of resources from local funds to reserves and other non-recurring revenue sources.

Use Tax for Non-Titled Personal Property: A tax imposed on the use of non-titled tangible personal property in the City of Chicago that is purchased at retail from a retailer located outside the City of Chicago. The tax rate is 1.0 percent of the property's selling price. Authorization: Municipal Code 3-27-030.

Use Tax for Titled Personal Property: A tax imposed on the use of titled personal property in the City of Chicago that is purchased at retail from a retailer located outside the City of Chicago and titled or registered in the City. The tax rate is 1.25 percent of the property's selling price. The Illinois Department of Revenue administers and collects the tax on behalf of the City when titled personal property is purchased from a retailer in Cook, DuPage, Lake, Kane, McHenry, or Will counties. Authorization: Municipal Code 3-28-030.

Utility Taxes and Fees: Consists of taxes on the purchase of telecommunication services, electricity, natural gas and cable television.

Vehicle Fuel Tax: A tax imposed on the purchase of vehicle fuel purchased or dispensed within the City of Chicago. The tax rate is \$.08 per gallon, \$.05 per gallon for aviation fuel subject to the revenue use requirements of 49 U.S.C. § 47107(b) and 49 U.S.C. § 47133. Authorization: Municipal Code 3-52-020.

Vehicle Tax Fund: Includes revenue from vehicle sticker sales, impoundment fees, abandoned auto sale fees and pavement cut fees, and a portion of the Garage Parking Tax for the maintenance of the public way.

Water Fund: An Enterprise Fund that supports the operation, maintenance, and capital programs of the City's water systems.

Water and Sewer User Fees: A fee imposed on water and sewer usage within the City of Chicago. The revenue collected via water charges and the sewer surcharges on City utility bills. The water and sewer funds are segregated funds where water fund revenue is used to support the water system and sewer fund revenue is used to support the sewer system. Authorization: Municipal Code 11-12-260.

Water and Sewer Tax: A utility tax assessed on water and sewer use within the City of Chicago. The rate is \$2.51 per 1,000 gallons of water and sewer use. Authorization: Municipal Code 11-12-260.

Wheel Tax (referred to as the Vehicle Sticker Fee): An annual fee imposed on the privilege of operating a motor vehicle within the City of Chicago that is owned by a resident of the City of Chicago. The annual fee is \$100.17 for smaller passenger automobiles (less than 4,500 pounds) and \$159.12 for larger passenger automobiles (4,500 pounds or more). The fee varies for other vehicle classifications. Authorization: Municipal Code 3-56-050.

BUDGET DETAIL



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BUDGET DETAIL

REVENUE

Corporate Fund

		Appropriation					Projection	
		2020	2021	2022	2023	2024	2025	2026
Business Taxes	Hotel Tax	\$128.5M	\$60.1M	\$106.5M	\$120.1M	\$144.7M	\$152.0M	\$156.8M
	Shopping Bag Tax	\$5.9M	\$6.0M	\$6.2M	\$8.1M	\$10.1M	\$23.0M	\$29.5M
	Total	\$134.4M	\$66.1M	\$112.7M	\$128.2M	\$154.8M	\$175.0M	\$186.3M
City Sales Tax/HROT	Home Rule Occupation Tax	\$74.0M	\$63.6M	\$73.1M	\$90.1M	\$96.1M	\$104.4M	\$94.7M
	Total	\$74.0M	\$63.6M	\$73.1M	\$90.1M	\$96.1M	\$104.4M	\$94.7M
Municipal Public Utility Taxes & Fees	Telecommunications	\$75.0M	\$69.7M	\$60.8M	\$58.4M	\$57.4M	\$59.1M	\$52.7M
	Electricity Use	\$97.7M	\$95.2M	\$95.2M	\$96.2M	\$96.5M	\$90.6M	\$96.6M
	Electricity IMF	\$90.1M	\$87.6M	\$87.6M	\$88.1M	\$88.6M	\$81.1M	\$85.3M
	Cable Television	\$27.0M	\$24.3M	\$23.3M	\$22.2M	\$19.5M	\$16.1M	\$14.0M
	Natural Gas Use & Utility Taxes	\$126.3M	\$114.0M	\$122.1M	\$141.6M	\$145.2M	\$126.4M	\$147.0M
	Total	\$416.1M	\$390.8M	\$388.9M	\$406.5M	\$407.3M	\$373.4M	\$395.6M
	Amusement Tax	\$194.0M	\$143.6M	\$195.2M	\$232.5M	\$262.7M	\$286.8M	\$303.8M
Recreation Taxes	Liquor Tax	\$32.7M	\$31.0M	\$30.4M	\$32.4M	\$31.3M	\$30.0M	\$28.6M
	Non-Alcoholic Beverage Tax	\$24.8M	\$24.9M	\$25.6M	\$27.2M	\$29.5M	\$32.6M	\$36.5M
	Municipal Cigarette Tax	\$18.2M	\$17.3M	\$15.9M	\$17.0M	\$13.3M	\$14.3M	\$12.9M
	Boat Mooring Tax	\$1.3M	\$1.2M	\$1.4M	\$2.0M	\$1.5M	\$1.5M	\$5.6M
	Auto Amusement Tax	\$0.4M	\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.9M
	Off Track Betting	\$0.4M	\$0.4M	\$0.3M	\$0.2M	\$0.1M		
	Cannabis Excise tax	\$1.6M	\$5.2M	\$5.2M	\$6.9M	\$5.7M	\$5.5M	\$5.0M
	Hemp Tax							\$10.0M
	Online Sports Wagering							\$26.2M
	Total	\$273.3M	\$223.9M	\$274.4M	\$318.4M	\$344.3M	\$371.0M	\$429.5M
Transaction Taxes	Personal Property Lease Transaction	\$350.4M	\$348.4M	\$420.3M	\$584.8M	\$647.7M	\$818.1M	\$1,152.1M
	Real Property Transfer	\$152.0M	\$124.7M	\$156.6M	\$221.3M	\$142.2M	\$148.3M	\$158.6M
	Motor Vehicle Lessor Tax	\$6.5M	\$5.0M	\$5.5M	\$5.7M	\$5.8M	\$6.2M	\$0.9M
	Total	\$508.9M	\$478.1M	\$582.3M	\$811.8M	\$795.7M	\$972.6M	\$1,311.6M
Transportation Taxes	Parking Tax	\$138.6M	\$108.5M	\$126.9M	\$135.9M	\$142.8M	\$163.1M	\$189.4M
	Vehicle Fuel Tax	\$54.5M	\$55.6M	\$65.0M	\$66.3M	\$59.8M	\$57.5M	\$63.8M
	Ground Transportation Tax	\$190.6M	\$144.6M	\$144.2M	\$165.8M	\$200.5M	\$218.6M	\$284.0M
	Total	\$383.6M	\$308.7M	\$336.1M	\$367.9M	\$403.1M	\$439.2M	\$537.3M
Total		\$1,790.3M	\$1,531.3M	\$1,767.5M	\$2,123.0M	\$2,201.2M	\$2,435.5M	\$2,955.0M
Proceeds & Transfers In	Skyway Long-Term Reserve Interest	\$15.0M	\$15.0M	\$15.0M	\$15.0M	\$23.0M		
	Parking Meter Revenue Replacement Fund Interest	\$4.0M	\$4.0M	\$4.0M	\$4.0M	\$5.0M		
Proceeds & Transfers In-Other	Proceeds & Transfers In-Other	\$8.0M	\$23.0M	\$75.0M	\$75.0M	\$28.0M		
	American Rescue Plan Revenue Replacement			\$385.0M	\$152.4M			
	Sales Tax Securitization Corporation Residual							
	Total	\$615.5M	\$570.2M	\$569.9M	\$619.4M	\$552.7M	\$572.0M	\$492.7M
State Income Tax	Total	\$642.5M	\$612.2M	\$1,048.9M	\$865.8M	\$580.7M	\$600.0M	\$686.7M
		\$642.5M	\$612.2M	\$1,048.9M	\$865.8M	\$580.7M	\$600.0M	\$686.7M
Municipal Auto Rental Tax	State Income Tax	\$269.8M	\$262.3M	\$366.6M	\$377.4M	\$430.3M	\$456.2M	\$545.1M
	Total	\$269.8M	\$262.3M	\$366.6M	\$377.4M	\$430.3M	\$456.2M	\$545.1M
Personal Prop Replacement Tax (Corporate Share)	Municipal Auto Rental Tax	\$4.2M	\$3.3M	\$4.0M	\$4.2M	\$4.2M	\$4.8M	\$4.9M
	Total	\$4.2M	\$3.3M	\$4.0M	\$4.2M	\$4.2M	\$4.8M	\$4.9M
	Personal Prop Replacement Tax (Corporate Share)	\$157.2M	\$147.0M	\$163.7M	\$266.0M	\$441.8M	\$276.8M	\$202.6M
Reimbursements	Total	\$157.2M	\$147.0M	\$163.7M	\$266.0M	\$441.8M	\$276.8M	\$202.6M
	Reimbursements	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.5M	\$1.1M
	Total	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.5M	\$1.1M
Charges for Services	Safety	\$433.2M	\$414.6M	\$536.2M	\$649.6M	\$878.3M	\$740.3M	\$753.7M
	Other Charges	\$409.0M	\$229.4M	\$288.1M	\$315.5M	\$377.6M	\$364.7M	\$354.9M
	Inspection	\$30.1M	\$28.6M	\$31.3M	\$29.2M	\$34.7M	\$35.1M	\$40.4M
Non-Tax Revenue	Current Expenses	\$13.0M	\$12.3M	\$12.8M	\$11.3M	\$10.5M	\$10.7M	\$10.1M
	Information	\$7.1M	\$6.6M	\$7.2M	\$6.6M	\$6.6M	\$9.6M	\$8.0M
	Total	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$2.2M

