

CITY OF CHICAGO

2027 BUDGET OVERVIEW



MAYOR BRANDON JOHNSON

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TABLE OF CONTENTS



Budget Introduction	3
Letter from the Mayor	4
City Profile	5
City of Chicago Organizational Chart	6
City Functions	7
Priorities and Strategies	8
Equity and Engagement	31
Equity	32
Engagement	33
Budget at a Glance	36
Budget Process	37
Closing the Budget Gap	38
Where the Money Goes	39
Financial Summaries	40
Introduction	41
Corporate Fund	42
Special Revenue Funds	49
Enterprise Funds	52
Grant Funds	53
Capital	57
Debt	59
Pension	60
Tax Increment Financing	63
Property Tax Levy	64
Program and Budget Summaries by Department	65
Finance and Administration	67
Infrastructure Services	97
Public Safety	120
Community Services	138
City Development	152
Regulatory	162
Legislative and Elections	182
General Financing Requirements	188
Appendices	191
Financial and Budgetary Policies	192
Glossary	195
Budget Detail	202



BUDGET INTRODUCTION



2027 BUDGET OVERVIEW BUDGET INTRODUCTION

LETTER FROM THE MAYOR



Dear fellow Chicagoans,

This year's budget arrives at an inflection point for our city and nation. Recently, Chicagoans have witnessed the largest upward transfer of wealth in American history -- while rising costs from foreign wars, stagnant wages, and federal cuts have made life more challenging for working people.

The late, beloved Rev. Jesse Jackson, Sr. said, **"We must not measure greatness from the mansion down, but from the manger up."**

This year, my administration heard from hundreds of residents across the city. **Here is what 8 in 10 Chicagoans told us: it is time for corporations and the ultra-wealthy to contribute their fair share toward Chicago's financial future.**

Chicago's Fair Share Budget affirms our city's greatness is not measured solely by the height of our skyscrapers or the bottom line on a spreadsheet — but by the shared well-being, safety, and prosperity of all its people.

Two years in a row, Chicago had the fewest number of homicides in more than half a century. Our budget continues our historic progress sowing the seeds for safer communities. Together, we will build more affordable homes, invest in community violence intervention, open a new public mental health clinic, and hire 40,000 young Chicagoans to summer jobs.

As federal cuts jeopardize our neighbors, we will invest in homelessness services, increase the Chicago Low-Income Housing Trust Fund, and prevent more than 3,000 Chicagoans from losing their homes. We will double our Quality of Life teams to respond to severe storms, trim trees, clear debris, and perform rodent control.

Our budget fully funds Chicago Public Libraries, because investing in libraries means investing in public safety and Chicago's bright future. And we will not ignore families still suffering from harms during the era of wrongful convictions. Our proposal brings solace to those whose resolution has been delayed, while shielding taxpayers from the costs of protracted litigation.

We must be clear-eyed: Chicago's fiscal challenges are real, and decades in the making — and we have been addressing them head-on. We have overseen more than \$1.1 billion in advance supplemental payments toward the City's pension system, and will contribute an additional \$363 million next year.

We have improved the city's ability to collect outstanding debt while offering relief to people who are stretched thin. Organizational improvements over my first three budgets have saved the City more than \$740 million — and this budget includes \$119 million more in savings.

Our efforts have borne fruit. Violence is at record lows, while tourism is at record highs. The Magnificent Mile is bustling, O'Hare is the busiest airport in the world. More companies are relocating to Chicago for our diverse economy and talented workforce.

While we have achieved progress toward making Chicago the safest, most affordable big city in America, our work is not done. We cannot simply "cut" our way out of decades of mismanagement without affecting critical services residents rely on. **Continued progress depends on whether we muster the courage to do what is right, what makes the most financial sense, and what Chicagoans have asked for: holding corporations and the ultra-wealthy accountable for their fair share of our collective future.**

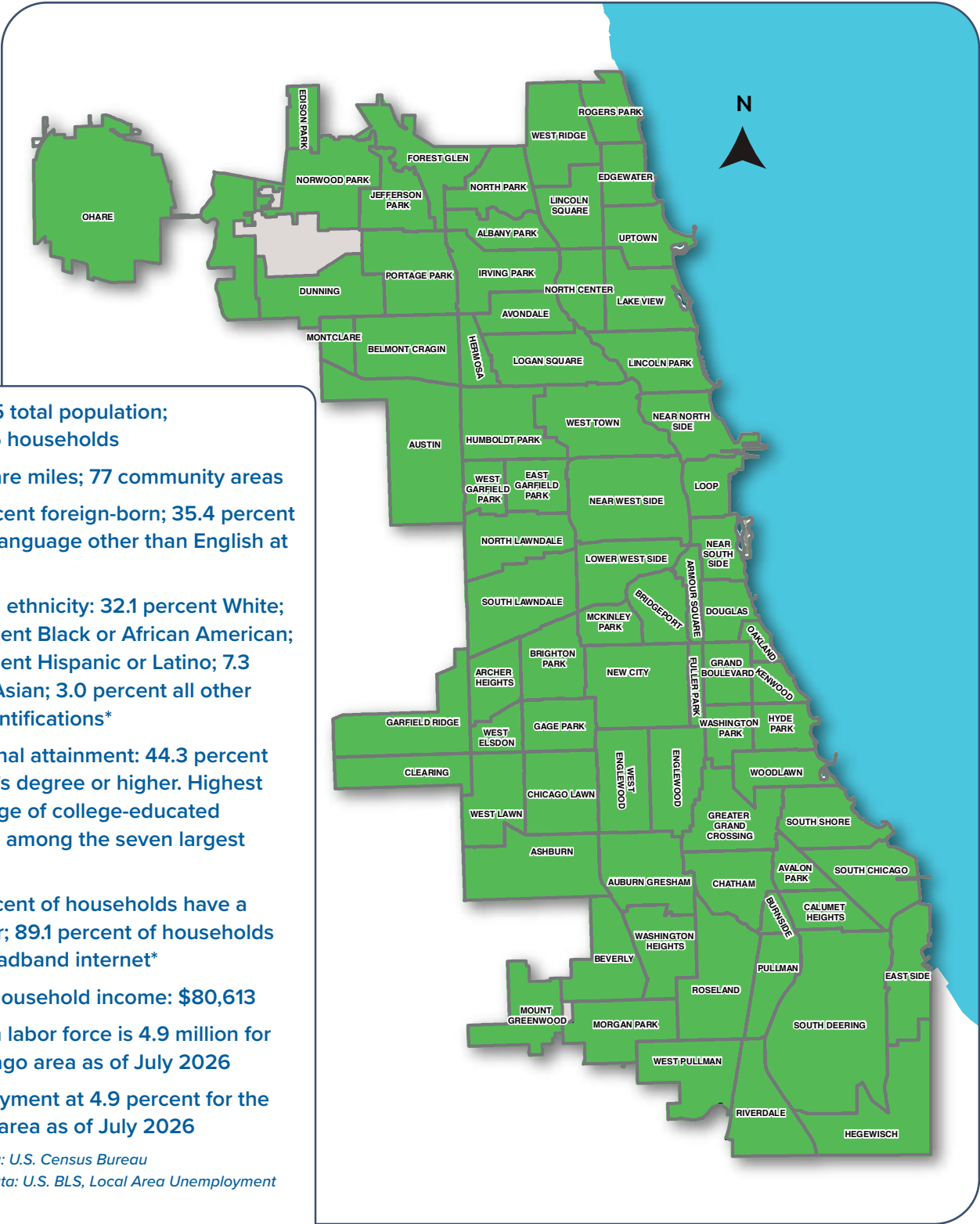
Our *Equitable Employer Tax* challenges large corporations to put more skin in the game, while a new initiative allows those same corporations to earn a credit for each Chicagoan they employ in historically disinvested neighborhoods.

Chicago's Fair Share Budget calls us to measure our greatness by how well, and generously, we invest in each of our residents — from the manger up. We must all come together to answer that call.

Sincerely,

Mayor Brandon Johnson

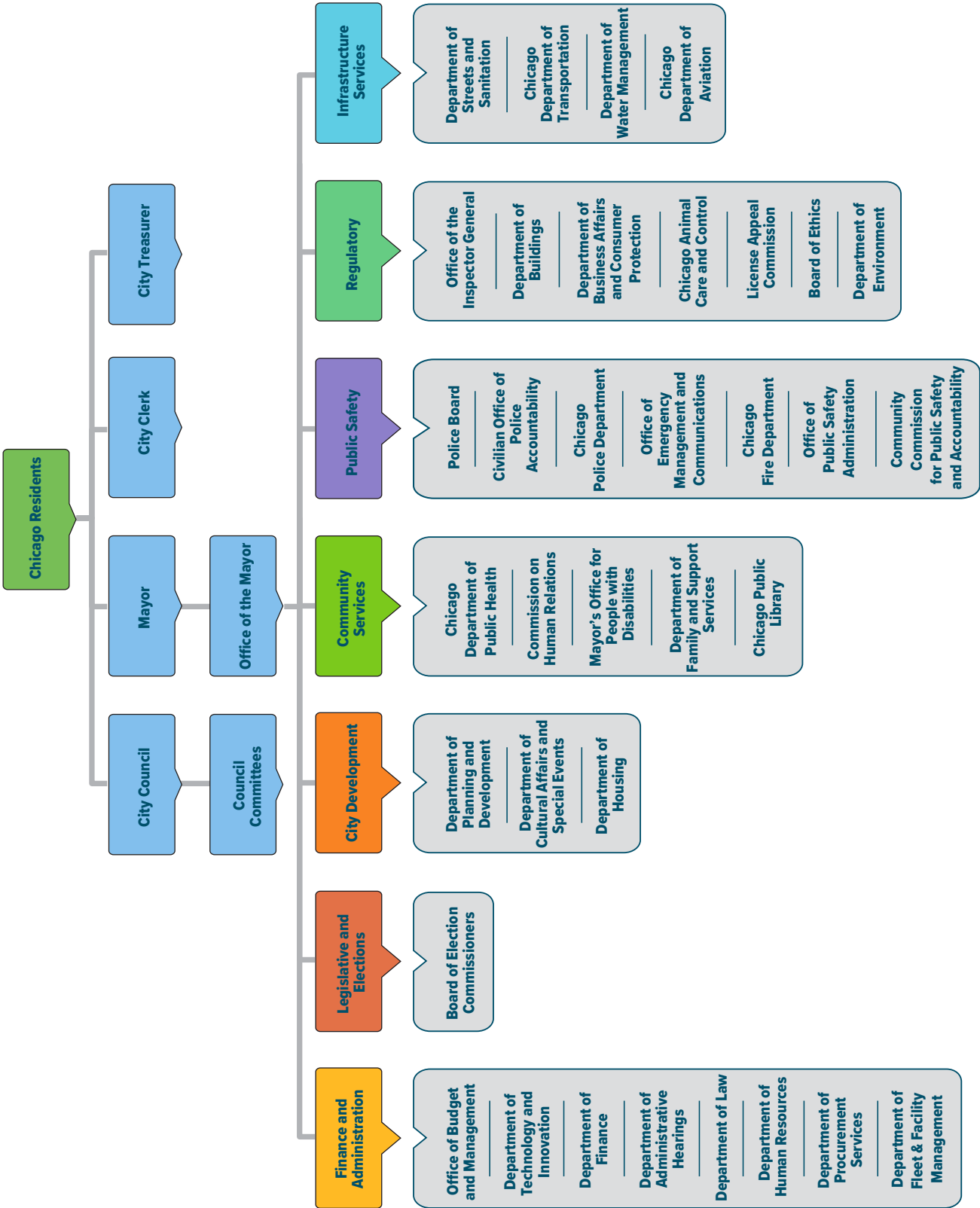
CITY PROFILE



- ★ 2,731,585 total population; 1,160,205 households
- ★ 228 square miles; 77 community areas
- ★ 20.9 percent foreign-born; 35.4 percent speak a language other than English at home*
- ★ Race and ethnicity: 32.1 percent White; 27.9 percent Black or African American; 29.7 percent Hispanic or Latino; 7.3 percent Asian; 3.0 percent all other racial identifications*
- ★ Educational attainment: 44.3 percent bachelor's degree or higher. Highest percentage of college-educated residents among the seven largest cities
- ★ 94.9 percent of households have a computer; 89.1 percent of households have broadband internet*
- ★ Median household income: \$80,613
- ★ Non-farm labor force is 4.9 million for the Chicago area as of July 2026
- ★ Unemployment at 4.9 percent for the Chicago area as of July 2026

Population data: U.S. Census Bureau
Employment Data: U.S. BLS, Local Area Unemployment Statistics

CITY OF CHICAGO • ORGANIZATIONAL CHART



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



INTRODUCTION

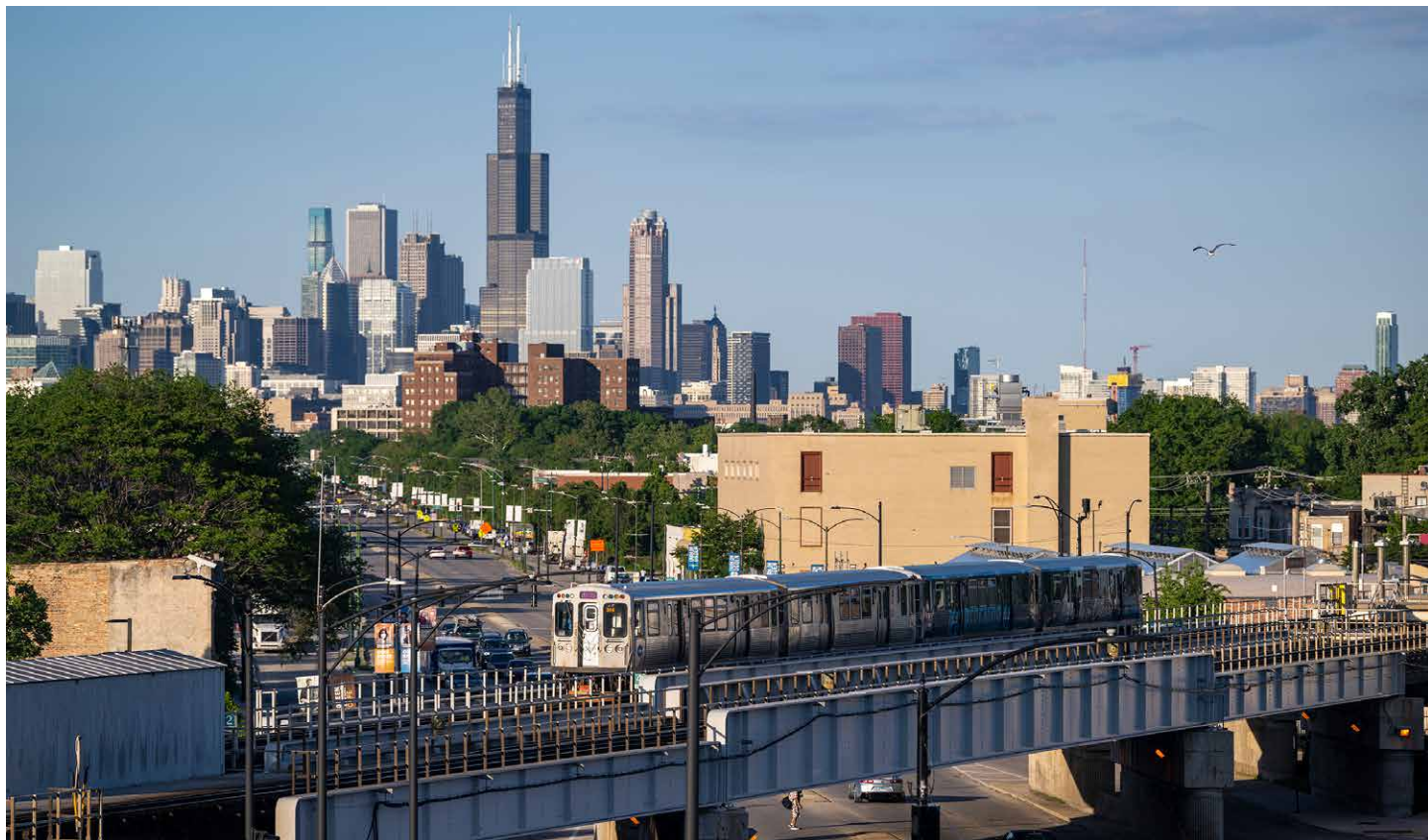
Chicago is a city of neighborhoods, each with their own distinctive cultures, gathering places, and points of pride, shaped by generations of working families calling this city home. From Pullman to Pilsen to Rogers Park, those disparate neighborhoods share an important understanding. Chicagoans know that the safest, most affordable communities all have one thing in common—they invest in people, and they do so generously. This is my governing philosophy which continues to guide budget decisions this year.