2026 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Corporate Fund

		2020	2021	2022	2023	2024	2025	2026
Charges for Services	Total							Projection
Fines, Forfeitures & Penalties	Total	\$460.2M	\$277.9M	\$340.4M	\$363.6M	\$430.5M	\$421.1M	\$415.6M
		\$342.7M	\$381.5M	\$369.7M	\$302.2M	\$347.9M	\$345.2M	\$389.1M
		\$342.7M	\$381.5M	\$369.7M	\$302.2M	\$347.9M	\$345.2M	\$389.1M
Interest Income	Total	\$3.5M	\$6.5M	\$6.5M	\$10.3M	\$3.5M	\$58.0M	\$55.5M
		\$3.5M	\$6.5M	\$6.5M	\$10.3M	\$3.5M	\$58.0M	\$55.5M
Internal Service Earnings	Total	\$177.1M	\$173.1M	\$179.7M	\$184.0M	\$182.9M	\$187.3M	\$202.7M
		\$114.9M	\$155.0M	\$230.9M	\$305.9M	\$240.6M	\$229.7M	\$50.5M
Intergovernmental Funds		\$14.8M	\$14.1M	\$16.0M	\$25.2M	\$26.5M	\$10.4M	\$10.9M
Other Reimbursements		\$54.7M	\$68.6M	\$59.2M	\$71.5M	\$78.0M	\$90.2M	\$93.4M
Special Revenue Funds	Total	\$361.5M	\$410.7M	\$485.8M	\$586.5M	\$528.0M	\$517.6M	\$357.5M
		\$25.0M	\$25.0M	\$25.0M	\$28.8M	\$19.0M	\$9.8M	\$31.4M
Rentals and Leases		\$5.0M	\$11.0M	\$2.0M	\$2.0M	\$3.8M	\$2.0M	\$10.0M
Sale of Land		\$0.7M	\$0.3M	\$0.3M	\$0.3M	\$0.6M	\$0.1M	\$3.4M
Sale of Materials		\$3.0M	\$3.0M	\$2.0M	\$0.9M	\$1.5M	\$2.0M	\$0.7M
Vacation of Streets	Total	\$33.7M	\$39.3M	\$29.3M	\$32.0M	\$24.8M	\$13.8M	\$45.5M
		\$47.9M	\$44.8M	\$43.5M	\$41.5M	\$35.7M	\$45.5M	\$47.4M
Other Permits and Certificates		\$40.0M	\$37.0M	\$37.0M	\$37.7M	\$38.9M	\$33.3M	\$32.8M
Building Permits		\$22.1M	\$21.7M	\$21.6M	\$26.9M	\$25.3M	\$26.9M	\$33.9M
Business Licenses		\$12.8M	\$11.5M	\$12.2M	\$12.9M	\$11.6M	\$13.5M	\$17.3M
Alcohol Dealers License		\$5.5M	\$4.2M	\$5.3M	\$4.6M	\$3.8M	\$4.5M	\$4.7M
Prior Period Fines	Total	\$128.3M	\$119.2M	\$119.6M	\$123.6M	\$115.3M	\$123.7M	\$136.1M
		\$7.6M	\$7.6M	\$7.6M	\$7.7M	\$7.7M	\$9.9M	\$9.9M
Municipal Parking	Total	\$7.6M	\$7.6M	\$7.6M	\$7.7M	\$7.7M	\$9.9M	\$9.9M
		\$134.7M	\$125.8M	\$124.5M	\$150.0M	\$177.0M	\$155.3M	\$255.8M
Other Revenue	Total	\$134.7M	\$125.8M	\$124.5M	\$150.0M	\$177.0M	\$155.3M	\$255.8M
		\$1,472.2M	\$1,368.6M	\$1,483.4M	\$1,575.8M	\$1,634.7M	\$1,644.6M	\$1,665.0M
Total		\$4,338.2M	\$3,926.6M	\$4,836.0M	\$5,214.2M	\$5,294.9M	\$5,420.4M	\$6,060.4M
	Corporate Fund Revenue	\$81.0M	\$111.0M	\$51.4M	\$222.1M	\$414.3M	\$367.6M	\$6,060.4M
	Prior Year Available Resources	\$4,419.2M	\$4,037.6M	\$4,887.4M	\$5,436.3M	\$5,709.2M	\$5,788.0M	\$6,060.4M
Grand Total								