The Apostle Paul says in 2 Corinthians that, “Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.” We have spent the last three years sowing and we have tried to do so generously. However, there have been challenges, both nationally and here at home. Over the last year, we have faced a federal administration determined to test whether Chicagoans will surrender our values when threatened with the loss of funding and resources or power. President Trump provided tax breaks to the wealthiest Americans, cut Medicaid and food assistance for working families, cut critical permanent supportive housing funding meant to address and prevent homelessness, cut funding for

violence prevention and solving crimes, and shifted those costs directly to states and cities. Extreme immigration enforcement has torn apart families, small businesses, and entire communities. Trump’s war with Iran has disrupted global energy markets, driving up oil and gas prices.

Meanwhile, speculative investors keep land vacant in our city, and Chicago’s renters are getting squeezed from all sides—big landlords are collecting more properties, and rental prices keep climbing. Data centers are proliferating, fueled by AI and Big Tech, hungry for energy and water. This upheaval, both at home and abroad, has led to rising costs for rent, groceries, healthcare, and utilities. And just as the president attempts to cut crucial services for working people to give the rich tax breaks, corporate interests in our own city are pushing us to do the same. We find ourselves in an exacerbated financial crisis, where decades of mismanagement are compounded by last year’s attempt to balance the budget on illusory income and selling working people’s debt, rather than asking corporations to contribute their fair share to the City they call home. Together, these pressures threaten to undermine the meaningful progress Chicago has made.

Chicago’s fiscal pressures long predate my administration. Decades of short-term decisions, including the sale of the



parking meter system, closing schools and mental health clinics, chronic pension underfunding including skipping payments, and repeated irresponsible “scoop-and-toss” refinancing of old debt into future years traded the City’s long-term stability for immediate relief. These challenges cannot be overcome in one budget alone, nor by asking more of working people who are already struggling under the weight of federal cuts and price hikes driven by foreign wars.

This year’s **Fair Share Budget** incorporates recommendations from our communities. Working people know our City faces intensifying fiscal constraints. And so, residents asked us to tax corporations to pay their fair share to protect City services like pothole repair, tree trimming, rodent control, and ongoing investment in affordable housing, community violence intervention, and mental health services, especially in historically disinvested neighborhoods.

We are making progress toward fiscal sustainability by focusing on recurring revenue, limiting one-time solutions, and maximizing the effect of every public dollar. This budget addresses a smaller gap than in previous years because of new structural revenue measures, combined with organizational improvements across City

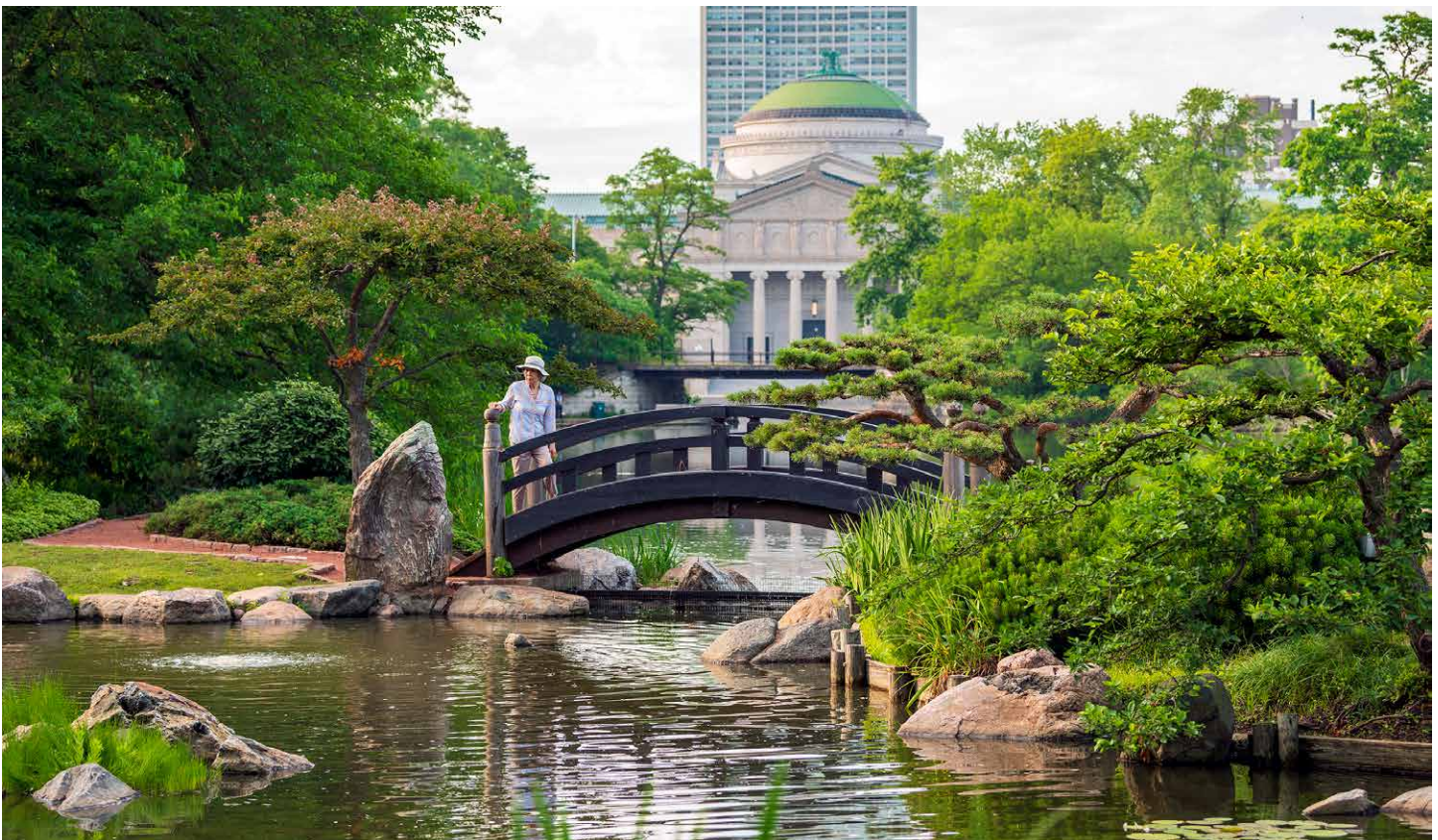
government, that are delivering financial stability. Through this budget, we make clear that we will not surrender our values, because Chicagoans have not surrendered theirs.

Building on the progress made so far, the 2027 Budget focuses on three key priorities:

- **Community Safety and Well-Being**
- **Affordability and Essential Supports**
- **People and Workforce**

Through the 2027 **Fair Share Budget**, we continue our work to plant seeds and ensure our city is the safest and most affordable in the country, a place where every Chicagoan can afford a home, feel safe, and thrive; and my approach is already delivering results. Under my leadership, Chicago recorded its safest year in six decades, with homicides down 41 percent, shootings down 47 percent, robberies cut in half, and violent crime continuing to drop due to investments focused on addressing root causes of crime. In 2027, we are increasing our street outreach program by \$7 million, bringing our total community violence intervention (CVI) investments to a historic \$40.6 million.

I have expanded the Crisis Assistance Response and Engagement (CARE) program to serve every resident of Chicago in need, building a citywide response option



that now extends into the evenings to support those in their most vulnerable moments. In 2027, we will expand CARE to seven days a week and open another new public mental health clinic.

In 2026, we hired a record 33,000 young people for summer jobs and in 2027, we will break that record again when we hire 40,000 young people for summer jobs.

Chicago experienced an unprecedented number of storms driven by climate change in 2026, generating nearly 44,000 tree-related emergencies. In 2027, I am making a significant investment in Chicago's urban forestry infrastructure by launching 10 additional forestry crews. This investment will allow us to trim 10,000 additional trees next year. A healthier canopy means less flooding, more shade, reduced urban heat and lower cooling utility costs for residents, and cleaner air.

In the past three years, more than 12,000 homes have been built, preserved, rehabbed, or entered the development pipeline, 10,063 of which are affordable units. In 2027, I am making targeted funding increases to protect housing stability for our most vulnerable residents. This includes increasing support for housing and homelessness services by \$15 million, increasing rental assistance by

\$13 million, and growing the Flexible Housing Pool with an additional \$2 million. These investments will ensure that evidence-based programs continue to provide stable homes and essential services, prevent people from falling back into homelessness, and reinforces my commitment to protecting residents from Trump's harmful policies.

To fund these critical services we will be taxing data centers and AI through our Personal Property Lease Tax, and asking the largest corporations to pay their fair share with the Equitable Employer Tax (EET). For too long, opportunity in Chicago has been concentrated in the Loop while too many neighborhoods were left waiting. We're changing that. The SEED Credit puts real investment back into communities by returning every dollar of the EET to major employers who place new jobs in the neighborhoods that have been denied growth for generations. We're planting seeds where they were never allowed to take root.

The 2027 Budget reflects my priorities, addresses next year's deficit, and improves Chicago's financial health by ensuring large corporations are contributing their fair share toward Chicago's future. It maintains essential services, supports investments, and advances our goal of making Chicago the safest and most affordable major city in America.



PRIORITY 1: COMMUNITY SAFETY AND WELL-BEING

In 2025, Chicago recorded 416 homicides, the fewest since 1965. Shootings fell 47 percent, homicides 41 percent, and overall violent crime 19 percent. The largest declines in violence were in South and West Side neighborhoods that have historically experienced the most violence, and the least investment. In 2026, my administration continues to see historically low rates of violence. Through the first eight months of 2026, robberies are down 23 percent versus last year, burglaries down 11 percent, and violent crime in the Chicago Transit Authority (CTA) system is down 32 percent. This progress is the result of a strategy that treats violence as preventable, invests in community safety, and holds the City accountable for outcomes. It is the result of sowing our resources thoughtfully.

STRATEGY 1.1: PROTECT ALL CHICAGOANS AND MEET BASIC HUMAN NEEDS

Community safety improves when residents have access to healthcare, crisis support, and essential services. In recent decades, emergency rooms and jails have been the default response to unmet resident needs. No longer. My administration will continue rebuilding a public health system that provides services for all residents in their communities, no matter their ability to pay.

We reopened mental health clinics in Pilsen and Roseland and expanded mental health services at Legler Regional Library. The Roseland Health Hub offers free mental and sexual health services to all residents, regardless of insurance or immigration status. In 2026, the CARE program, which provides de-escalation, assessment, and connections to community services, expanded citywide, enabling all residents to access behavioral health support through 911 and non-emergency pathways. The CARE program has garnered resounding community support, and residents have called for expansion of its hours of operation. We proudly responded to that call in October 2026, we announced CARE's expansion to serve Chicagoans late into the evenings. We are establishing a new component within our first response system dedicated to addressing the myriad crisis calls previously assigned to police and fire, freeing up their time to focus on public safety.

The Chicago Department of Public Health (CDPH) is expanding its Summer Injury Prevention Initiative, which provides violence prevention, overdose response, crisis intervention, and community outreach in 27 areas from May to September. Our efforts are saving lives. In addition to our historically low rates of violence, over the summer



of 2026, we saw a 27 percent decrease in overdose EMS responses compared to 2025. Together, these efforts embody a simple principle: a City keeps people safe by caring for them and protecting them from harm.

Key initiatives underway include:

- **Citywide Crisis Response:** In 2026, CARE became a permanent program of the City's emergency response system. CARE now serves every Chicago community from 8am to 10pm Monday through Friday, responding to both mental health crises and socio-emotional distress for residents ages six and older. At the same time, we are integrating CARE operations into CDPH mental health centers, including the Roseland Mental Health Center, where CARE is now stationed to serve the residents of the far Southside, and the North Park Mental Health Center, to serve those in need on the far Northside. In 2027, we plan to continue with further expansion and integration of CARE to seven days a week.
- **Mental Health Safety Net:** Through the Healthy Chicago Mental Health Collective, CDPH Mental Health Centers and 53 partner organizations are expanding behavioral health services in 53 community areas, prioritizing neighborhoods with high unmet mental health needs and high uninsured rates.
- **Naloxone Newsstands:** In May 2026, CDPH expanded its naloxone newsstand program to Humboldt Park and Albany Park, bringing 24-hour, no-cost access to life-saving medication that rapidly reverses an opioid overdose to twelve locations across three community areas. Naloxone also remains available at all 81 Chicago Public Library branches, in ward offices, and through public health vending machines citywide.
- **Residents with Disabilities:** The Mayor's Office of People with Disabilities (MOPD) and CDPH gathered data and published the first Neighborhood Conditions for Adults with Disabilities report, finding that one in four (25 percent) adults in Chicago have a disability. Some neighborhoods, especially on the South and West Sides, have a higher prevalence, at 40 percent or more. These findings will guide us in continuing to develop policies and strategies for the people who need them most.
- **Senior Bill of Rights:** For too long, our senior residents have been overlooked, left behind, and excluded from important conversations about the city they call home. My administration is changing that. Through Executive Order 2026-07, our senior residents will have a dedicated Office on Aging to provide a clear path to the services and relief they need. The Senior Bill of Rights will protect and empower our senior residents by ensuring access to City services, safe housing, quality healthcare, and the support they need and deserve. My administration is committed to protecting



our senior residents and ensuring they have every opportunity to live a prosperous, safe, healthy, and happy life in our great city.

- Welcoming City Protections:** Protecting Chicagoans also means protecting their rights. Through a series of executive orders, my administration affirmed that the Chicago Police Department (CPD) does not participate in federal civil immigration enforcement, designated City lots as ICE-Free Zones, protected the right to peaceful assembly, and created a process for CPD to refer federal agent misconduct for prosecution. These protections extend far beyond Chicago. Cities around the Country have adopted orders pioneered by my Administration. Today 10 percent of the U.S. population lives under protections first developed here in Chicago. The City successfully defended the Welcoming City ordinance in federal court, and locally it expanded the Civilian Office of Police Accountability (COPA)'s authority to investigate violations.
- Legal Defense and Aid:** Under my administration, the City continues to invest in the Legal Protection Fund and Criminal Justice Legal Services to expand access to legal aid for Chicagoans, including immigrant communities. The Department of Law has filed more than 70 legal actions against the Trump administration to defend federal funding, healthcare, and the rights of LGBTQ+ residents.
- LGBTQ+ Policy Plan:** I also appointed Chicago's first Director of LGBTQ+ Affairs, who worked with community partners, providers, and residents to develop the Five-Year LGBTQ+ Policy Plan for Chicago. The plan sets six priorities across safety, housing, economic opportunity, healthcare, and mental health, and includes culturally sensitive training for City departments.
- Hate Crime Prevention:** In addition to these protections, we have advanced the Interconnected Chicago strategy to eliminate hate and reduce hate crimes. My administration remains committed to ensuring every resident—regardless of identity—can seek help, send their children to school, and live safely in their neighborhoods without fear.
- Strengthening Ethical Procurement:** In response to growing concerns about corporate misconduct and federal actions threatening civil rights and democratic accountability, I signed an executive order strengthening City contracting standards. The order directs new safeguards against contracting with companies responsible for corruption, discrimination, and wage theft; requires greater transparency about contractors' work with federal law enforcement agencies and potential civil rights violations; and establishes an Ethical Procurement Standards Task



Force to advance accountability and protect taxpayer dollars.