2026 BUDGET OVERVIEW
BUDGET DETAIL
REVENUE

Special Revenue Funds

		2020	2021	Appropriation 2022	2023	2024	2025	Projection 2026
0300 - Vehicle Tax Fund	Contracted Abandoned Auto Tow	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M		
	Sale of Impounded Automobiles	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$2.2M	\$2.6M
	Transfers In	\$0.6M	\$0.6M	\$2.3M	\$3.0M	\$5.0M		
	Vehicle Tax	\$129.0M	\$123.3M	\$128.0M	\$125.1M	\$128.8M	\$126.2M	\$129.0M
	Subtotal	\$133.1M	\$126.6M	\$133.5M	\$128.1M	\$131.8M	\$126.2M	\$129.0M
	Other Reimbursements	\$36.7M	\$40.6M	\$63.7M	\$93.9M	\$96.6M	\$96.3M	\$99.9M
	Pavement Cut Fees	\$16.2M	\$16.2M	\$15.9M	\$16.8M	\$22.3M	\$28.8M	\$18.6M
	Impoundment Fees	\$9.6M	\$8.7M	\$8.5M	\$9.7M	\$12.9M	\$14.7M	\$12.6M
	Other Revenue	\$2.4M	\$2.4M	\$1.2M	\$1.5M	\$3.8M	\$9.9M	\$14.2M
	Prior Year Available Resources	\$64.9M	\$67.9M	\$99.3M	\$121.9M	\$135.5M	\$149.8M	\$145.3M
0310 - Motor Fuel Tax Fund	Subtotal				\$4.4M	\$2.0M		
	Fund Total	\$198.0M	\$194.5M	\$230.8M	\$254.4M	\$290M	\$278.2M	\$276.9M
	Capital Funding				\$269.3M	\$269.3M		
	Distributive Share of State Motor Fuel Tax				\$113.3M	\$110.2M	\$116.8M	\$129.4M
	Transfers In	\$108.5M	\$99.7M	\$109.0M	\$113.3M	\$116.8M		
	Subtotal			\$6.0M				
	Interest	\$108.5M	\$99.7M	\$115.0M	\$113.3M	\$126.2M	\$116.8M	\$129.4M
	Other Revenue			\$4.3M		\$2.6M	\$4.4M	\$0.6M
	Subtotal			\$4.3M	\$9.3M	\$2.6M	\$4.4M	\$0.6M
	Prior Year Available Resources	\$17.5M	\$14.9M	\$3.4M	\$9.3M	\$2.9M	\$27.5M	\$17.8M
0346 - Library Fund	Subtotal			\$3.4M	\$3.9M	\$2.9M	\$27.5M	\$17.8M
	Fund Total	\$125.9M	\$114.7M	\$122.7M	\$126.5M	\$151.8M	\$148.6M	\$147.8M
	Fine Receipts	\$0.1M	\$0.1M	\$0.1M	\$0.2M	\$0.3M		
	Transfers In	\$0.8M				\$8.3M	\$10.9M	\$18.6M
	Subtotal			\$0.1M	\$0.2M	\$8.5M	\$10.9M	\$18.6M
	Proceeds of Debt	\$0.9M	\$0.1M	\$0.1M	\$0.2M	\$8.5M	\$10.9M	\$18.6M
	Corporate Fund Subsidy	\$115.0M	\$114.6M	\$114.6M	\$114.6M	\$117.3M	\$117.3M	\$117.1M
	Rental of Facilities	\$3.3M		\$3.3M				
	Interest	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M
	Other Revenue	\$0.6M	\$0.6M	\$0.4M	\$0.4M	\$0.4M	\$0.2M	\$0.2M
0353 - Emergency Communication Fund	Subtotal			\$0.4M	\$0.4M	\$0.4M	\$0.2M	\$0.2M
	Prior Year Available Resources	\$115.8M	\$115.3M	\$118.4M	\$115.2M	\$117.8M	\$117.8M	\$117.8M
	Subtotal			\$10.8M	\$24.0M	\$18.5M	\$19.5M	\$8.0M
	Fund Total	\$7.8M	\$10.4M	\$10.8M	\$24.0M	\$18.5M	\$19.5M	\$8.0M
	Transfers In	\$124.5M	\$125.8M	\$129.3M	\$139.3M	\$144.8M	\$147.9M	\$144.4M
	Subtotal			\$20.9M	\$20.9M	\$7.8M		
	Telephone Surcharge	\$132.1M	\$135.9M	\$143.2M	\$158.0M	\$167.2M	\$168.5M	\$168.5M
	Subtotal			\$143.2M	\$158.0M	\$167.2M	\$168.5M	\$168.5M
	Prior Year Available Resources	\$11.6M	\$24.6M	\$21.0M	\$4.3M	\$8.6M	\$6.9M	\$6.9M
	Subtotal			\$21.0M	\$4.3M	\$8.6M		
0355 - Special Events and Municipal Hotel Operator's Occupation Tax Fund	Fund Total	\$143.7M	\$160.5M	\$175.9M	\$183.1M	\$183.7M	\$168.5M	\$175.4M
	Hotel Operators' Occupation Tax	\$28.3M	\$14.2M	\$19.2M	\$26.9M	\$27.9M	\$37.6M	\$37.6M
	Subtotal			\$14.2M	\$26.9M	\$27.9M	\$37.6M	\$37.6M
	Corporate Fund Subsidy			\$9.5M				
	Recreation Fees and Charges	\$12.0M	\$5.0M	\$8.3M	\$8.8M	\$9.7M	\$12.9M	\$9.8M
	Other Revenue	\$7.7M	\$6.5M	\$6.5M	\$6.5M	\$18.0M	\$18.0M	\$22.7M
	Rental and Charges	\$1.7M	\$0.9M	\$1.2M	\$1.3M	\$1.5M	\$2.4M	\$2.7M
	Interest	\$21.4M	\$12.4M	\$23.5M	\$17.3M	\$24.2M	\$33.8M	\$35.2M
	Prior Year Available Resources				\$1.9M	\$14.4M		
	Subtotal			\$9.5M	\$1.9M	\$14.4M		
0994 - Controlled Substances Fund	Fund Total	\$49.7M	\$26.6M	\$44.6M	\$46.1M	\$66.4M	\$70.2M	\$72.9M
	Fines, Forfeitures, and Penalties	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.0M	\$0.1M
	Subtotal			\$0.1M	\$0.1M	\$0.1M	\$0.0M	\$0.1M
	Interest							
	Prior Year Available Resources							
	Subtotal							
	Fund Total							
	Interest Income	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M
	Subtotal			\$0.6M	\$0.6M	\$1.8M	\$0.6M	\$0.5M
	Corporate Fund Subsidy			\$9.6M				
0996 - Affordable Housing Opportunity Fund	Building Permits	\$32.8M	\$20.0M	\$3.9M	\$24.6M	\$5.9M	\$1.4M	\$0.9M
	Current Expense	\$0.8M						
	Subtotal			\$13.5M	\$24.6M	\$5.9M	\$1.4M	\$0.9M
	Prior Year Available Resources	\$33.6M	\$20.0M	\$13.5M	\$24.6M	\$5.9M	\$1.4M	\$0.9M
	Subtotal			\$12.9M	\$9.5M	\$4.5M		
	Fund Total	\$12.9M	\$10.0M	\$10.0M	\$9.0M	\$4.5M		
	Real Property Transfer	\$46.5M	\$30.0M	\$23.6M	\$34.2M	\$12.2M	\$2.0M	\$1.4M
	Subtotal			\$60.8M	\$93.0M	\$56.9M	\$59.3M	\$63.4M
	Fund Total	\$60.8M	\$49.9M	\$63.0M	\$93.0M	\$56.9M	\$59.3M	\$63.4M
	Tax Increment Financing Administrative Reimbursement	\$60.8M	\$49.9M	\$63.0M	\$93.0M	\$56.9M	\$59.3M	\$63.4M
0B09 - CTA Real Property Transfer Tax Fund	Fund Total	\$13.4M	\$13.5M	\$17.1M	\$16.8M	\$17.9M	\$20.8M	\$23.4M
	Safety	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M
	Subtotal			\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M
	Fund Total	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M
	Municipal Parking	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M
	Subtotal			\$10.8M	\$10.8M	\$10.8M	\$10.8M	\$10.8M
	Fund Total	\$14.0M	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Chicago Parking Meters	\$14.0M	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Subtotal			\$14.0M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Fund Total							