STRATEGY 1.2: ADDRESS THE ROOT CAUSES OF CRIME AND VIOLENCE

My community safety strategy unites residents, organizations, and City departments to address the conditions allowing violence to persist: disinvestment, limited economic opportunity, and untreated trauma.

That approach is delivering results, both in the neighborhoods most in need of investment and citywide. Austin recorded a 16 percent decrease in crime and violence in 2025. Citywide, we have invested more than \$100 million in community violence intervention and prevention, supported more than 1,400 community safe space events through the Mayor’s Office of Community Safety (MOCS), and worked with safety partners to remove more than 11,000 illegal guns from Chicago’s streets.

Investing in young people is central to this work. In April 2026, we created Chicago’s first permanent, year-round Youth Peacekeeping program with Executive Order 2026-2 and we continue making record investments in youth employment, mentoring, and support for young people at risk. A young person with a paycheck, a mentor, and

somewhere to be is a young person with a future, and a young person with opportunity ahead of them is a young person who fosters growth and safety in their community. In 2027, we will build on this foundation by deepening investments that are working and strengthening coordination behind them. By aligning violence prevention, victim services, youth employment, and reentry support under a single citywide strategy, we are implementing a public safety system that reaches residents before harm occurs.

Key initiatives underway include:

- **Office of Gun Violence Reduction/Department of Community Wellness and Safety:** Established through Executive Order 2026-3 and codified through our budget, this Office coordinates violence prevention, victim services, and citywide community safety investments. It convenes an Interdepartmental Gun Violence Reduction Cabinet and Advisory Council. It will publish monthly reports to ensure transparency on violence reduction investments and activities. In 2027, we will continue laying the groundwork for a stand-alone Department of Community Wellness and Safety to strengthen coordination, expand access to critical services, and advance a comprehensive, community-centered approach to building safe, healthy, and thriving neighborhoods.



- **2026 Summer Safety Strategy:** Led by MOCS, we united City agencies, youth programs, and violence prevention and reentry workers in one coordinated effort and added gender-based violence resources so survivors are reached through the same network that prevents violence. Between June and August 2026, Chicago recorded 123 homicides and 596 shootings, compared with 194 homicides and 1,010 shootings in the summer of 2024. This represents a 37 percent decrease in homicides and a 41 percent decrease in shootings.
- **Youth Opportunity:** In 2026, we created more than 33,000 paid opportunities for youth and young adults through Chicago Youth Works and the new Career Exploration & Employment Preparation Program. In 2027, we will fund 40,000 youth jobs-- the highest annual total in City history. We also awarded \$750,000 in My CHI. My Future. micro-grants to 43 community-based organizations serving young people.
- **Reentry Support:** In 2026, we opened the City's first Community Reentry Support Center for women through the Mayor's Office of Reentry and the Department of Family and Support Services (DFSS). We also released Chicago's first Youth Reentry Guidebook, connecting young people returning from incarceration to legal support, housing, education, mental health services, and employment. These initiatives reflect our belief that public safety grows from community stability, where prevention and opportunity work hand in hand to protect lives and strengthen neighborhoods.
- **Community Violence Intervention:** CVI remains a critical component of Chicago's community safety infrastructure and a strategic investment that delivers meaningful results. In 2026, we invested approximately \$19 million in Street Outreach efforts. These investments have supported more than 25 CVI teams operating in 38 communities citywide. Year to date, CVI teams have assisted more than 1,000 participants and conducted approximately 2,600 mediations, contributing to sustained year-over-year reductions in violence since the City first began funding CVI in 2019. In 2027, to maintain this progress, we will continue supporting approximately 390 Street Outreach workers, 800 Peacekeepers, and 50 Youth Peacekeepers who work daily in our neighborhoods as credible messengers, helping identify and mediate emerging conflicts. Collaboration between City partners, CPD, and CVI professionals has been a key factor in ongoing decreases in violent crime.

STRATEGY 1.3: ENSURE CONSTITUTIONAL AND EFFECTIVE POLICING

Keeping Chicago safe starts with trust between people and the police who work in their neighborhoods. We know that when residents trust the officers they see every day, they're more willing to report crimes and work together



2027 BUDGET OVERVIEW PRIORITIES AND STRATEGIES

to prevent and stop violence. When policing respects everyone’s rights and treats people fairly, it builds trust and makes every neighborhood safer.

We are shaping a department with reduced administrative burdens, staffing aligned to operational needs, and clear, consistently enforced standards. These reforms protect both officers and the public, while strengthening the trust essential to public safety.

Key initiatives underway include:

- **Strengthening Investigations:** CPD hired additional detectives, increasing the Department’s capacity to investigate violent crime, and cleared 71 percent of homicides in 2025, the highest rate since 2013, according to the Office of Inspector General.
- **Civilianization:** By hiring more civilian employees, CPD has reassigned sworn officers to community policing, where their training and authority are most effective. Transitioning sworn positions that perform civilian functions is projected to generate more than \$100 million in savings over 10 years. CPD has developed a transition plan to increase the number of civilian positions identified in its Workforce Allocation Study, completed in early 2026 under the consent decree, and to identify additional positions for civilian transition. In 2027, we will convert 132 roles to civilian positions to ensure CPD officers can dedicate their

time to core law enforcement responsibilities.

- **Overtime Accountability:** In December 2025, I signed Executive Order 2025-11, capping police overtime spending. The CPD provides monthly reports and participates in quarterly City Council hearings regarding overtime spending. The City is implementing a citywide timekeeping and payroll system to reduce administrative burdens on CPD members and ensure accurate overtime tracking
- **Strengthening Firearm Procurement Standards:** I signed Executive Order 2026-4 to strengthen the City’s procurement standards for firearms, accessories, and ammunition purchased by City departments and sister agencies. In response to concerns about law enforcement agencies buying firearms from unvetted dealers, an issue brought to light by Brady: United Against Gun Violence, this Executive Order adds public safety and accountability measures to vendor evaluations. It helps ensure taxpayer dollars support lawful practices and promotes accountability across the firearm industry.

PRIORITY 2: AFFORDABILITY AND ESSENTIAL SUPPORTS

No Chicagoan should be forced to leave their neighborhood due to rising costs. Addressing affordability requires a comprehensive approach: wages that match the cost of living, accessible housing for working families,



reliable transit, and clean air and water in every community. Through the Housing and Economic Development Bond, Build Better Together initiative, and Green Social Housing (GSH), my administration is advancing an inclusive economic development strategy that promotes quality housing, good jobs, and thriving neighborhood economies, ensuring all communities benefit from Chicago's growth.

STRATEGY 2.1: AFFORDABLE HOUSING FOR EVERYONE

Affordability depends on housing. I believe housing is a human right, and every Chicagoan deserves a safe, stable, and affordable place to call home. Renters make up more than half of Chicago households. And so meeting that commitment requires not only building more homes but also protecting existing residents. Through Build Better Together, the Department of Housing (DOH) has built, rehabbed, or preserved 4,767 units, with 1,946 under construction and 5,667 more in the pipeline, for a total of 12,038 units advanced by this administration since May 2023. To speed up that work, I signed Executive Order 2023-21 launching the Cut the Tape initiative, eliminating or improving more than 90 bureaucratic inefficiencies that

once stood between a plan and a place to live.

Key initiatives underway include:

- **Keeping Chicago Housed:** In 2027, I am making targeted funding increases to protect housing stability for the city's most vulnerable residents from Trump Cuts. This includes adding \$15 million to DFSS Homeless Services, increasing the Chicago Low-Income Housing Trust Fund by \$13 million, and adding \$2 million to the Flexible Housing Pool. These investments will prevent more than 3,000 people from losing their homes and strengthen existing housing models at a critical time of need.
- **Green Social Housing:** Since the program's approval by City Council in mid-2025, my administration has been hard at work establishing the Green Social Housing program. We appointed a board of housing development and sustainability experts and community representatives to lead the Chicago Residential Investment Fund and hired an executive director and two additional staff. The staff and board are working now to identify and prepare the first mixed-income GSH projects to invest the \$135 million revolving loan fund.



- **More Homes, Fewer Barriers:** We legalized Accessory Dwelling Units (ADUs) on up to 50,000 parcels citywide and eliminated parking minimums near transit-oriented developments, clearing the way for housing where people already want to live. Additionally, through the City's Affordable Requirements Ordinance (ARO) in 2025, 154 new affordable rental units were built across 22 buildings, ensuring that new developments include homes for working class individuals and families.
- **Pathways to Ownership:** The Missing Middle initiative repopulates neighborhoods by selling City-owned lots for \$1 with up to \$150,000 in construction support per unit. We also launched the HomeGrown Purchase Assistance Program to help moderate-income families purchase one- and two-unit homes, building the generational wealth that has long been out of reach for too many Chicagoans.
- **Support for People with Disabilities:** As of September 2026, MOPD's Accessibility Compliance Unit has completed 919 permit plan reviews, 223 pre-permit plan reviews, and 50 housing accessibility inspections. This work strengthens my administration's commitment to accessible, affordable, quality housing. MOPD developed a full-force-of-government approach by partnering with BACP and OPSA and incorporating key input from community advocates. Together, they launched the Emergency Transport of Mobility Devices program. This program serves individuals with disabilities who rely on mobility devices and may experience a medical emergency in public, ensuring safe transport and reunification of their devices.
- **Help for Homeowners, Prioritizing Seniors and People with Disabilities:** We completed \$168 million in senior housing renovations at the Edith Spurlock Sampson Apartments and Sheffield Residences, and expanded the Home Repair Program to provide roof, porch, and accessibility improvements, prioritizing seniors and residents with disabilities who want to remain in the homes they have lived in for decades.
- **Property Tax Relief Pilot Program:** A pilot program instituted in the Jackson Park Housing Pilot designed to help Chicago homeowners who are facing steep and uneven property-tax increases that heighten displacement risk. The fund will make direct payments to the Cook County Treasurer to cover property-tax debt for eligible owner-occupants, use 211 Metro Chicago as a centralized entry point for screening and referrals, align with existing county tax relief programs, and connect residents to wraparound supports such as benefits screening, workforce development, utility assistance, food resources, and legal aid.



STRATEGY 2.2: MAKE HOMELESSNESS RARE, BRIEF AND NONRECURRING

My administration has developed a whole-of-government approach to support every resident in their journey to housing stability. For too long, Chicago has been defined by inequitable investment and segregated opportunity. Rising housing costs continue to strain both renters and homeowners and too many face the trauma of homelessness. These conditions have fueled the displacement of Black families and deepened mistrust in government's ability to deliver meaningful change. My administration is committed to reversing this legacy by advancing policies that protect residents, expand opportunity, and ensure every community can thrive.

Key initiatives underway include:

- **Five-Year Blueprint on Homelessness:** A whole-of-government approach to make homelessness rare, brief, and nonrecurring. It coordinates seven pillars—emergency services, housing, education, employment, systems alignment, health, and community cohesion—each co-led by the Mayor's Office and a City department.
- **Homelessness Prevention and Coordination:** We established the Mayor's Office of Homelessness to implement the five year plan and to bring greater

coordination, accountability, and urgency to one of our city's most pressing challenges. For too long, responsibility for addressing homelessness has been fragmented across departments and agencies. This office brings those efforts together, aligning City resources, strengthening partnerships with service providers, and advancing long-term solutions that move people from homelessness into stable housing. Because homelessness is not simply a housing issue—it is a matter of public health, economic justice, and human dignity. And every Chicagoan deserves a safe place to call home.

- **A Unified Shelter System:** Through the One System Initiative, we restructured the homeless shelter system and invested \$40 million, Chicago's largest single shelter investment, to modernize facilities and add more than 760 non-congregate beds citywide. This investment opened the Shelter Placement and Resource Center, providing people with immediate placement, showers, family reunification, and access to public benefits. Since 2020, the program has moved more than 3,350 individuals and families from shelters into stable homes. Separately, a \$30 million Non-Congregate Shelter Acquisition investment has completed four acquisitions, with two more under construction. It is expected to bring more than 300 beds online in 2027. In 2027, we are increasing funding for homelessness by \$15 million and \$2 million for the Flexible Housing Pool.



- **Community-Driven Initiatives and Expanded Partnership:** Chicago is strengthening its homelessness response by launching a community-driven Homelessness Engagement Committee—bringing together people with lived experience, service providers, advocates, and City departments to improve coordination and accountability—while also expanding global partnerships with the Ruff Institute of Global Homelessness to apply data-driven strategies and international best practices. Together, these efforts advance a whole-of-government approach to preventing and ending homelessness.
- **Expansion of Mental Health:** The Healthy Chicago Mental Health Collective, launched in 2026, includes Street Psychiatry and Providers Serving Individuals with Severe Mental Illness providing mental health, substance use and support services directly to communities through mobile and field-based care. The Street Psychiatry team comprises psychiatrists, case managers/peer support specialists, psychiatric nurse practitioners, care coordinators, primary care and addiction physicians, pharmacists, and CARE. It will provide on-site care at CTA stations, abandoned buildings, encampments, shelters, van/mobile outreach, street and hospitals.

STRATEGY 2.3: SUPPORT AND SUSTAIN ECONOMIC DEVELOPMENT

My administration is proving that Chicago is open for business, but not for sale. In 2025, tourism soared to record highs—more than 3.5 million hotel room nights sold, and tourism generated nearly \$1 billion in revenue. Festivals like Lollapalooza and Sueños pumped more than \$440 million into our economy. Chicago is being recognized across the country: a top city for corporate relocations, the safest city for LGBTQ+ travelers, and Conde Nast’s “Best Big City in America” for the tenth year in a row!

However, economic growth means nothing if working families still struggle to pay rent or buy groceries. Chicago was built by workers, and my administration is putting them first. We passed the strongest paid leave law in the nation so no one must choose between a paycheck and caring for loved ones. We backed the One Fair Wage ordinance to end the subminimum wage that has held tipped workers back for generations.

This is what happens when city government invests in all its people and all its neighborhoods.



Key initiatives underway include:

- **Investment in Every Neighborhood:** My administration's historic \$1.25 billion Housing and Economic Development Bond continues to spur investment citywide, with a focus on historically disinvested communities. We have directed hundreds of millions in grants and capital funding to projects in every neighborhood, from major initiatives like The 1901 Project to new community centers and small business grants, creating thousands of permanent and temporary jobs for Chicagoans. Since 2023, the City has completed construction of 20.5 miles of water main, 14.6 miles of sewer main, and 14.6 thousand lead service line replacements.
- **Tree Trimming:** I am substantially expanding the Department of Streets and Sanitation's (DSS) forestry workforce and equipment to launch 10 new crews in 2027, boosting storm-response capacity, reducing service disruptions, and enabling an additional 10,000 proactive tree trims annually. More proactive trimming will strengthen the health of Chicago's trees, reduce hazardous limbs, and extend the life of mature trees. A stronger, healthier canopy improves stormwater management, provides shade, lowers urban heat, reduces cooling costs for residents, and delivers cleaner air, supporting more resilient and vibrant neighborhoods.
- **Quality of Life:** We are doubling DSS' Quality of

Life program by expanding staffing, equipment, and neighborhood coverage. This will strengthen our storm-response, improve routine cleanup, and deliver more equitable, impactful services for communities facing persistent overgrown vegetation, illegal dumping, debris accumulation, and neglected public spaces. By increasing our capacity to respond in historically underserved and heavily impacted communities, we will reduce service disparities, improve neighborhood conditions, and ensure that every Chicagoan benefits from cleaner, safer, and healthier streets.

- **Rodent Control:** In 2027 I am expanding the DSS' Rodent Control Program by adding five new crews, boosting citywide coverage to 28 teams. We are enhancing training, supervision, and proactive inspections, resulting in faster response times, stronger public health protections, and more consistent, equitable service across all 50 wards. DSS will have the operational capacity to provide rodent control coverage across all 50 wards every other day. This expanded deployment will improve our ability to respond to complaints, conduct proactive inspections, identify rodent activity, and address infestations before they become widespread.
- **Vacant Land Redevelopment:** We made 900 vacant parcels available for redevelopment and issued



nine large-scale RFPs to attract capital to long-underserved neighborhoods. More than \$66 million in targeted grants supported 183 small and medium-sized businesses across the city. Under my leadership, these initiatives will drive more than \$625 million in economic development investments by 2028.

- **Support for Small Business:** We expanded Cut the Tape for Small Businesses to remove bureaucratic barriers for entrepreneurs, streamlined permitting and approvals, and launched the Neighborhood Market Grant Program that invests \$450,000 to bring healthy, fresh food to neighborhoods that have lacked grocery stores for too long.
- **A Growing Downtown:** We invested billions to create thousands of homes through office-to-residential conversions, transforming the Loop into a vibrant, 24-hour live-work neighborhood. Through LaSalle Street Reimagined, six office-to-residential conversions totaling more than \$900 million in investment are creating 1,765 homes in the Loop. The City has approved more than \$315 million in financing for these projects, ensuring 30 percent of the homes are affordable.
- **Aviation and Tourism:** At O'Hare International Airport, we launched the \$8.8 billion ORDNext program to modernize and expand passenger facilities. In 2025,
- we broke ground on Concourse D and in 2026 we will break ground on Concourse E. During this administration, O'Hare became the busiest airfield and most connected airport in the world. At Midway International Airport, we began the renovation of Runway 13C/31C.
- **Workforce Stability:** We prevented layoffs for City workers despite inherited budget deficits and maintained historic labor peace with no work stoppages. We negotiated fair contracts for Chicago's teachers, Chicago Public School (CPS) workers, public school students, and taxpayers; for first responders; and for Park District employees, establishing a baseline salary for the first time. In 2026, we declared a record \$1 billion Tax Increment Financing (TIF) surplus supported CPS, the Chicago Park District, City Colleges, and other sister agencies, preventing significant layoffs.
- **Supporting Homegrown Development:** Through proposed amendments to existing law, we plan to transform the Chicago Catalyst Fund into the BUILD ("Building up Local Independent Developers") Fund, prioritizing community benefits over financial returns. Our proposed amendments eliminate the requirement that investments generate market-comparable returns, allowing the Fund to provide below-market financing



and support projects that deliver significant public benefits. The changes expand eligible investments to include community centers, recreational and health facilities, neighborhood businesses, and community-led development, directing more resources toward historically underserved communities.

STRATEGY 2.4: SAFE STREETS, SIDEWALKS AND ROBUST PUBLIC TRANSPORTATION

Transportation is a cornerstone of economic opportunity, connecting residents to jobs, schools, healthcare, and essential services. By investing safer, more reliable options across trains, buses, bikes, and pedestrian infrastructure, Chicago is ensuring that every trip is safer and every resident, especially those in historically overlooked communities, has a fair chance to thrive.

Key initiatives underway include:

- **Streets and Sidewalks:** In my first term, the City has filled more than 1.25 million potholes, resurfaced over 475 miles of streets and alleys, and installed over 13,000 ADA curb ramps.
- **Expanding Red Line to the far South Side:** In partnership with the CTA, this administration broke ground on the historic Red Line Extension on the

Far South Side, supported by \$1.97 billion in federal funding and projected to create 25,000 jobs and generate \$1.7 billion in real estate investment by 2040.

- **Modernizing the Red and Purple Lines:** My administration completed the Red and Purple Line Modernization Project, which will eliminate long-standing bottlenecks, reduce overcrowding, and deliver four new fully accessible Red Line stations, with both projects supported by City-authorized transit TIFs.
- **Stations That Work for Every Rider:** We opened the new Damen Green Line station and reopened the renovated, now fully accessible Argyle, Berwyn, Bryn Mawr, Lawrence, and Austin stations. Through community safety partnerships, violent crime on the CTA is down 32 percent in 2026 and riders can count on transit that is both reliable and safe.
- **Smart Streets for Walking and Biking:** We added more than 125 miles of new bikeways, the most by any Mayoral administration, and hundreds of Divvy stations, spurring the busiest days for biking in Chicago history. Traffic fatalities have fallen 30 percent since their 2021 peak, compared to an 8 percent decline nationally, and 15 wards recorded zero fatalities in 2025. In 2027, the City is expanding Smart Streets city-wide. Smart Streets pilot has significantly



improved driver compliance, issuing 140,000 warnings and violations, with 75 percent issued as no-fine warnings—84 percent of which successfully changed driver behavior. Bike-lane violations dropped by 25 percent in pilot areas, and 64 percent of drivers who received one ticket did not receive another, helping keep transit lanes clear and reducing delays to CTA service.

- **Affordable travel for working families:** In 2026, we purchased the downtown bus terminal at 630 W. Harrison St. to preserve intercity bus service in public hands for more than 460,000 passengers annually. We are investing about \$31 million in repairs and upgrades, including a new heating and cooling system, improved security, lighting, and wheelchair access.

STRATEGY 2.5: ALLEVIATE ENERGY BURDEN AND ADVANCE ENVIRONMENTAL JUSTICE

Clean air, safe water, and affordable energy are essential for a healthy life. For too long, Chicago’s pollution burden has disproportionately affected the same neighborhoods facing other challenges. We have fully restored the Department of Environment (DOE), strengthening the City’s leadership in environmental justice, climate resilience, and

regulatory oversight.

Key initiatives underway include:

- **Strengthening Data Center Regulations:** In August 2026, I signed Executive Order 2026-5, introducing safeguards as Chicago becomes one of the nation’s largest data center markets with 39 data centers to date. Air pollution permits will soon include conditions to reduce emissions from diesel backup generators. My administration is also tightening noise standards for cooling systems and generators. New data centers in planned developments must be assessed for power demand, water use, and effects on neighborhoods already facing environmental burdens. Recently, my administration introduced legislation to City Council to pause new data centers until those protections are in place
- **Clean Energy Operations:** In 2025, we transitioned all City buildings, airports, and operations to 100 percent sustainable and renewable energy. We also installed rooftop solar and energy efficiency upgrades at four Chicago Public Library (CPL) branches, Humboldt Park, South Chicago, Toman, and West Lawn, achieving significant energy savings by offsetting electricity consumption, reducing greenhouse gas emissions, and reducing operating costs overall. To date, Humboldt Park has reduced electricity costs by 60 percent, and South Chicago by 13 percent. With the



Toman and West Lawn installations recently coming online, the City expects to see additional cost-savings calculations in the coming months. Additional branch solar projects are coming soon.

- **Climate Resilience:** Chicago was named the #1 most climate resilient city in the world in 2026. We are enhancing resilience through the “Our Roots Chicago” program, where this year we are celebrating the milestone of achieving our goal of planting 75,000 trees over five years, green stormwater infrastructure like the Green Alleys program, our Space to Grow resiliency School Yards program, flood mitigation, and renewable energy investments.
- **Clean River:** Building on the momentum of 2025’s historic inaugural open-water swim, this year continued our civic celebration of the Chicago River’s transformation, and we successfully hosted the first annual Big Jump event. Our revitalized river demonstrates how sustained environmental investments can turn a waterway once considered beyond saving into a safe space for recreation.
- **Chicago Youth Climate Action Fund:** Launched October 2026, the program is a new opportunity for young Chicagoans to receive financial support to develop projects that address climate and

environmental issues in their communities. Through the program, youth ages 15 to 24 will be granted between \$1,000- \$5,000 for projects that confront the disproportionate burdens faced by low-income and Black and Brown communities. These grants will support building cool, healthy neighborhoods prepared for extreme heat, flooding, and poor air quality; expanding energy efficiency and access to clean, renewable power; accelerating cleaner, more sustainable transportation; and championing a circular economy that reduces waste and encourages reuse.

PRIORITY 3: PEOPLE AND WORKFORCE

Following generations of disinvestment in Chicago’s neighborhoods, public schools, and amenities, my administration is revitalizing communities by prioritizing investment in residents. This progress is reflected in an improved quality of life. Life expectancy has reached a record high of 79.5 years, and the racial life expectancy gap between Black Chicagoans and other residents has narrowed to 9.4 years, marking the first time since 2020 it has fallen below 10 years. We celebrate this progress but will not stop until there is no racial gap in life expectancy.



STRATEGY 3.1: INVEST IN PEOPLE

Every young person in Chicago deserves to be seen, valued, and supported. We reject criminalization of our youth. Instead, we continue to invest in young people as the future leaders, innovators, and workforce of our city.

Our commitment begins early. With uncertain federal support for early childhood programs, we continue to invest \$7 million to increase pay for more than 3,000 early childhood professionals across 86 programs. Salaries rose by 5 to 10 percent, moving closer to parity with K-12 teachers, because those shaping a child's first five years deserve fair compensation.

This commitment extends through every stage of a young person's life. We have nearly doubled the number of Sustainable Community Schools, bringing wraparound services to more school communities across the city. We secured a historic contract with CPS teachers that adds more librarians, nurses, and social workers to schools, reduces class sizes, and expands after-school programming. We also delivered the largest TIF surplus in Chicago's history, more than \$1 billion, to support CPS, City Colleges of Chicago, the Chicago Park District, and CPL.

Key initiatives underway include:

- **Chicago Youth Works:** Since 2023, Chicago Youth Works (CYW) has helped nearly 100,000 young Chicagoans with paid work. In 2027, we will ensure 40,000 young people are employed through CYW, increasing our investment by \$24 million.
- **Library Access for Every Student:** Every CPS student now receives a free library card through their student ID, making the Chicago Public Library the largest out-of-school learning network in the country.
- **Summer Opportunities:** We partnered with the YMCA and Mielle Cares to provide more than 3,000 young people with free YMCA summer memberships.
- **Youth Leadership:** We expanded the Mayor's Youth Commission and employed teens to plan safe, engaging events in their communities through My CHI. My Future, empowering young people to improve their neighborhoods.
- **Taxing the Rich to Expand Mental Health Programs:** Under my administration, Chicago became the first city in the nation to tax large social media platforms. The Social Media Amusement & Responsibility Tax (SMART) charges platforms with more than 100,000 Chicago users 50 cents per user each month. This ensures profitable social media companies are contributing



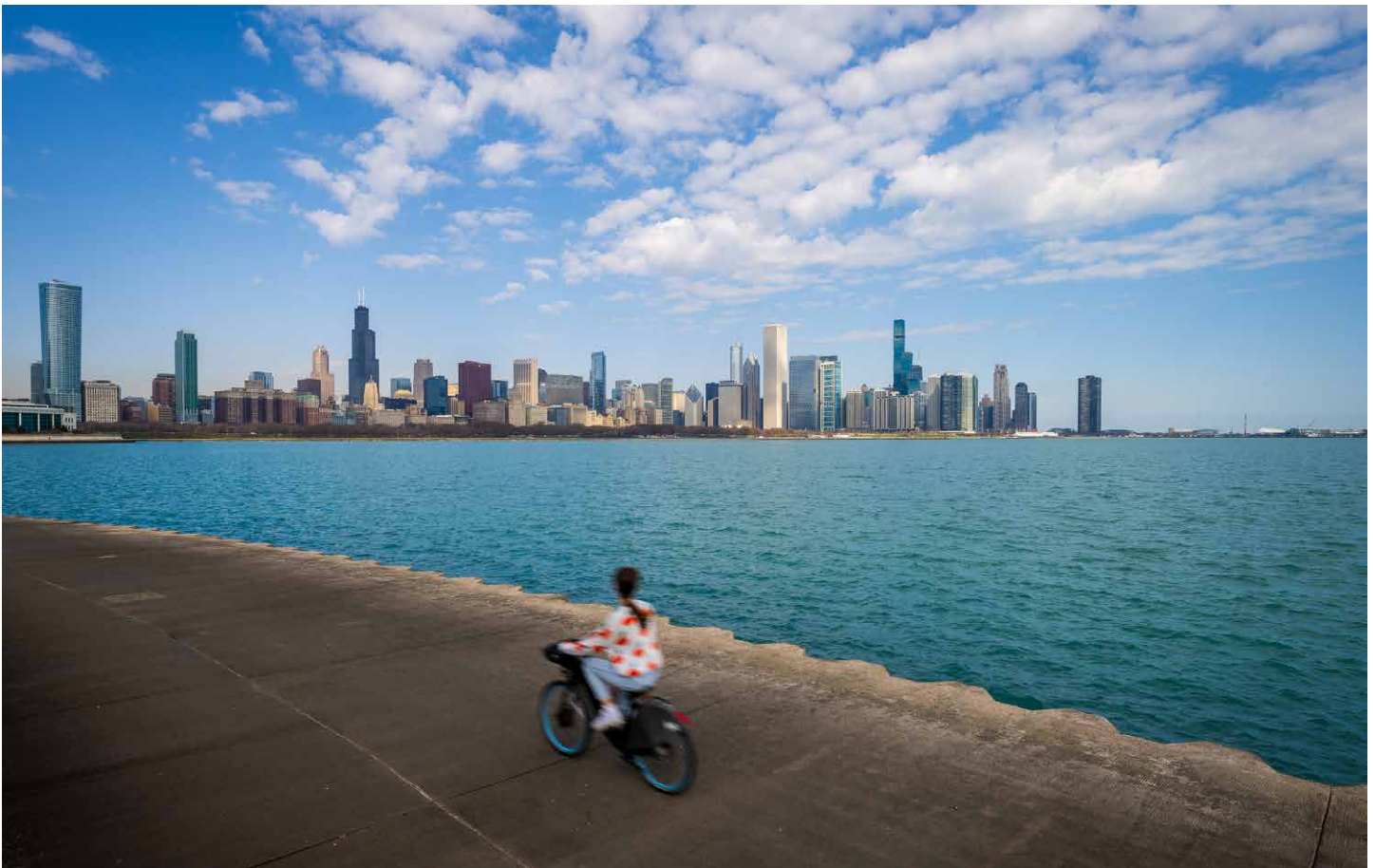
to the City’s critical mental health services. Revenue goes to the Protecting Care Fund, which supports free mental health clinics, crisis response teams, gender-based violence programs, and youth programs.