2026 BUDGET OVERVIEW
BUDGET DETAIL
REVENUE

Special Revenue Funds

		2020	2021	Appropriation 2022	2023	2024	2025	Projection
0826 - Chicago Parking Meters	Fund Total	\$14.0M	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Sanitation	\$63.0M	\$62.2M	\$62.3M	\$61.7M	\$62.3M	\$63.8M	\$64.4M
0832 - Garbage Collection Fund	Prior Year Available Resources	\$2.9M	\$62.2M	\$62.3M	\$61.7M	\$62.3M	\$63.8M	\$64.4M
	Subtotal	\$2.9M	\$62.2M	\$62.3M	\$61.7M	\$62.3M	\$63.8M	\$64.4M
0839 - Human Capital Innovation Fund	Fund Total	\$65.9M	\$62.2M	\$62.3M	\$61.7M	\$70.9M	\$75.8M	\$64.4M
	Prior Year Available Resources	\$2.6M	\$2.3M	\$2.3M				
0840 - Houseshare Surcharge - Homeless	Fund Total	\$2.6M	\$2.3M	\$2.3M				
	Hotel Tax Surcharge	\$5.0M	\$0.8M	\$4.5M	\$6.0M			
0841 - Neighborhood Opportunity Fund	Prior Year Available Resources	\$0.5M	\$5.8M	\$2.0M	\$6.9M			
	Subtotal	\$0.5M	\$5.8M	\$2.0M	\$6.9M			
0842 - Foreign Fire Insurance Tax Fund	Fund Total	\$5.5M	\$6.6M	\$6.5M	\$12.9M			
	Corporate Fund Subsidy	\$5.5M	\$6.6M	\$6.5M	\$12.9M			
0843 - Houseshare Surcharge - Domestic Violence	Interest		\$1.9M	\$1.0M				
	Building Permits	\$43.4M	\$21.5M	\$8.4M				
0844 - Wheelchair Accessible Vehicle Fund	Subtotal	\$43.4M	\$21.5M	\$11.3M				
	Prior Year Available Resources	\$42.3M	\$20.4M	\$10.0M				
0845 - Cable Local Origination Fund	Subtotal	\$43.4M	\$21.5M	\$11.3M				
	Fund Total	\$5.5M	\$6.6M	\$6.5M	\$7.8M	\$7.5M	\$7.7M	\$8.2M
0846 - Community Safety Fund	Foreign Fire Insurance Tax	\$5.5M	\$5.5M	\$6.0M	\$7.8M	\$7.5M	\$7.7M	\$8.2M
	Prior Year Available Resources	\$5.5M	\$5.5M	\$6.0M	\$7.8M	\$7.5M	\$7.7M	\$8.2M
0847 - Cannabis Regulation Tax	Subtotal	\$5.5M	\$5.5M	\$6.0M	\$7.8M	\$7.5M	\$7.7M	\$8.2M
	Fund Total	\$11.0M	\$11.0M	\$14.4M	\$19.3M	\$17.8M	\$17.6M	\$17.1M
0848 - Opioid Settlement Fund	Hotel Tax Surcharge	\$2.5M	\$0.4M	\$2.3M	\$2.1M	\$2.5M	\$2.3M	\$2.5M
	Prior Year Available Resources	\$2.5M	\$0.4M	\$2.3M	\$2.1M	\$2.5M	\$2.3M	\$2.5M
0849 - Vaping Settlement Fund	Subtotal	\$0.9M	\$0.4M	\$0.4M	\$3.9M			
	Fund Total	\$0.9M	\$0.4M	\$0.4M	\$3.9M			
0850 - Casino Community Benefits Fund	Interest	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Other Transportation							
0851 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0852 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0853 - Cable Local Origination Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0854 - Community Safety Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0855 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0856 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0857 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0858 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0859 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0860 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0861 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0862 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0863 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0864 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0865 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0866 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0867 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0868 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0869 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0870 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0871 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0872 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0873 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0874 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0875 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0876 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0877 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0878 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0879 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0880 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0881 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0882 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0883 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0884 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0885 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0886 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0887 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0888 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0889 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0890 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0891 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0892 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0893 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0894 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0895 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0896 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0897 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0898 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0899 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0900 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0901 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0902 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0903 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0904 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0905 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0906 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0907 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0908 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0909 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0910 - Cannabis Regulation Tax	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0911 - Opioid Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0912 - Vaping Settlement Fund	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0913 - Houseshare Surcharge - Homeless Services	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Prior Year Available Resources	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
0914 - Construction and Demolition Debris Mgmt	Subtotal	\$3.4M	\$2.6M	\$2.6M	\$10.5M			
	Fund Total	\$3.4M	\$2.					

2026 BUDGET OVERVIEW

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Special Revenue Funds

		2020	2021	Appropriation 2022	2023	2024	2025	2026 Projection
0B99 - Casino Community Benefits Fund 0D43 - Neighborhoods Opportunity Fund	Fund Total							
	Land Sale Proceeds					\$5.9M	\$5.9M	\$7.0M
	Interest					\$5.9M	\$5.9M	\$3.8M
	Building Permits				\$1.1M	\$3.1M	\$3.9M	\$1.8M
	Prior Year Available Resources				\$25.9M	\$2.8M	\$4.4M	\$2.8M
	Fund Total				\$27.0M	\$6.3M	\$7.2M	\$4.6M
0D44 - Citywide Adopt-a-landmark Fund	Subtotal				\$51.8M	\$51.8M	\$53.9M	\$58.7M
	Interest				\$27.1M	\$51.8M	\$53.9M	\$58.7M
	Building Permits				\$54.1M	\$63.9M	\$67.0M	\$67.0M
	Prior Year Available Resources				\$0.1M	\$0.4M	\$0.5M	\$0.4M
	Fund Total				\$3.2M	\$0.4M	\$0.5M	\$0.4M
	Subtotal				\$3.4M	\$0.8M	\$0.5M	\$0.4M
0D45 - Local Impact Fund	Interest				\$8.3M	\$10.0M	\$10.5M	\$9.0M
	Building Permits				\$8.3M	\$10.0M	\$10.5M	\$9.0M
	Prior Year Available Resources				\$11.6M	\$10.8M	\$11.1M	\$9.4M
	Fund Total				\$0.1M	\$0.4M	\$0.0M	\$0.0M
	Interest				\$3.2M	\$0.4M	\$0.5M	\$0.4M
	Building Permits				\$3.4M	\$0.8M	\$0.6M	\$0.4M
Grand Total	Prior Year Available Resources				\$8.1M	\$11.5M	\$12.3M	\$12.5M
	Fund Total				\$11.5M	\$12.3M	\$12.9M	\$12.9M
	Subtotal				\$11.5M	\$12.3M	\$12.9M	\$12.9M
	Interest				\$11.5M	\$12.3M	\$12.9M	\$12.9M
	Building Permits				\$11.5M	\$12.3M	\$12.9M	\$12.9M
	Prior Year Available Resources				\$11.5M	\$12.3M	\$12.9M	\$12.9M
Grand Total		\$919.2M	\$895.9M	\$974.5M	\$1,129.2M	\$1,179.8M	\$1,179.8M	\$1,273.4M

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Enterprise Funds

		Appropriation					Projection	
		2020	2021	2022	2023	2024	2025	2026
0200 - Water Fund	Water Fees	\$741.0M	\$740.2M	\$746.8M	\$817.7M	\$812.8M	\$829.4M	\$859.3M
	Interest Earning		\$3.0M	\$3.0M	\$3.0M	\$10.0M	\$10.0M	\$12.9M
	Miscellaneous and Other	\$30.3M	\$18.0M	\$18.0M	\$25.0M	\$25.0M	\$25.0M	\$19.5M
	Prior Year Available Resources	\$24.0M	\$12.5M	\$17.5M	\$44.2M	\$56.4M	\$14.5M	\$9.2M
	Transfers In	\$10.0M	\$10.0M	\$10.0M	\$44.0M	\$46.6M	\$37.8M	\$29.9M
0314 - Sewer Fund	Total	\$805.3M	\$783.7M	\$795.3M	\$933.9M	\$950.8M	\$916.7M	\$930.8M
	Sewer Fees	\$365.1M	\$355.9M	\$354.0M	\$397.5M	\$387.0M	\$396.0M	\$413.4M
	Interest Earning		\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$11.1M
	Miscellaneous and Other	\$13.0M	\$12.7M	\$16.2M	\$12.7M	\$12.7M	\$0.9M	\$10.3M
	Prior Year Available Resources	\$12.0M	\$1.0M	\$1.5M	\$34.9M	\$28.6M	\$51.6M	\$14.5M
0610 - Midway Airport Fund	Transfers In	\$4.1M	\$4.1M	\$4.1M	\$10.5M	\$10.9M	\$2.7M	\$2.8M
	Total	\$394.2M	\$375.7M	\$377.8M	\$457.7M	\$441.2M	\$453.2M	\$452.2M
	Rates, Charges and Other	\$335.1M	\$336.6M	\$349.7M	\$370.5M	\$391.5M	\$399.3M	\$429.7M
	Total	\$335.1M	\$336.6M	\$349.7M	\$370.5M	\$391.5M	\$399.3M	\$429.7M
	Rates, Charges and Other	\$1,468.1M	\$1,521.9M	\$1,588.8M	\$1,666.3M	\$1,747.0M	\$1,941.5M	\$2,052.8M
0740 - O'Hare Airport Fund	Total	\$1,468.1M	\$1,521.9M	\$1,588.8M	\$1,666.3M	\$1,747.0M	\$1,941.5M	\$2,052.8M
	Grand Total	\$3,002.7M	\$3,017.8M	\$3,111.6M	\$3,428.4M	\$3,530.5M	\$3,710.7M	\$3,865.4M