STRATEGY 3.2: ADDRESS BARRIERS TO WORKFORCE PARTICIPATION

Many Chicagoans are ready to work but face barriers such as criminal records, high transportation costs, and missing credentials. The City is expanding access to jobs through coordinated training, education, and employment systems, alongside fair chance hiring that evaluates applicants based on skills. By aligning City departments, educational institutions, and community partners, Chicago is building a unified workforce ecosystem focused on five pillars: supporting youth, advancing reentry and fair chance hiring, improving access for people with disabilities, recognizing immigrant and refugee skills, and expanding construction apprenticeships. Across all areas, workforce services are paired with housing and other essential supports. One example is a new employment pilot within the City’s shelter network, where navigators connect residents to training and jobs while tracking their progress at 30, 60, and 90 days.

Key initiatives underway include:

- **DFSS Workforce Investments and Resident Outcomes:** In 2026, we allocated about \$7.1 million through DFSS for employment preparation, industry-specific training, and transitional jobs. By September 2026, 2,086 residents had enrolled, and 715 had begun employment. Two-thirds of those enrolled belong to at least one priority population, including residents experiencing homelessness, returning residents, those with limited English proficiency, and residents with disabilities and veterans. DFSS also maintains a year-round partnership with Chicago Animal Care and Control, offering transitional job opportunities to about 60 individuals with arrest and conviction records annually.
- **Jobs Through Investment:** Since 2023, City grants and capital funding totaling billions of dollars have created thousands of permanent and temporary jobs for Chicagoans, from neighborhood development projects to the expansion of O’Hare International Airport.
- **Pathways to Work for Returning Residents:** Transitional jobs programs play a vital role in workforce development by offering paid work experience and strengthening job readiness for economically vulnerable residents. DFSS workforce programs



enrolled 641 returning residents through August 2026.

- **Neighborhood Clean Up Program:** This DSS/DFSS reentry program supported 207 returning residents in 2025 and has enrolled 117 participants in 2026, operating seasonally from March through November. In 2025, 45 participants found permanent, unsubsidized employment. The DSS/DFSS partnership is especially effective for returning residents, providing hands-on experience delivering essential City services while helping them build the skills and work history needed for long-term employment.
- **CTA Second Chance Program:** In partnership with DFSS-funded referral delegates, CTA offers justice-impacted individuals paid, union-represented apprenticeships lasting up to two years, plus work experience, training, and support toward permanent employment. Through City Colleges of Chicago's Olive-Harvey College, participants can earn a Commercial Learner's Permit and a Class B Commercial Driver's License. One hundred fifty-nine (159) apprentices were participating as of August 2026, and 33 had gained permanent CTA positions.

STRATEGY 3.3: GOVERNMENT FOR THE PEOPLE

Government works best when residents help shape it. This administration believes in the power of co-governance.

We introduced the most equitable and transparent budget engagement process in Chicago's history, using public roundtables and the first Budget Equity reports to ensure residents have a voice in decisions that affect them. Hundreds of residents across Chicago were directly engaged in this year's budget process. Their priorities helped shape our proposal.

Key initiatives underway include:

- **Co-Governance:** We launched Chicago's first Co-Governance Framework, bringing government and community together to develop solutions to the city's most critical challenges.
- **Repair and Reparations:** Per Executive Order 2024-1, the Reparations Task Force is in the process of examining historical and ongoing harms to Black Chicagoans and recommending concrete actions to address systemic injustice and advance racial equity.
- **Organizational Streamlining:** After the 2025 assessment of City departments, we are evaluating the realignment of administrative functions such as HR, finance, and contracting to break down silos, reduce duplication, and improve coordination, accountability, and performance. The review also



assesses managerial spans of control and process layers within departments.

- **Limitations of Revenue Options:** Illinois has the eighth most regressive tax system in the country, and state law limits Chicago's ability to raise progressive revenue. We continue to work with our State partners and press the General Assembly for tools that ask more of those able to pay.
- **Progressive Revenue:** For long-term fiscal stability, my administration has chosen progressive revenue by asking the largest corporations and technology companies to pay their share so working families do not carry the weight. The Social Media Amusement & Responsibility Tax turns revenue from large social media platforms into free mental health clinics and crisis response teams. I am raising the PPLT to ensure that data centers, artificial intelligence services, and large technology companies pay their fair share. I am proposing an Equitable Employer Tax, exempting all small businesses with less than 125 full-time employees to ensure we can grow critical services like tree trimming, pothole repair, and garbage collection.
- **Business Supports in Socioeconomically Disadvantaged Areas (SEDA):** My administration is launching a SEDA Employee Expansion & Development (SEED) tax credit for large businesses in SEDA areas to support businesses and economic development to areas of the city most in need.

CONCLUSION

The 2027 **Fair Share Budget** plants the seeds for a safer, more affordable Chicago. Centered on quality of life, robust city services, affordable housing, community safety and investment in residents and businesses, this budget reflects priorities identified across all 77 community areas.

The **Fair Share Budget** grows our investment in violence prevention strategies that contributed to Chicago's safest year in six decades, expands access to affordable housing and reliable transit, and strengthens pathways to quality employment. It also improves operational efficiency and delivers targeted savings to strengthen government effectiveness and accountability. This budget demonstrates my administration's commitment to fiscal responsibility and equity by combining progressive revenue with disciplined management. Chicago thrives when every neighborhood is safe, every resident can afford to live and prosper, and every young person has a fair opportunity for a better future. Achieving this future requires a shared commitment. Together, we can strengthen Chicago's fiscal foundation and build a city where everyone has a stake in its future and a fair share of its success.



EQUITY AND ENGAGEMENT



EQUITY

The City of Chicago is committed to creating a more equitable city where all residents have the opportunity to thrive. Advancing this commitment requires looking behind the numbers in the City’s budget to understand the strategy driving department’s investments – and whether they are delivering meaningful improvements in the lives of Chicagoans.

Led by the Office of Equity and Racial Justice (OERJ), the City’s Budget Equity process holds departments accountable for advancing racial equity and requires them to make commitments for the coming year as part of the annual budget process. With the conclusion of the City’s first Racial Equity Action Plan cycle (2023-2026), the FY27 budget equity process shifted focus from tracking progress to assessing impact. Departments examined the cumulative impact of their work from 2023 through 2026. Building on this work, departments were also required to begin developing the 2027–2030 Citywide Racial Equity Action Plan, establishing priorities, investments, and actions to deepen and sustain progress.

The impact assessment focused on the 167 strategies departments committed to advancing in the 2023-2026 Racial Equity Action Plans. Of these commitments, 56% were completed, 27% were partially completed, and 17% were incomplete. In total, 83% of strategies were complete or underway, demonstrating meaningful progress. Behind these numbers are tangible changes in how City departments delivered services, invested resources, and responded to community needs. The following two examples highlight how departments translated their commitments into community impact:

Chicago Public Libraries

Chicago Public Library (CPL) partnered with Chicago Public Schools (CPS) to strengthen the 81 Club initiative, establishing a first-of-its-kind data-sharing agreement that automatically connects student IDs to library accounts. By replacing traditional registration requirements with automatic enrollment, this effort gives students immediate access to books, technology, homework assistance, and learning resources across all 81 CPL branches. As a result, 316,224 students and 100% of CPS teachers now have library accounts, and library card access increased by 63% among low-income students and by 81% among English language learners.

Department of Finance

The Department of Finance (DOF) created a series of debt relief programs designed to help Chicagoans resolve

outstanding debt with the City. Between 2023 and 2026, these programs provided \$110.4 million in debt relief, with the largest amounts reaching low-income communities on Chicago’s South and West Sides, where City debt is heavily concentrated. Building on these efforts, DOF also codified the Administrative Debt Relief and Utility Billing Relief programs, transforming temporary relief initiatives into permanent City policies, and establishing lasting pathways for residents to resolve debt.

These results provide a foundation for understanding not only what departments have accomplished, but also how their efforts are changing the way City government operates to deliver meaningful improvements for Chicagoans.

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 2026, MOCE built on the enhanced framework introduced in 2025, refining the process to strengthen public understanding of the City’s budget and expand opportunities for resident participation and introduced a new element into the process – the Budget Scenario Game.

Budget Engagement Development Process

A key highlight of this year’s engagement process for the 2027 budget was the development and launch of an interactive budget game, providing residents with a hands-on opportunity to explore budgetary trade-offs and better understand how fiscal decisions are made. The concept for the game was first introduced three years ago with the arrival of the new administration. While translating

the original vision into a practical, engaging tool that could effectively achieve its intended goals presented significant challenges, this year the approach came together. Great Cities Institute successfully developed the game with substantial input, collaboration, and feedback from the Mayor’s Office of Community Engagement (MOCE) and the Office of Budget and Management (OBM), bringing the long-standing concept to fruition.

The budget game was designed to give residents a hands-on opportunity to experience the challenges of allocating limited public resources among competing priorities. Each group received 26 cards representing City programs and services, with simplified costs totaling \$140, and was asked to develop a budget of at least \$100. Because the available funding was insufficient to support every program and service, participants had to make difficult choices about which investments to retain. One legally mandated program, Lead Service Line Replacement (\$8), was required to be included, while groups determined their remaining priorities collectively.

After making their initial selections, groups opened an envelope containing an additional budget challenge that reduced their available funding by \$10. Participants could



then use up to two optional revenue cards before revisiting their choices and finalizing their budgets. Although the game was intentionally simplified and did not reflect the full complexity of the City's budget, it was designed to illustrate a central challenge of public budgeting: balancing valued services and investments when available resources are not sufficient to fund everything.

The exercise also provided a different form of public engagement than a traditional survey. Rather than responding to general questions about spending priorities, participants had to weigh competing needs, negotiate trade-offs, and make collective decisions within defined budget constraints. In addition to serving as a budget education tool, the game generated a new source of engagement data, allowing us to compare the priorities residents expressed individually through the survey with the programs and services groups ultimately chose to fund when faced with limited resources.

Budget Engagement Development Process

The budget engagement development process included the development of the Budget Scenario Game and included two pilot games with a small groups of youth and adults:

1. The Mayors Youth Commission consisting of approximately 25 youth with some extra invited youth stakeholders from last year's Youth Budget Engagement Roundtables played the first round. From that pilot game, small changes were made in the instructions and specific cards.
2. The adult pilot game consisted of members of the Mayor's Engagement and Advisory Councils.

Both groups found the game to be easily understood, engaging and revealed the complexity of the budget process in an accessible format.

2026 Budget Engagement Roundtables

The public Budget Engagement Roundtables were held even earlier this year, beginning in early June — one month earlier than the previous year and three 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 2027 budget, guided by GCI's detailed Budget Engagement Report.

In addition to the game, we also added a new location and extra roundtable on the SouthWest side, focusing primarily on turnout for bi-lingual spanish speakers. Roundtables



were held at Truman College (North), Kennedy-King College (South), Malcolm X College (West), Chicago Park District Headquarters (Southwest), and Harold Washington Library (Youth).

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 2027 budget.

More than 440 residents participated citywide, including nearly 175 youth, played the Budget Scenario Game and had conversations at the roundtables. Across events, participants submitted almost 600 surveys and 74 budget games were played with recorded worksheets.

Results revealed that the city should maintain current service levels even if doing so required higher taxes or fees. Residents were also willing to consider additional revenue, and among the choices presented in the game and the survey, a tax on corporations garnered 88% of adult respondents and 77% of youth.

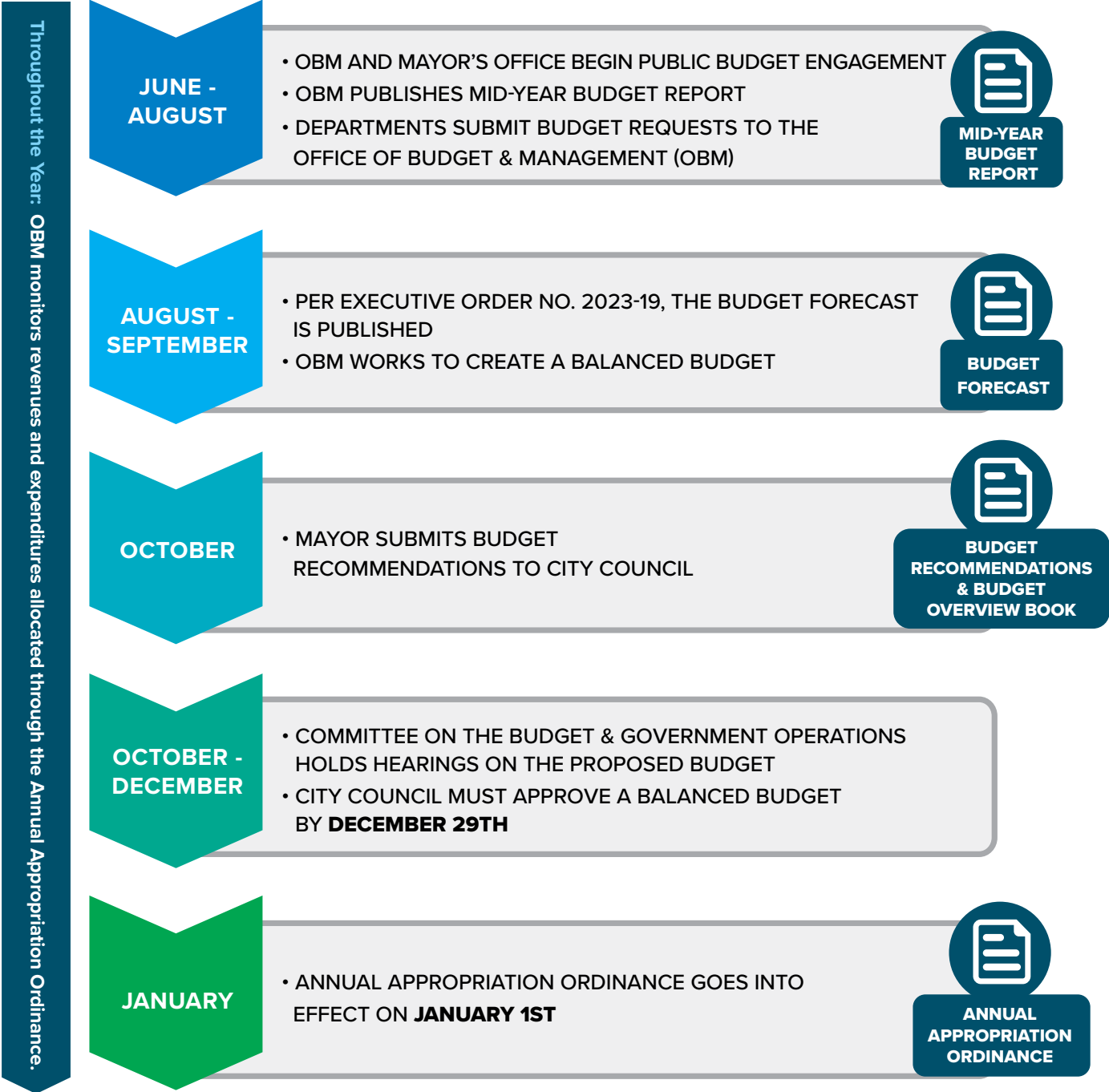
For a summary of survey findings and community feedback, please see the full Great Cities Institute 2027 Budget Engagement Report on the City's budget website ([Chicago.gov/OBM](https://chicago.gov/obm)).

BUDGET AT A GLANCE



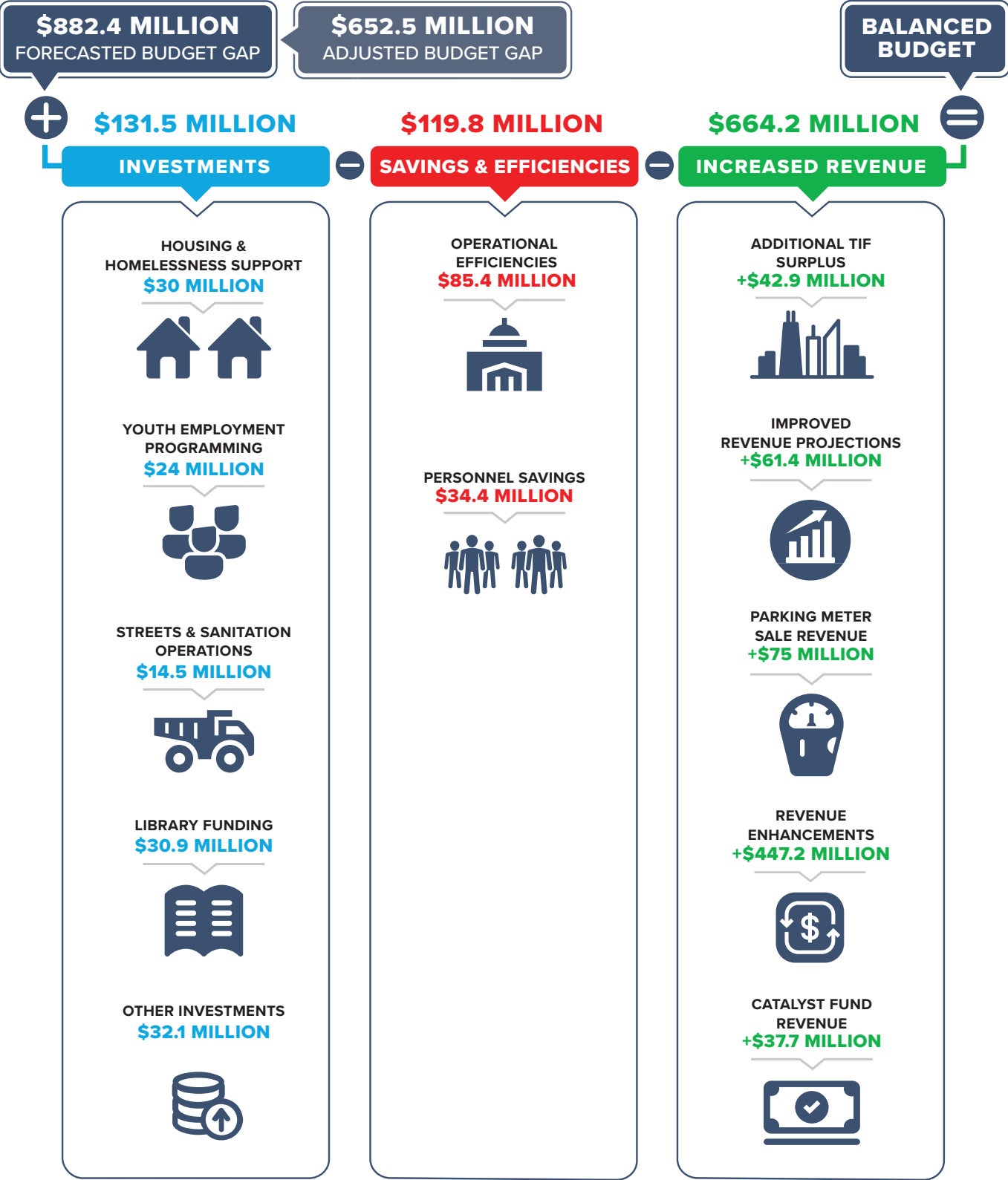
BUDGET PROCESS

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.



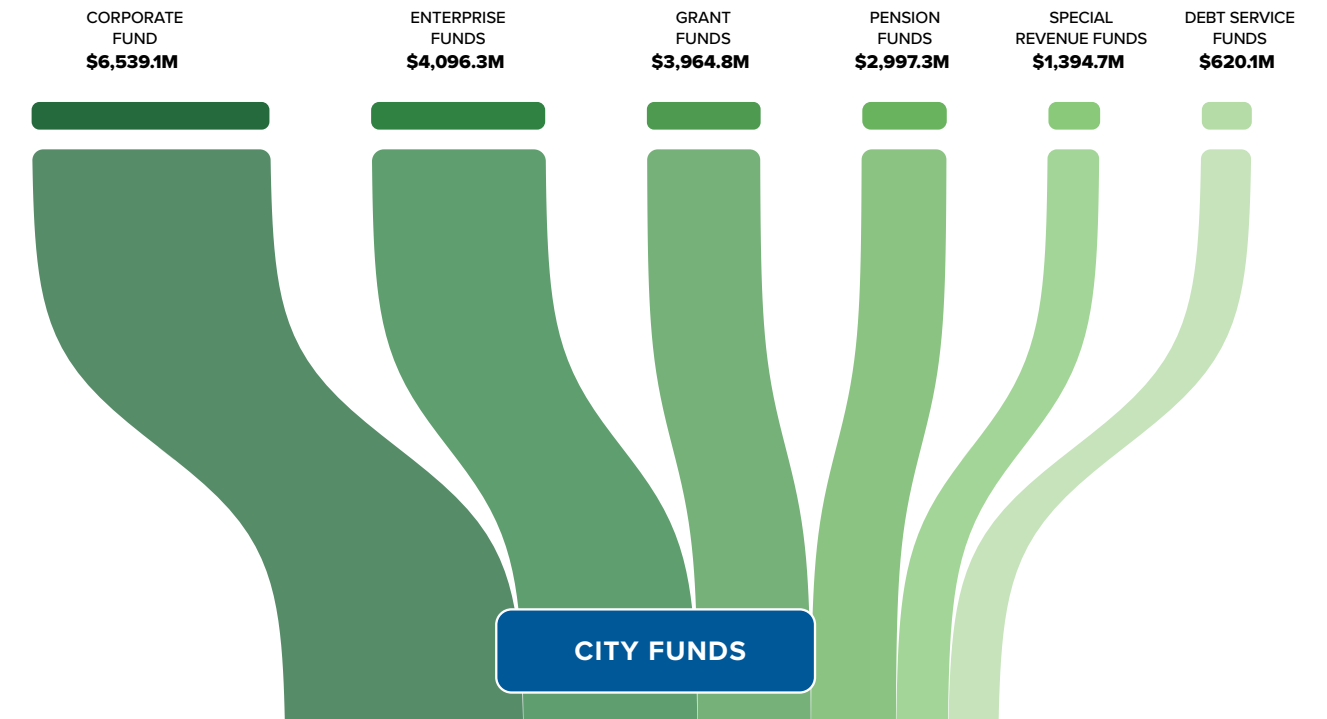
CLOSING THE BUDGET GAP

\$6.5 BILLION • TOTAL CORPORATE FUND

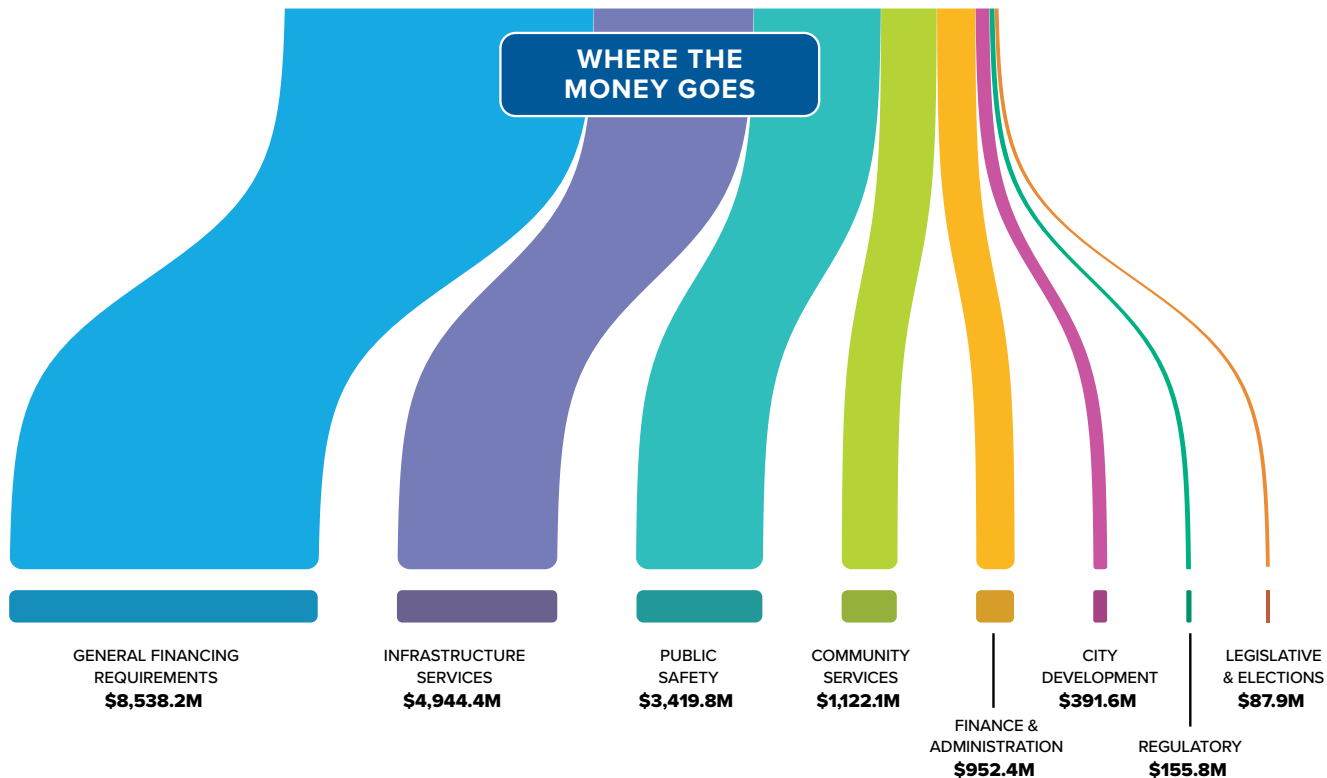


2027 BUDGET OVERVIEW
BUDGET AT A GLANCE

WHERE THE MONEY GOES



ALL FUNDS = \$17.6 BILLION*



*Proceeds of debt issuances transferred between funds and reimbursements or internal transfers between funds, totaling \$2,009.7M, are deducted to more accurately reflect the City appropriation. Total resources include revenues generated during the year.

FINANCIAL SUMMARIES



INTRODUCTION

The proposed City budget for all funds totals \$17.6 billion, comprising \$13.6 billion in local funds and \$4.0 billion in grant funds. The Corporate Fund, the City's largest local fund, accounts for \$6.5 billion of the total.

The Corporate Fund is increasing by 4.6 percent, led by personnel services as all major labor contracts are anticipated to be resolved. The 2027 budget advances strategic investments to protect residents while reducing reliance on one-time resources and replacing them with recurring, sustainable revenue sources.

REVENUE HIGHLIGHTS

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

- An Equitable Employer Tax on the City's largest employers, projected to generate \$113.8 million annually
- Personal Property Lease Tax adjustment
- Revised tax rates for Sports Wagering and Liquor Taxes
- Strategic use of one-time revenues like Chicago Community Catalyst Fund and upfront payment from the recent Parking Meter sale

Together, these new revenues are expected to generate over \$510 million without increasing property taxes or reinstating a local grocery tax. In addition, the proposed budget includes total Tax Increment Financing (TIF) surplus at an estimated \$522 million, with approximately \$117.9 million allocated to the City of Chicago, \$286.1 million to Chicago Public Schools, and \$9.4 million to the Chicago Public Library.

EXPENDITURE OVERVIEW

Employee-related expenses represent the largest share of local fund spending, totaling \$5.5 billion. This category includes salaries and wages, overtime, and other personnel related costs such as unemployment compensation.

Healthcare and other employee benefits remain significant expenditures, with \$792.7 million budgeted for employee benefits as well as \$84.2 million for workers compensation.

Pension contributions remain a major fiscal commitment, with \$3.0 billion budgeted for the City's four pension funds in 2027. Additional details are available in the Pension section of this Budget Overview.

WORKFORCE SUMMARY

The 2027 proposed budget includes 33,247 budgeted positions within local funds and 34,818 full-time equivalents (FTEs). Across all funds, including grants, the proposed 2027 budget supports 34,415 positions and 36,037 FTEs. Approximately 90 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

	2026 Budget	2027 Proposed
Corporate Fund	\$6,251.2M	\$6,539.1M
Special Revenue Funds	\$1,211.9M	\$1,394.7M
Pension Funds	\$2,899.7M	\$2,997.3M
Debt Service Funds	\$561.3M	\$620.1M
Enterprise Funds	\$3,874.6M	\$4,096.3M
Grant Funds	\$3,869.9M	\$3,964.8M
Total	\$18,668.6M	\$19,612.3M
Deduct Transfers between Funds	(\$1,700.1M)	(\$1,883.8M)
Deduct Proceeds of Debt	(\$125.9M)	(\$125.9M)
Total	(\$1,826.0M)	(\$2,009.7M)
Grand Total	\$16,842.6M	\$17,602.6M

¹ The 2026 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.

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 \$6.5 billion, an increase of \$287.9 million or 4.6 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 \$562.5 million, or 18.7 percent, above last year’s budget to \$3.6 billion. This includes an increase to the Personal Property Lease Tax rate and the Sports Wagering Rate along with new proposals for a Package Waste Tax and Equitable Employer Tax.

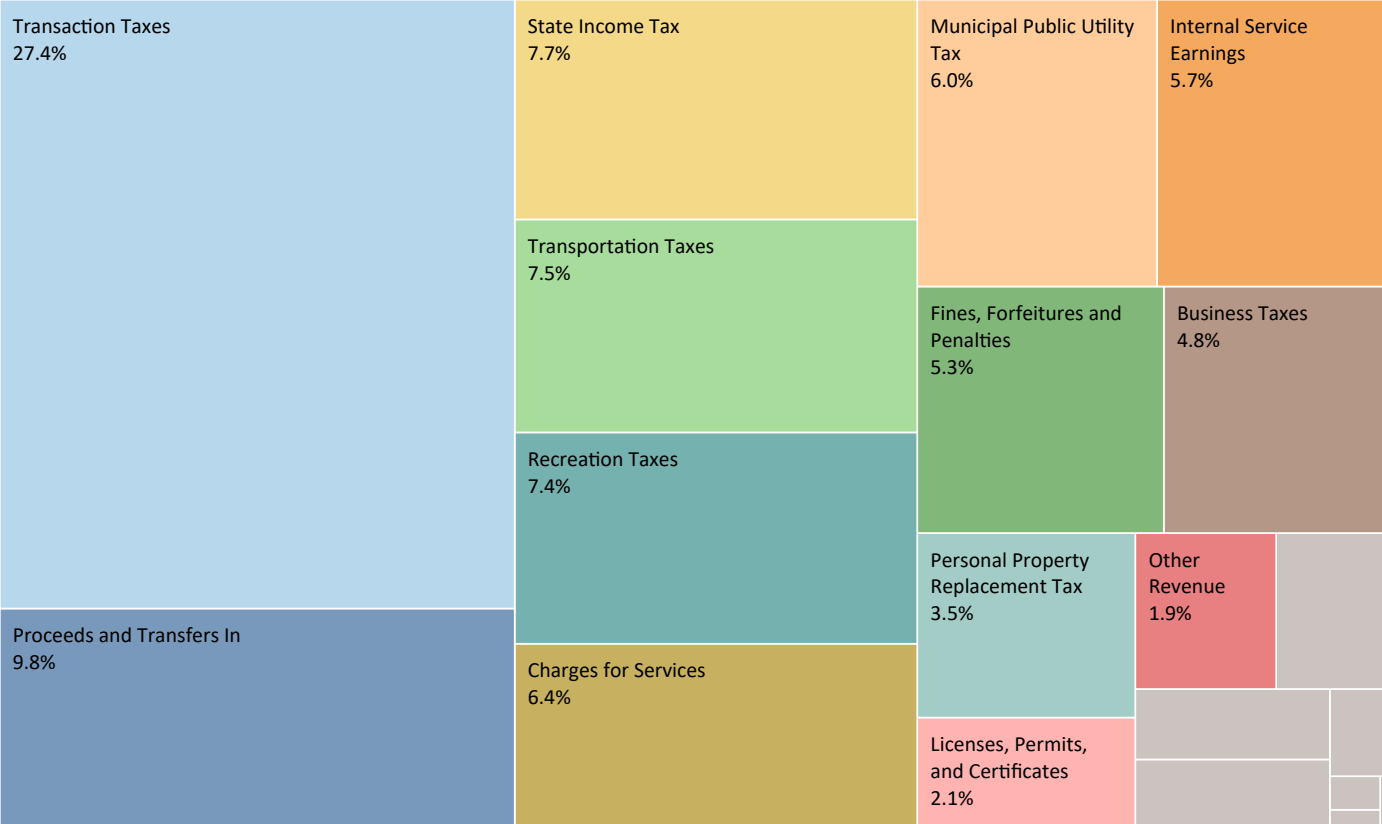
Municipal Public Utility Tax

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 2027, utility taxes and fees are projected to generate \$391.2 million in revenue, a slight decrease of 4.4 million or 1.1 percent below last year’s budget based on current year trends and next year energy price projections.