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Debt Service Funds

		2020	2021	2022	2023	2024	2025	Projection 2026
0383 - Motor Fuel Tax Fund Debt Service	Motor Fuel Tax	\$4.8M	\$5.8M					
	Interest and Other Revenue	\$5.6M	\$2.7M	\$7.0M				
	Proceeds of Debt							
	Subtotal	\$10.4M	\$8.4M	\$7.0M				
	Prior Year Available Resources	\$2.0M	\$4.1M	\$11.7M				
0510 - General Obligation Bond Redemption and Interest Fund	Subtotal	\$2.0M	\$4.1M	\$11.7M				
	Fund Total	\$12.4M	\$12.5M	\$18.7M				
	Property Tax Levy	\$405.2M	\$90.5M	\$144.1M	\$174.4M	\$239.7M	\$272.9M	\$314.6M
	Corporate Fund Subsidy			\$413.6M	\$342.1M	\$252.6M	\$144.7M	\$90.5M
	Interest and Other Revenue	\$207.8M	\$437.3M	\$30.9M	\$10.8M			
0516 - Library Bond Redemption and Interest Fund	Proceeds of Debt							
	Transfers In							\$25.0M
	Subtotal	\$612.9M	\$527.8M	\$588.5M	\$527.4M	\$492.3M	\$417.7M	\$430.1M
	Prior Year Available Resources							
	Subtotal	\$612.9M	\$527.8M	\$588.5M	\$527.4M	\$492.3M	\$417.7M	\$430.1M
0521 - Property Tax Levy Fund	Fund Total	\$4.2M	\$4.2M					
	Property Tax Levy	\$119.4M	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$122.0M
	Interest and Other Revenue							
	Transfers In							
	Subtotal	\$119.4M	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$122.0M
0525 - Emergency Communication Bond Redemption and Interest Fund	Fund Total	\$119.4M	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$122.0M
	Prior Year Available Resources	\$0.4M						
	Subtotal	\$0.4M						
	Fund Total	\$119.8M	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$122.0M
	Telephone Surcharge & Interest	\$16.4M	\$15.6M	\$16.4M				
0549 - City College Bond Redemption and Interest Fund	Transfers In							
	Prior Year Available Resources	\$16.4M	\$15.6M	\$16.4M				
	Subtotal	\$16.4M	\$15.6M	\$16.4M				
	Fund Total	\$16.4M	\$16.4M	\$16.4M				
	Property Tax Levy	\$29.0M	\$34.0M	\$34.0M	\$28.8M			
Grand Total	Interest and Other Revenue	\$2.5M						
	Transfers In							
	Subtotal	\$31.5M	\$34.0M	\$34.0M	\$28.8M			
	Prior Year Available Resources	\$4.8M			\$5.0M			
	Fund Total	\$36.3M	\$34.0M	\$34.0M	\$33.8M	\$614.3M	\$539.7M	\$552.1M
Grand Total		\$802.0M	\$710.2M	\$777.1M	\$680.5M	\$614.3M	\$539.7M	\$552.1M

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Pension Funds

		Appropriation					Proposed 2026
		2020	2021	2022	2023	2024	
0681 - Municipal Employees' Annuity and Benefit Fund	Property Tax Levy	\$119.4M	\$166.6M	\$166.6M	\$166.6M	\$166.6M	\$167.9M
	Library Property Tax Levy	\$5.3M	\$5.5M	\$8.8M	\$8.8M	\$8.8M	\$8.8M
	Corporate Fund Payment	\$81.3M	\$49.8M	\$284.7M	\$366.3M	\$358.2M	\$134.8M
	Water-Sewer Utility Tax	\$216.6M	\$206.5M	\$206.0M	\$216.3M	\$216.3M	\$221.3M
	Emergency Communication Fund	\$14.5M	\$17.4M	\$27.6M	\$25.1M	\$21.9M	\$22.4M
	Library Fund Payment	\$3.1M	\$4.7M	\$4.7M	\$4.7M	\$4.7M	\$4.7M
	Water Fund Payment	\$33.0M	\$37.0M	\$59.7M	\$59.3M	\$53.0M	\$55.6M
	Sewer Fund Payment	\$9.0M	\$10.3M	\$16.3M	\$15.1M	\$13.3M	\$14.3M
	Midway Fund Payment	\$7.2M	\$8.6M	\$11.8M	\$10.3M	\$9.4M	\$10.9M
	O'Hare Fund Payment	\$35.1M	\$39.8M	\$65.7M	\$60.6M	\$54.0M	\$60.3M
	Water-Sewer Escrow		\$36.8M	\$115.0M	\$50.0M	\$43.5M	\$0.0M
	Corporate Fund Supplemental Pension Allocation				\$70.6M	\$142.3M	\$396.6M
	Emergency Communication Supplemental Pension Allocation				\$4.6M	\$5.3M	\$5.0M
	Midway Fund Supplemental Pension Allocation				\$1.9M	\$2.2M	\$2.0M
	O'Hare Fund Supplemental Pension Allocation				\$11.1M	\$12.7M	\$12.1M
	Sewer Fund Supplemental Pension Allocation				\$2.8M	\$3.2M	\$3.0M
	Water Fund Supplemental Pension Allocation				\$10.9M	\$12.4M	\$11.8M
	Fund Total	\$524.5M	\$582.9M	\$967.0M	\$1,084.7M	\$1,127.8M	\$1,131.5M
0682 - Laborers' and Retirement Board Employees' Annuity and Benefit Fund	Property Tax Levy	\$11.1M	\$56.0M	\$56.0M	\$56.0M	\$56.0M	\$54.7M
	Corporate Fund Payment	\$35.2M	\$22.4M	\$22.4M	\$15.4M	\$25.4M	\$32.5M
	Water Fund Payment	\$11.4M	\$13.3M	\$17.6M	\$19.9M	\$22.4M	\$21.9M
	Sewer Fund Payment	\$8.2M	\$9.6M	\$12.7M	\$13.2M	\$14.9M	\$14.6M
	Midway Fund Payment	\$1.2M	\$1.4M	\$2.2M	\$2.0M	\$2.3M	\$3.4M
	O'Hare Fund Payment	\$5.0M	\$5.9M	\$7.9M	\$7.7M	\$8.6M	\$11.2M
	Corporate Fund Supplemental Pension Allocation				\$7.5M	\$12.6M	\$12.5M
	Midway Fund Supplemental Pension Allocation				\$0.2M	\$0.4M	\$0.4M
	O'Hare Fund Supplemental Pension Allocation				\$0.8M	\$1.4M	\$1.4M
	Sewer Fund Supplemental Pension Allocation				\$1.4M	\$2.4M	\$2.4M
	Water Fund Supplemental Pension Allocation				\$2.1M	\$3.6M	\$2.6M
	Fund Total	\$72.0M	\$86.2M	\$118.8M	\$126.3M	\$149.9M	\$158.5M
0683 - Policemen's Annuity and Benefit Fund	Property Tax Levy	\$592.7M	\$801.4M	\$813.5M	\$813.5M	\$813.5M	\$813.5M
	Corporate Fund Payment	\$128.3M			\$23.1M	\$104.1M	\$227.7M
	Midway Fund Payment	\$4.1M	\$4.3M	\$4.7M	\$4.3M	\$4.5M	\$5.4M
	O'Hare Fund Payment	\$12.5M	\$13.1M	\$13.8M	\$13.9M	\$14.5M	\$16.8M
	Casino Gaming Revenue				\$28.8M	\$25.0M	\$11.8M
	Corporate Fund Supplemental Pension Allocation				\$87.6M	\$78.2M	\$65.9M
	Midway Fund Supplemental Pension Allocation				\$0.5M	\$0.4M	\$0.3M
	O'Hare Fund Supplemental Pension Allocation				\$1.4M	\$1.3M	\$1.1M
	Property Tax Levy	\$737.5M	\$818.9M	\$832.0M	\$973.2M	\$1,041.5M	\$1,142.5M
	Fund Total	\$257.1M	\$359.5M	\$367.0M	\$367.0M	\$367.0M	\$367.0M
0684 - Firemen's Annuity and Benefit Fund	Corporate Fund Payment	\$90.8M		\$22.1M	\$38.1M	\$54.6M	\$58.8M
	Midway Fund Payment	\$5.0M	\$4.9M	\$5.5M	\$5.9M	\$5.9M	\$6.1M
	O'Hare Fund Payment	\$18.4M	\$18.5M	\$20.0M	\$21.5M	\$22.2M	\$21.9M
	Casino Gaming Revenue				\$11.2M	\$10.0M	\$4.7M
	Corporate Fund Supplemental Pension Allocation				\$36.2M	\$26.5M	\$14.6M
	Midway Fund Supplemental Pension Allocation				\$0.5M	\$0.4M	\$0.2M
	O'Hare Fund Supplemental Pension Allocation				\$1.9M	\$1.4M	\$0.8M
	Fund Total	\$371.3M	\$382.8M	\$414.5M	\$482.5M	\$487.8M	\$474.0M
	Grand Total	\$1,705.3M	\$1,870.8M	\$2,332.3M	\$2,666.7M	\$2,807.1M	\$2,906.5M
							\$2,760.3M