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 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.

Summary of Estimated Resources - Corporate Fund



Chicago Sales Tax / Home Rule Retailers' Occupation Tax = 1.4%; Interest Income = 1.2%; Net Current Assets = 1.1%; Leases, Rentals and Sales = 0.4%; Municipal Parking = 0.1%; Municipal Auto Rental Tax = 0.1%; Reimbursements for City Services = 0.0%

2027 BUDGET OVERVIEW FINANCIAL SUMMARIES

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 2027, City-collected Sales Taxes are projected to generate \$94.7 million, level to last year's budget.

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 2027, transaction taxes are projected to generate \$1.8 billion in revenue, an increase of \$396.3 million over last year's budget. This growth is primarily driven by the proposed increase in the Personal Property Lease tax rate from 15 percent to 20 percent, generating an estimated \$235.0 million.

Transportation Taxes

Transportation taxes include those imposed on parking, vehicle fuel purchases, and the provision of ground transportation for hire. In 2027, transportation taxes are projected to generate \$492.7 million in revenue, a slight 1.0 percent decrease below last year's budget to align Parking Tax revenue with current year estimates.

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 sports wagering. In 2027, recreation taxes are projected to generate \$484.8 million in revenue, an increase of \$59.5 million over last year's budget. This growth is primarily driven by raising the Sports Wagering tax rate, which has been outperforming current year estimates, from 10.25 percent to 20 percent, generating an estimated \$37 million. The

Detail of Estimated Resources - Corporate Fund

		2026 Budget	2027 Proposed	Difference (%)
Local Tax	Municipal Public Utility Tax	\$395.6M	\$391.2M	-1.1%
	Chicago Sales Tax / Home Rule Retailers' Occupation Tax	\$94.7M	\$94.7M	0.0%
	Transaction Taxes	\$1,393.6M	\$1,790.0M	28.4%
	Transportation Taxes	\$497.9M	\$492.7M	-1.0%
	Recreation Taxes	\$425.3M	\$484.8M	14.0%
	Business Taxes	\$195.0M	\$311.2M	59.6%
	Total	\$3,002.1M	\$3,564.6M	18.7%
Proceeds and Transfers In	Proceeds and Transfers In	\$686.7M	\$642.1M	-6.5%
	Total	\$686.7M	\$642.1M	-6.5%
Intergovernmental Revenue	State Income Tax	\$545.1M	\$505.9M	-7.2%
	Personal Property Replacement Tax	\$202.6M	\$227.3M	12.2%
	Municipal Auto Rental Tax	\$4.9M	\$5.0M	1.6%
	Reimbursements for City Services	\$1.1M	\$1.1M	0.0%
	Total	\$753.7M	\$739.3M	-1.9%
Local Non-Tax Revenue	Licenses, Permits, and Certificates	\$142.9M	\$136.4M	-4.6%
	Fines, Forfeitures and Penalties	\$481.7M	\$349.0M	-27.5%
	Charges for Services	\$413.6M	\$421.1M	1.8%
	Municipal Parking	\$9.9M	\$9.6M	-3.0%
	Leases, Rentals and Sales	\$86.8M	\$27.1M	-68.8%
	Interest Income	\$55.5M	\$78.0M	40.5%
	Internal Service Earnings	\$357.5M	\$371.0M	3.8%
	Other Revenue	\$255.8M	\$126.1M	-50.7%
	Total	\$1,803.7M	\$1,518.2M	-15.8%
Net Current Assets at January 1		\$5.0M	\$75.0M	1392.3%
Total		\$5.0M	\$75.0M	1392.3%
Grand Total		\$6,251.2M	\$6,539.1M	4.6%

¹ The 2026 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

proposal also includes an increase to the off-premises alcohol tax rate from 1.5 percent to 3 percent to better align with other similarly taxed products along with the rate in other municipalities.

Business Taxes

Business taxes within the Corporate Fund historically include those imposed on hotel accommodations and on checkout bags. In 2027, business taxes will also include a proposed Equitable Employer Tax and a Package Waste Tax. The Equitable Employer Tax applies to businesses with 125 full-time employees at a rate of \$25 per employee per month generating an estimated \$113.8 million in new revenue. The Package Waste Tax expands the existing \$0.15 Checkout Bag Tax charge to more forms of packaging, whether they are shipped or delivered generating an estimated \$9.0 million in 2027. In total, business taxes are projected to generate \$311.2 million, a \$116.2 million increase over last year's budget.

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 2027, intergovernmental tax revenues are projected to generate \$739.3 million, a 1.9 percent decrease over last year's budget. The modest reduction reflects adjustments to PPRT revenue and income tax revenue based on current year collections, resulting in a net negative impact on overall receipts.

Local Non-Tax Revenue

The 2027 proposed budget projects non-tax revenues to decrease by \$285.5 million over last year, totaling \$1.5 billion. The anticipated \$285.5 million loss mainly focuses on removing one-time revenues, including \$114.7 million in TIF surplus, \$89.6 million from the sale of city debt and \$24.7 million in advertising 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 \$136.4 million, a \$6.5 million or 4.6 percent decrease from last year's budget to better align with current year actual collections, including a \$3.3 million or 49.1 percent reduction from last year's budget in Video Game Terminal

licensing revenue. These revenues also include fees for business and liquor licenses, building and demolition permits, and other City-issued permits.

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 \$349.0 million, a decrease of \$132.7 million below last year's budget driven by the \$89.6 million in one-time city saleable debt revenue that did not materialize.

Charges for Services

Charges for services are budgeted at \$421.1 million, a 1.8 percent increase from last year's budget in anticipation of improving cost recovery efforts or reimbursements for special events. This category also includes fees for inspections, public information requests, police, and other public safety services, such as emergency transportation services.

Leases, Rentals, and Sales

Leases, Rentals, and Sales are budgeted at \$27.1 million, a \$59.7 million decrease from last year's budget. The reduction includes the reduction of \$24.7 million in new advertising revenue added in last year's budget, along with the loss of \$35.0 million in one-time revenue from land sales and contractual payments.

Tax Increment Financing ("TIF") Surplus & 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 2027, the City anticipates \$117.9 million in surplus TIF revenue for the Corporate Fund. This declaration also benefits other taxing entities, with an estimated \$286.1 million allocated to Chicago Public Schools and \$9.4 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 \$642.1 million in 2027. 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 2027, MROT and HROT collections are projected to be \$583.4 million, a \$90.6 million or 18.4 percent increase above last year’s budget to better reflect current year estimates, which are outpacing benchmarks due to resilient consumer spending despite elevated inflation.

The remaining portion of this category includes approximately \$58.7 million in interest income from the Chicago Skyway Lease (2005) and metered parking system concession (2009), along with \$37.7 million from the Chicago Community Catalyst Fund.

Prior Year Available Fund Balance

The 2027 budget assumes \$75 million in prior year available resources from the upfront payment to the City from the recently approved Chicago Parking Meter sale.

EXPENDITURES

Proposed expenditures for the City’s Corporate Fund total \$6.5 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 60.7 percent. This expenditure type includes appropriations related to salaries and wages, healthcare, overtime pay, and unemployment compensation. This represents a decrease of \$56.3 million from the previous budget.

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

Non-Personnel

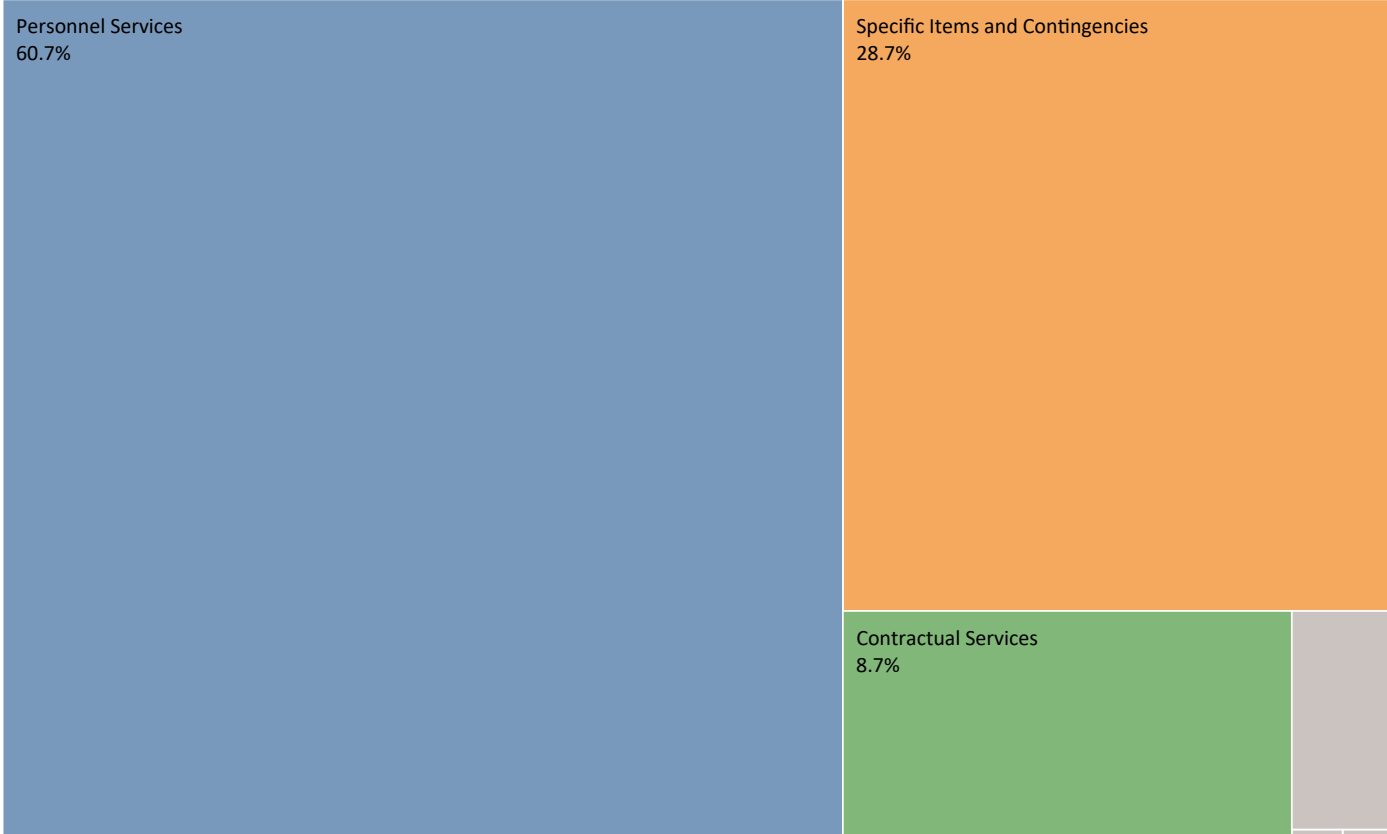
Non-personnel expenses represent \$2.6 billion of the proposed Corporate Fund budget, an increase of 15.4 percent compared to the previous budget.

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, \$1.9 billion is budgeted for Specific Items and Contingencies, an increase of \$336.5 million from the previous budget.

Pension contributions represent \$991.2 million in the Specific Items and Contingencies budget. This is an increase of \$83.4 million from the previous budget.

Contractual services make up \$571.9 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.

Summary of Proposed Expenditures - By Type - Corporate Fund



Commodities = 1.8%; Travel = 0.0%; Equipment = 0.0%; Permanent Improvement and Land = 0.0%

Approximately \$119.2 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

	2026 Budget	2027 Proposed	Difference (%)
Personnel Services	\$4,022.7M	\$3,966.4M	-1.4%
Contractual Services	\$574.9M	\$571.9M	-0.5%
Travel	\$1.5M	\$1.6M	11.0%
Commodities	\$109.1M	\$119.2M	9.3%
Equipment	\$1.3M	\$1.7M	33.0%
Permanent Improvement and Land	\$0.0M	\$0.0M	
Specific Items and Contingencies	\$1,541.7M	\$1,878.2M	21.8%
Grand Total	\$6,251.2M	\$6,539.1M	4.6%

1 The 2026 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

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 45.1 percent of the proposed Corporate Fund budget, while Infrastructure Services and Finance and Administration represent 4.6 percent and 8.2 percent, respectively. City Development and Community Services together represent 5.1 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 34.4 percent of the proposed Corporate Fund budget.

Summary of Proposed Expenditures - By Function



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.

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 \$105.18 for smaller passenger vehicles (under 4,500 pounds) and \$167.07 for larger vehicles.

Total Vehicle Tax Fund resources are projected at \$279.1 million, a slight increase of less than one percent from the prior year. Vehicle sticker sales account for almost 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.

MFT Fund resources are budgeted at \$160.2 million. Use of these funds requires approval by the Illinois Department

Summary of Estimated Resources - Special Revenue Funds

	2026 Budget	2027 Proposed	Difference (%)
Vehicle Tax Fund	\$276.9M	\$279.1M	0.8%
Motor Fuel Tax Fund	\$147.8M	\$160.2M	8.4%
Library Fund	\$151.6M	\$166.9M	10.1%
Emergency Communication Fund	\$177.8M	\$187.8M	5.6%
Special Events and Municipal Hotel Operators' Occupation Tax Fund	\$72.9M	\$66.9M	-8.2%
Controlled Substances Fund	\$0.1M	\$0.1M	0.0%
Affordable Housing Opportunity Fund	\$1.4M	\$12.2M	783.1%
CTA Real Property Transfer Tax Fund	\$63.4M	\$68.7M	8.3%
Tax Increment Financing Administration Fund	\$23.4M	\$26.6M	13.5%
Chicago Police CTA Detail Fund	\$30.0M	\$75.0M	150.0%
Chicago Parking Meters Fund	\$6.5M	\$16.9M	160.0%
Garbage Collection Fund	\$64.4M	\$64.0M	-0.5%
Houseshare Surcharge - Homeless Services Fund	\$12.2M	\$10.4M	-14.3%
Foreign Fire Insurance Tax Fund	\$25.3M	\$25.3M	0.0%
Houseshare Surcharge - Domestic Violence Fund	\$6.2M	\$5.7M	-7.0%
Cannabis Regulation Tax	\$7.5M	\$8.6M	14.4%
Cable Local Origination Fund	\$1.5M	\$1.6M	5.6%
Casino Community Benefits Fund	\$0.0M	\$2.0M	
Citywide Adopt-a-landmark Fund	\$9.4M	\$7.4M	-21.4%
Construction and Demolition Debris Management Fund	\$0.5M	\$0.4M	-32.3%
Local Impact Fund	\$12.9M	\$12.9M	0.3%
Neighborhoods Opportunity Fund	\$67.0M	\$73.2M	9.2%
Opioid Settlement Fund	\$11.3M	\$11.3M	0.2%
Protecting CARE Fund	\$31.0M	\$97.7M	215.3%
Vaping Settlement Fund	\$1.7M	\$1.7M	-3.4%
Wheelchair Accessible Vehicle Fund	\$9.4M	\$12.1M	28.7%
Grand Total	\$1,211.9M	\$1,394.7M	15.1%

¹ The 2026 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

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, a share of TIF surplus, and a subsidy transfer of Corporate Fund dollars.