2026 BUDGET OVERVIEW

BUDGET DETAIL

EXPENDITURES

Appropriations By Function

Local Funds

		2020	2021	2022	2023	2024	2025	Proposed 2026
Finance and Administration	Office of The Mayor	\$10.9M	\$10.3M	\$11.6M	\$11.9M	\$17.9M	\$16.8M	\$19.5M
	Office of Budget And Management	\$3.3M	\$3.2M	\$3.6M	\$3.8M	\$4.5M	\$4.6M	\$4.9M
	Department of Technology and Innovation				\$0.0M	\$53.8M	\$56.1M	\$64.3M
	City Clerk	\$11.3M	\$10.5M	\$11.9M	\$12.3M	\$15.3M	\$15.1M	\$15.3M
	Department of Finance	\$96.2M	\$82.5M	\$94.1M	\$96.0M	\$101.8M	\$105.2M	\$113.1M
	City Treasurer	\$4.1M	\$4.0M	\$4.8M	\$5.7M	\$6.3M	\$6.5M	\$6.5M
	Department of Administrative Hearings	\$8.3M	\$7.8M	\$8.2M	\$8.4M	\$8.8M	\$8.6M	\$8.4M
	Department of Law	\$38.4M	\$37.6M	\$40.1M	\$41.9M	\$46.2M	\$45.8M	\$47.8M
	Department of Human Resources	\$7.4M	\$6.8M	\$7.8M	\$10.3M	\$12.4M	\$12.4M	\$12.0M
	Department of Procurement Services	\$9.1M	\$8.5M	\$10.3M	\$12.6M	\$14.6M	\$13.9M	\$13.9M
Infrastructure Services	Department of Fleet and Facility Management	\$390.2M	\$377.3M	\$432.2M	\$485.3M	\$484.1M	\$505.4M	\$492.2M
	Total	\$579.2M	\$548.5M	\$624.5M	\$688.3M	\$765.8M	\$790.5M	\$797.9M
	Department of Streets and Sanitation	\$273.6M	\$283.1M	\$308.0M	\$311.5M	\$350.2M	\$349.9M	\$345.3M
	Chicago Department of Transportation	\$182.8M	\$178.5M	\$201.4M	\$212.4M	\$236.1M	\$233.9M	\$239.1M
	Department of Aviation	\$590.0M	\$584.7M	\$608.5M	\$663.4M	\$736.1M	\$832.3M	\$919.7M
	Department of Water Management	\$298.4M	\$292.1M	\$312.3M	\$357.4M	\$374.8M	\$400.5M	\$434.4M
	Total	\$1,344.8M	\$1,338.5M	\$1,430.1M	\$1,544.6M	\$1,697.3M	\$1,816.6M	\$1,938.5M
	Office of Public Safety Administration	\$30.6M	\$99.2M	\$117.3M	\$134.3M	\$139.1M	\$126.3M	\$115.2M
	Police Board	\$1.1M	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.5M	\$0.5M
	Chicago Police Department	\$1,680.8M	\$1,600.2M	\$1,747.5M	\$1,775.5M	\$1,803.3M	\$1,885.0M	\$2,028.2M
Public Safety	Office of Emergency Management and Communications	\$136.4M	\$80.0M	\$77.4M	\$77.8M	\$83.2M	\$81.0M	\$91.5M
	Chicago Fire Department	\$637.7M	\$683.6M	\$715.3M	\$704.7M	\$705.3M	\$633.5M	\$757.7M
	Civilian Office of Police Accountability	\$13.8M	\$13.3M	\$14.7M	\$15.0M	\$16.8M	\$15.1M	\$15.8M
	Community Commission for Public Safety and Accountability		\$3.4M	\$3.4M	\$3.2M	\$4.0M	\$4.0M	\$4.0M
	Total	\$2,500.3M	\$2,476.9M	\$2,676.2M	\$2,711.3M	\$2,752.3M	\$2,745.3M	\$3,012.9M
	Department of Public Health	\$55.0M	\$57.3M	\$64.1M	\$70.3M	\$95.2M	\$91.4M	\$85.0M
	Commission on Human Relations	\$1.1M	\$1.1M	\$1.2M	\$1.2M	\$1.4M	\$1.5M	\$1.7M
	Mayor's Office for People With Disabilities	\$1.9M	\$1.9M	\$2.5M	\$2.9M	\$3.5M	\$3.3M	\$3.3M
	Department of Family and Support Services	\$103.3M	\$105.8M	\$108.1M	\$133.8M	\$144.1M	\$187.5M	\$193.4M
	Chicago Public Library	\$71.7M	\$72.2M	\$82.2M	\$85.8M	\$89.9M	\$88.8M	\$86.8M
City Development	Total	\$232.9M	\$238.3M	\$258.1M	\$294.0M	\$334.1M	\$372.6M	\$370.1M
	Department of Housing	\$61.2M	\$39.6M	\$34.1M	\$44.8M	\$22.6M	\$13.2M	\$13.8M
	Department of Cultural Affairs and Special Events	\$40.2M	\$20.5M	\$29.2M	\$30.5M	\$39.8M	\$44.3M	\$43.7M
	Department of Planning and Development	\$59.4M	\$81.1M	\$71.0M	\$99.5M	\$110.4M	\$115.7M	\$114.0M
Regulatory	Total	\$160.9M	\$141.1M	\$134.3M	\$174.8M	\$172.8M	\$173.2M	\$171.5M
	Office of Inspector General	\$9.8M	\$11.0M	\$15.0M	\$13.0M	\$14.2M	\$14.2M	\$14.3M
	Department of Buildings	\$30.0M	\$26.4M	\$27.8M	\$30.4M	\$39.9M	\$39.5M	\$39.4M
	Department of Business Affairs and Consumer Protection	\$21.0M	\$19.8M	\$21.4M	\$22.2M	\$24.2M	\$31.3M	\$33.5M
	Department of Environment				\$0.7M	\$1.8M	\$1.9M	\$5.6M
	Chicago Animal Care and Control	\$7.0M	\$7.0M	\$7.2M	\$7.0M	\$7.7M	\$7.5M	\$7.6M
Legislative and Elections	License Appeal Commission	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M
	Board of Ethics	\$0.9M	\$0.9M	\$0.9M	\$0.9M	\$1.0M	\$1.0M	\$0.9M
	City Council	\$68.9M	\$65.2M	\$72.5M	\$74.5M	\$89.0M	\$95.6M	\$101.5M
	Board of Election Commissioners	\$18.4M	\$13.9M	\$25.8M	\$35.5M	\$36.8M	\$36.8M	\$37.8M
General Financing Requirements	Total	\$46.9M	\$42.4M	\$60.4M	\$56.6M	\$34.5M	\$28.5M	\$27.9M
	Finance General	\$5,914.6M	\$5,681.3M	\$6,826.8M	\$7,761.5M	\$7,958.2M	\$8,065.7M	\$8,053.7M
	Total	\$5,914.6M	\$5,681.3M	\$6,826.8M	\$7,761.5M	\$7,958.2M	\$8,065.7M	\$8,053.7M
	Total	\$10,848.4M	\$10,532.3M	\$12,083.0M	\$13,341.0M	\$13,840.8M	\$14,124.7M	\$14,511.6M
Deductions	Deduct Transfers between Funds	(\$885.7M)	(\$619.5M)	(\$1,345.5M)	(\$1,449.3M)	(\$1,451.4M)	(\$1,622.5M)	(\$1,679.1M)
	Deduct Proceeds of Debt	(\$115.0M)	(\$114.6M)	(\$114.6M)	(\$114.6M)	(\$117.1M)	(\$117.1M)	(\$117.1M)
	Total	(\$1,000.7M)	(\$734.1M)	(\$1,460.0M)	(\$1,563.9M)	(\$1,568.6M)	(\$1,739.6M)	(\$1,796.2M)
Grand Total		\$9,847.7M	\$9,798.1M	\$10,622.9M	\$11,777.1M	\$12,272.2M	\$12,385.0M	\$12,715.4M

2026 BUDGET OVERVIEW

BUDGET DETAIL

PERSONNEL

Positions and Full Time Equivalents By Function

All Funds

	2020		2021		2022		2023		2024		2025		2026 Proposed	
	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE
Finance and Administration	Office of The Mayor	106	106	100	100	104	104	126	126	126	114	114	112	112
	Office of Budget And Management	49	49	46	46	51	51	56	56	59	57	57	56	56
	Department of Technology and Innovation							0	0	202	145	145	144	144
	City Clerk	96	96	90	90	91	91	91	91	92	92	92	93	93
	Department of Finance	544	660	518	634	593	629	604	627	663	609	645	618	654
	City Treasurer	30	30	30	30	35	35	39	39	40	42	43	40	40
	Department of Administrative Hearings	41	41	39	39	40	40	40	40	40	39	39	39	39
	Department of Law	411	441	388	417	398	427	398	427	398	427	390	406	418
	Department of Human Resources	82	82	75	75	83	83	131	131	134	122	122	119	119
	Department of Procurement Services	102	102	93	93	105	105	133	133	136	130	130	126	126
Infrastructure Services	Department of Fleet and Facility Management	1,207	1,207	1,125	1,125	1,158	1,158	1,301	1,301	1,065	1,042	1,042	1,031	1,031
	Total	2,668	2,814	2,504	2,649	2,658	2,724	2,919	2,984	2,921	2,782	2,835	2,780	2,833
	Department of Streets and Sanitation	2,170	2,229	2,130	2,189	2,162	2,234	2,180	2,276	2,221	2,190	2,256	2,144	2,204
	Chicago Department of Transportation	1,211	1,344	1,181	1,313	1,324	1,484	1,341	1,539	1,345	1,351	1,576	1,256	1,481
	Department of Aviation	1,831	2,022	1,780	1,971	1,900	2,088	1,969	2,157	2,095	2,282	2,205	2,392	2,445
	Department of Water Management	1,826	2,231	1,752	2,157	1,787	2,192	1,809	2,483	1,808	2,482	1,818	2,492	2,492
	Total	7,038	7,826	6,843	7,630	7,173	7,998	7,299	8,455	7,469	8,648	7,564	8,716	8,622
	Office of Public Safety Administration	411	411	350	350	354	354	362	362	386	383	383	373	373
	Police Board	2	2	2	2	2	2	2	2	2	2	2	2	2
	Chicago Police Department	14,665	14,709	14,051	14,095	14,058	14,102	14,093	14,137	14,047	13,742	13,807	13,728	13,792
City Development	Office of Emergency Management and Communications	1,737	1,963	834	1,060	849	961	850	962	858	970	871	984	970
	Chicago Fire Department	5,158	5,158	5,124	5,124	5,140	5,140	5,145	5,145	5,152	5,145	5,145	5,141	5,141
	Civilian Office of Police Accountability	151	151	140	140	150	150	154	154	157	157	154	150	150
	Community Commission for Public Safety and Accountability					14	14	24	24	29	28	28	29	29
Community Services	Total	22,124	22,394	20,501	20,770	20,567	20,723	20,630	20,786	20,631	20,807	20,325	20,503	20,294
	Department of Housing	83	83	81	81	92	92	112	112	118	123	123	122	122
	Department of Cultural Affairs and Special Events	76	77	65	66	77	78	81	82	81	82	80	81	80
	Department of Planning and Development	174	174	169	169	178	178	191	191	201	195	195	194	194
	Total	333	334	315	316	347	348	384	385	400	401	398	399	396
	Department of Public Health	613	618	825	830	859	864	1,100	1,105	1,170	1,175	1,041	1,046	764
	Commission on Human Relations	19	19	19	19	19	19	20	20	20	20	20	20	20
	Mayor's Office For People With Disabilities	30	30	31	31	36	36	41	41	41	40	40	40	40
	Department of Family and Support Services	389	429	381	421	377	417	395	435	415	455	403	443	433
	Chicago Public Library	913	1,139	913	1,139	914	1,140	926	1,152	926	1,152	905	1,102	861
Regulatory	Total	1,964	2,235	2,169	2,439	2,205	2,475	2,482	2,752	2,572	2,842	2,409	2,651	2,290
	Office of Inspector General	107	107	103	103	115	115	125	125	124	124	121	121	118
	Department of Buildings	284	284	260	260	271	271	288	288	290	290	280	279	279
	Department of Business Affairs and Consumer Protection	196	201	179	184	191	197	206	212	215	221	206	212	207
	Department of Environment							10	10	14	14	14	14	79
	Chicago Animal Care and Control	69	80	67	77	70	80	76	82	76	82	73	79	73
Legislative and Elections	License Appeal Commission	1	1	1	1	1	1	1	1	1	1	1	1	1
	Board of Ethics	8	8	8	8	8	8	8	8	8	8	8	8	8
	Total	665	681	618	633	656	672	714	726	728	740	703	715	765
	City Council	214	214	212	212	212	212	212	212	263	263	265	265	265
	Board of Election Commissioners	118	118	118	118	121	121	121	121	122	122	122	122	122
	Total	332	332	330	330	333	333	333	333	385	385	387	387	387
Grand Total		35,124	36,616	33,280	34,767	33,939	35,272	34,761	36,420	35,104	36,807	34,568	36,206	34,173
														35,760

Department 06 - Department of Technology and Innovation was named Department of Innovation and Technology in 2018 and 2019.
Department 38 - Fleet and Facility Management was named Department of Assets, Information, and Services between 2020 and 2023.
Department 72 - Department of Environment was named Office of Climate and Environmental Equity in 2023.

2026 BUDGET OVERVIEW
BUDGET DETAIL
PERSONNEL

Full Time Equivalents By Fund Type

All Funds

		Corporate Fund			Enterprise Funds			Grant Funds			Special Revenue Funds			Grand Total		
		2025	2026	Change	2025	2026	Change	2025	2026	Change	2025	2026	Change	2025	2026	Change
Finance and Administration	Office of The Mayor	96	88	(8)				8	3	(5)	10	21	11	114	112	(2)
	Office of Budget And Management	37	36	(1)	2	2	0	15	14	(1)	3	4	1	57	56	(1)
	Department of Technology and Innovation	141	140	(1)				4	4	0				145	144	(1)
	City Clerk	33	33	0							59	60	1	92	93	1
	Department of Finance	529	514	(15)	81	84	3	18	39	21	17	17	0	645	654	9
	City Treasurer	20	18	(2)	19	18	(1)				4	4	0	43	40	(3)
	Department of Administrative Hearings	39	39	0										39	39	0
	Department of Law	325	335	10	43	45	2	1	1	0	37	37	0	406	418	12
	Department of Human Resources	104	102	(2)	10	10	0	7	6	(1)	1	1	0	122	119	(3)
	Department of Procurement Services	98	93	(5)	30	31	1				2	2	0	130	126	(4)
	Department of Fleet and Facility Management	844	835	(9)	195	196	1	3	0	(3)				1,042	1,031	(11)
Infrastructure Services	Total	2,266	2,233	(33)	380	386	6	56	67	11	133	146	13	2,835	2,833	(2)
	Department of Streets and Sanitation	1,014	1,161	147				2	2	0	1,240	1,041	(199)	2,256	2,204	(52)
	Chicago Department of Transportation							3	5	2	1,332	1,261	(71)	1,576	1,481	(95)
	Department of Aviation	241	215	(26)										2,392	2,445	53
	Department of Water Management				2,392	2,445	53							2,492	2,492	0
Public Safety	Total	1,255	1,376	121	4,884	4,937	53	5	7	2	2,572	2,302	(270)	8,716	8,622	(94)
	Office of Public Safety Administration	256	242	(14)				13	17	4	114	114	0	383	373	(10)
	Police Board	2	2	0										2	2	0
Community Services	Chicago Police Department	13,325	13,280	(45)	290	290	0	192	191	(1)	0	31	31	13,807	13,792	(15)
	Office of Emergency Management and Communications	163	150	(13)	126	125	(1)	2	2	0	693	693	0	984	970	(14)
	Chicago Fire Department	4,816	4,813	(3)	311	310	(1)	18	18	0				5,145	5,141	(4)
	Civilian Office of Police Accountability	154	150	(4)										154	150	(4)
	Community Commission for Public Safety and Accountability	28	29	1										28	29	1
	Total	18,744	18,666	(78)	727	725	(2)	225	228	3	807	838	31	20,503	20,457	(46)
City Development	Department of Public Health	309	334	25				700	407	(293)	37	23	(14)	1,046	764	(282)
	Commission on Human Relations	13	14	1				7	6	(1)				20	20	0
	Mayor's Office For People With Disabilities	27	27	0				13	13	0				40	40	0
	Department of Family and Support Services	124	87	(37)				319	338	19	0	8	8	443	433	(11)
	Chicago Public Library							72	72	0	1,030	962	(68)	1,102	1,033	(69)
Regulatory	Total	473	462	(11)				1,111	835	(276)	1,067	993	(74)	2,651	2,290	(361)
	Department of Housing	23	23	0				79	65	(14)	21	34	13	123	122	(1)
	Department of Cultural Affairs and Special Events							0	0	0	81	80	(1)	81	80	(1)
	Department of Planning and Development	111	111	0				15	14	(1)	69	69	0	195	194	(1)
Legislative and Elections	Office of Inspector General	134	134	0				94	79	(15)	171	183	12	399	396	(3)
	Department of Buildings	87	84	(3)	34	34	0							121	118	(3)
	Department of Business Affairs and Consumer Protection	230	226	(4)	45	48	3				5	5	0	280	279	(1)
	Department of Environment	183	188	5				28	4	(24)	1	21	20	212	213	1
	Chicago Animal Care and Control	14	62	48				0	16	16	0	1	1	14	79	65
	License Appeal Commission	79	79	(1)										79	79	0
Board of Ethics	Board of Ethics	1	1	0										1	1	0
	Board of Ethics	8	8	0										8	8	0
	City Council	602	647	45	79	82	3	28	20	(8)	6	27	21	715	776	61
	Board of Election Commissioners	265	265	0										265	265	0
Grand Total	Total	122	122	0				122	122	0				122	122	0
	Total	387	387	0										387	387	0
Grand Total		23,861	23,905	44	6,070	6,130	60	1,519	1,236	(283)	4,756	4,489	(267)	36,206	35,760	(446)

2026 BUDGET OVERVIEW

BUDGET DETAIL

GRANTS

Grant Funds By Function

		2025 Grant	Carryover	2026 Anticipated Grant	2026 Total
Finance and Administration	Office of the Mayor	\$2.9M	\$0.9M	\$0.0M	\$0.9M
	Office of Budget and Management	\$35.3M	\$23.7M	\$10.0M	\$33.6M
	Department of Technology and Innovation	\$24.9M	\$11.0M	\$1.1M	\$12.1M
	Office of City Clerk	\$0.0M	\$0.0M	\$0.0M	\$0.0M
	Department of Finance	\$11.1M	\$8.5M	\$6.5M	\$15.1M
	Department of Law	\$0.1M	\$0.0M	\$0.1M	\$0.1M
	Department of Human Resources	\$1.0M	\$0.0M	\$0.9M	\$0.9M
Infrastructure Services	Department of Fleet and Facility Management	\$51.0M	\$7.9M	\$0.0M	\$7.9M
	Total	\$126.2M	\$52.0M	\$18.7M	\$70.7M
	Department of Streets and Sanitation	\$3.0M	\$3.0M	\$0.0M	\$3.0M
	Chicago Department of Transportation	\$1,405.1M	\$834.7M	\$762.7M	\$1,597.4M
	Chicago Department of Aviation	\$700.5M	\$589.5M	\$157.1M	\$746.5M
Public Safety	Department of Water Management	\$27.5M	\$14.7M	\$325.0M	\$339.7M
	Total	\$2,136.1M	\$1,441.9M	\$1,244.7M	\$2,686.6M
	Office of Public Safety Administration	\$25.8M	\$17.4M	\$3.1M	\$20.6M
	Chicago Police Department	\$191.8M	\$55.6M	\$30.9M	\$86.5M
Community Services	Office of Emergency Management and Communications	\$16.7M	\$7.2M	\$1.2M	\$8.4M
	Chicago Fire Department	\$120.2M	\$26.7M	\$12.6M	\$39.2M
	Total	\$354.6M	\$106.9M	\$47.8M	\$154.7M
	Chicago Department of Public Health	\$447.6M	\$105.9M	\$124.0M	\$229.9M
	Chicago Commission on Human Relations	\$1.3M	\$0.0M	\$1.1M	\$1.1M
City Development	Mayor's Office for People with Disabilities	\$11.1M	\$0.2M	\$5.7M	\$5.9M
	Department of Family and Support Services	\$517.2M	\$68.2M	\$370.9M	\$439.2M
	Chicago Public Library	\$20.5M	\$12.1M	\$8.4M	\$20.5M
	Total	\$997.8M	\$186.4M	\$510.2M	\$696.6M
	Department of Housing	\$224.8M	\$101.1M	\$54.4M	\$155.5M
Regulatory	Department of Cultural Affairs and Special Events	\$27.8M	\$12.5M	\$5.9M	\$18.3M
	Department of Planning and Development	\$16.8M	\$0.5M	\$6.7M	\$7.2M
	Total	\$269.3M	\$114.0M	\$66.9M	\$181.0M
	Department of Buildings	\$0.2M	\$0.0M	\$0.0M	\$0.0M
	Department of Business Affairs and Consumer Protection	\$18.6M	\$2.0M	\$0.7M	\$2.7M
Regulatory	Department of Environment	\$0.5M	\$44.4M	\$2.4M	\$46.8M
	Total	\$19.3M	\$46.4M	\$3.2M	\$49.5M
	Grand Total	\$3,903.2M	\$1,947.7M	\$1,891.4M	\$3,839.1M



BRANDON JOHNSON, MAYOR OF CHICAGO

ANNETTE GUZMAN, BUDGET DIRECTOR