Property tax revenue for the Library Fund will total \$125.9 million, and total resources—including other revenues and prior-year balances—are projected at \$166.9 million, a \$15.4 million or 10.1 percent increase above last year's budget.

Emergency Communications Fund

The Emergency Communications Fund is budgeted at \$187.8 million and 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.

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 resources are projected at \$66.9 million with Municipal Hotel Tax receipts totaling \$38.4 million, with special event revenues comprising the balance, and a subsidy transfer of \$11.3 million from the Corporate Fund.

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.

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 are anticipated at \$12.2 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). Revenues are projected at \$68.7 million based on current and projected real estate activity.

TIF Administration Fund

The Tax Increment Financing (TIF) Administration Fund covers the City's administrative costs for managing the TIF program. In the proposed budget, \$26.6 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 a ceiling of \$75.0 million.

Chicago Parking Meters Fund

Under the 2008 75-year parking meter concession agreement, the City may owe reconciliation payments 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. The Corporate Fund would cover any projected shortfalls. Resources are projected at \$16.9 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 are budgeted at \$64.0 million, which

represents less than 20 percent of the total cost of service with the Corporate Fund subsidizing 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 the proposed budget, revenues of \$4.6 million, combined with prior-year funds will provide \$5.7 million in the fund to support prevention and survivor services. This represents only a fraction of total city resources dedicated to this cause.

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 \$9.3 million, combined with prior-year revenues, will provide \$10.4 million in total resources in the fund to support housing and services for homeless families. This represents only a fraction of total city resources dedicated to this cause.

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).

Fees are expected to generate \$5.8 million, with total available resources of \$73.2 million, including \$65.4 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.

Revenues are projected at \$389,337, with total resources of \$7.4 million, including \$7.0 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.

The fund is expected to receive \$389,337 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 \$9.4 million with total available resources of \$25.3 million, including \$15.9 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. The proposed budget includes \$8.6 million to support crime prevention initiatives, training, and interdiction of other illegal substances.

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. Resources total \$12.1 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 resources are projected at \$1.6 million.

Casino Community Benefits Fund

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

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, 2026, water rates increased by 1.85 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. This adjustment translates to approximately \$0.09 per 1,000 gallons of water, resulting in a rate of approximately \$4.98 per 1,000 gallons of water.

Revenues from water service charges – paid by residents – are deposited into to the Water Fund, which is projected to have \$1,029.0 million in total available resources in 2027, an increase driven mainly by debt service payments. Water fees (from both residential and wholesale customers) account for \$899.7 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, which is projected to have \$490.3 million in total available resources, with sewer fees generating \$426.4 million, or 92 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.

Total revenues from airport operations, including concessions, rental fees, and airline rates and charges are projected at \$2.13 billion for O’Hare and \$449.8 million for Midway.

Summary of Estimated Resources - Enterprise Funds

	2026 Budget	2027 Proposed	Difference (%)
Water Fund	\$930.8M	1,029.0M	10.6%
Sewer Fund	\$452.2M	490.3M	8.4%
Chicago Midway Airport Fund	\$431.3M	449.8M	4.3%
Chicago O'Hare Airport Fund	\$2,060.3M	2,127.1M	3.2%
Grand Total	\$3,874.6M	4,096.3M	5.7%

¹ The 2026 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

GRANT FUNDS

Grant funds are financial awards provided to the City by external entities for specific purposes. These financial awards are 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 includes both new grant awards anticipated during the budget year and the carry-forward of unspent grant award balances from prior years.

In 2026, the City budgeted roughly \$3.88 billion in grant funding. Actual and updated grant funding totaled approximately \$3.81 billion, reflecting a decrease of about \$74 million from the original appropriation. The decrease was primarily driven by CDOT’s Highway Planning and Construction grant coming in \$125 million below appropriation and DFSS’s Early Childhood Block Grant coming in \$51 million lower, partially offset by new and increased awards across several departments.

For 2027, total grant funding is projected to increase by approximately \$159 million, or 4 percent, from \$3.81 billion in 2026 actuals to \$3.96 billion in 2027. The City’s grant portfolio continues to provide significant resources for

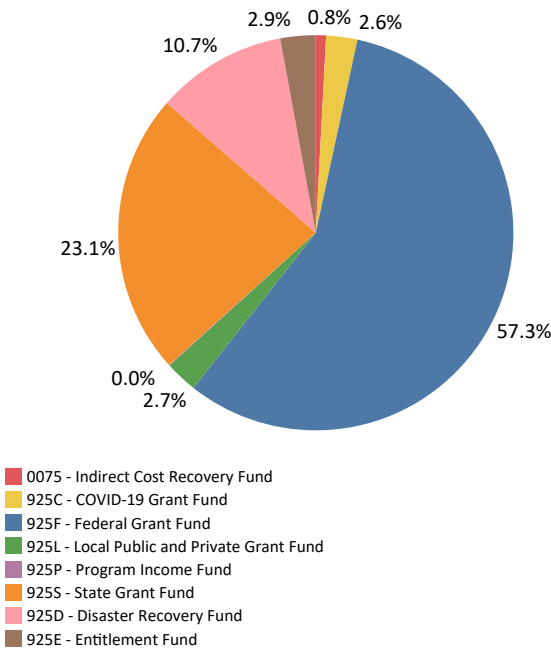
infrastructure, housing, public safety, public health, and other critical programs. However, uncertainty surrounding the federal funding environment and potential changes to key grant programs may present challenges to the City’s longer-term funding stability.

The year-over-year increase is primarily driven by Infrastructure Services, which increased by \$275 million, including significant increases in federal and State transportation funding for highway, aviation, and other major capital projects. Reductions in Community Services, City Development, and other program areas, along with the continued wind-down of pandemic-era grants, partially offset these increases. American Rescue Plan Act (ARPA) funding has ended, while \$101 million in other COVID-related grant funding remains in 2027 as carryover funding. Approximately \$425 million in Community Development Block Grant-Disaster Recovery (CDBG-DR) funding also remains in the City’s grant portfolio to support long-term recovery efforts related to the 2023 and 2024 flooding events.

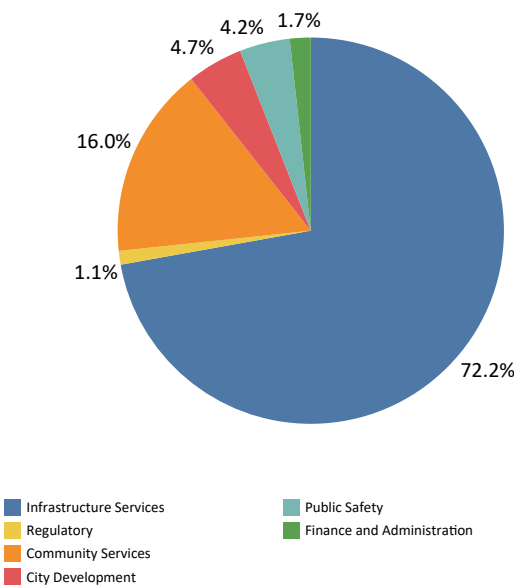
FUNDING SOURCES

Grant funds are primarily received from the federal and state governments, with additional support from local entities, nonprofit organizations, and private partners. In 2027, the City’s grants portfolio continues to reflect a diverse mix of funding sources dedicated to supporting infrastructure, housing, public safety, and social service investments across Chicago.

2027 Estimated Resources - Grants



2027 Proposed Expenditures - Grants



Federal Government (925F)

The federal government provides approximately 57 percent of the City’s total grant awards, either directly or through a pass-through entity such as the State of Illinois. In 2027, approximately 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 3 percent, or \$72 million, from 2026 to 2027, with increases in transportation and public safety funding offsetting declines in other federal programs. Transportation grants are expected to grow by approximately 6 percent (\$89 million), largely due to project timelines and funding for major infrastructure projects. Public safety funding is also projected to increase modestly, while housing and homeland security funding are expected to decline. Overall, these changes reflect continued federal investment in the City’s infrastructure, health and human services, housing, and public safety programs.

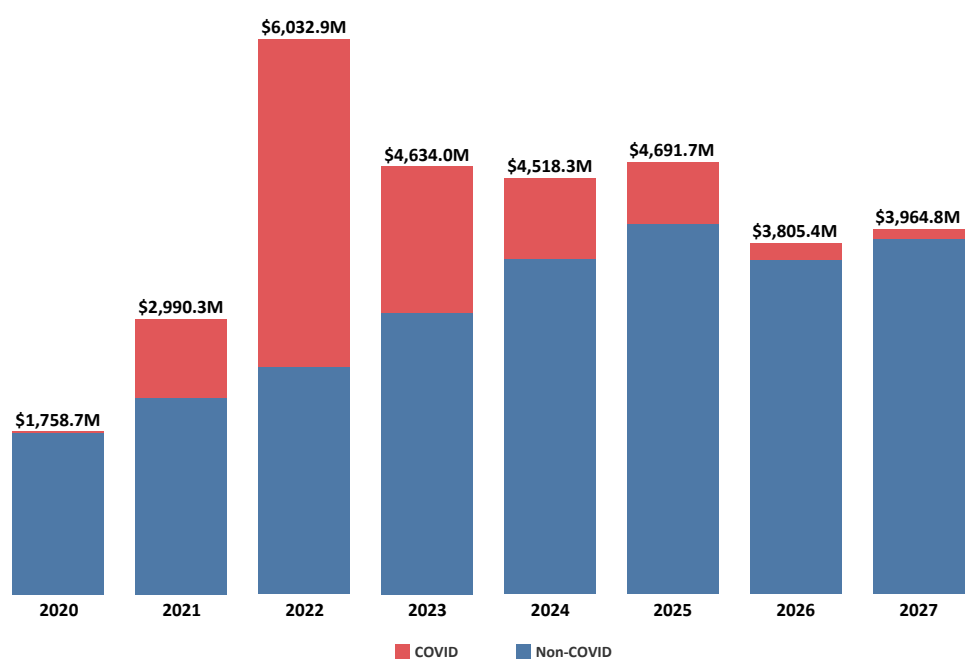
Entitlements (925E)

The City receives an annual Community Development Block Grant (CDBG) entitlement from HUD through a statutory formula allocation. OBM estimates receiving \$74.1M in new CDBG funds to support a broad range of activities in 2027, including housing, public services, and neighborhood improvements.

Public services make up the City’s largest CDBG investments and are capped at \$40M by HUD each year. They include activities that provide critical services such as mental health, homeless assistance, housing counseling and job training. The next largest investment is \$19M for developing affordable housing and neighborhood infrastructure to support housing including both home repairs and lead service line replacement. Lastly, \$15.1 million is reserved to help departments plan and administer these projects and programs.

For 2027, CDBG funding is projected to remain relatively stable compared to 2026. However, Congress recently passed the 21st Century ROAD to Housing Act that may impact future CDBG funding levels starting as early as 2029 depending on housing production rates in the City of Chicago.

Covid vs. Non-Covid Grants



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

Disaster Recovery (925D)

In 2025 the City received a significant one-time award of \$426.61 million from HUD through the CDBG-DR Program. The fund supports long-term recovery efforts from the 2023 and 2024 flooding events, providing both infrastructure and public service investments through 2031. In 2025, \$21.33 million of the award was budgeted for grant administration, with the remainder, \$405.28 million budgeted in 2026. Of the \$405.28 million, \$15.00 million was budgeted to public services, supporting the Disaster Relief Assistance Program, which launched in September 2026. The program provides support for residents with documented financial hardship as a result of the storms. The infrastructure program, in planning and 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. 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 23 percent of the City’s total grant awards, primarily through the Illinois Department of Transportation (IDOT), the Illinois Department of Commerce and Economic Opportunity (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 increase by 29 percent, or \$203 million, in 2027, primarily driven by increased transportation and infrastructure funding. This includes significant increases in funding administered by the Chicago Department of Transportation and the Department of Aviation, partially offset by reductions in other State-funded programs.

Local Government and Other Organizations (925L)

The City also partners with local governments and other organizations to secure approximately 2.7 percent of total grant awards. In 2027, local funding is projected to decrease 27 percent, or \$39 million, primarily due to an approximately \$19 million reduction in sister agency and private contributions supporting CDOT Infrastructure Planning and Construction programs. Additional reductions in public safety, cultural affairs, and housing programs are partially offset by increased funding for transit and homelessness support and other local and private grant programs.

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 2027, program income is projected to decrease 88 percent, or approximately \$12 million, from \$13.5 million in 2026 to \$1.6 million in 2027. This decrease reflects a broader slowdown in the commercial real estate market that is seeing higher rates and less transactions that generate loan repayments like property sales and debt refinancing.

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. For 2027, funding is projected to increase 2 percent, or approximately \$643,000, from \$31.8 million in 2026 to \$32.5 million in 2027. Funding remains relatively stable year-over-year as the City continues to recover eligible grants management and administrative costs through indirect cost revenue. In 2027, 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 2027 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 continue to represent the largest share of grant-supported activity in 2027, with funding totaling approximately \$2.9 billion, or 72 percent of total grant funding. 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 transportation and aviation infrastructure, bridge and roadway improvements, the continued replacement of lead service lines, and modernization projects at O’Hare and Midway International Airports. In addition, stormwater infrastructure projects funded through disaster recovery grants will continue to 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 2027, with appropriations of approximately \$636 million, or 16 percent of total grant funding. Overall funding is projected to decrease by 5 percent, or \$35 million, compared to 2026, primarily reflecting the conclusion of remaining ARPA funding and reductions in several public health programs. These decreases are partially offset by increased funding for homelessness and senior services, HIV prevention, and library programs. The City continues to prioritize core services that promote equity and stability; including housing and homelessness prevention, early childhood education, public health, and support for youth, seniors, and residents with special needs.

City Development

City Development accounts for 4.7 percent of 2027 grant funding, with appropriations totaling approximately \$186 million and primarily dedicated to affordable housing and economic development initiatives. Overall, funding is projected to decrease by 22 percent, or \$52 million, compared to 2026, primarily reflecting lower HOME funding and program income, reductions in State-supported housing and tourism programs, and the conclusion of remaining ARPA funding. Most housing funding continues to support the Department of Housing's development and preservation of affordable housing units. The City's Housing and Economic Development (HED) bond enables DOH to expand its pipeline of development projects while sustaining critical housing programs and services supported by federal and state grant funds.

Public Safety

Public Safety grants comprise 4.2 percent of 2027 grant funding, totaling approximately \$167 million, and support staffing, equipment, training, technology, and emergency preparedness. Funding is projected to decrease by 6 percent, or \$10 million, from 2026, primarily due to a net \$6.7 million decrease in UASI funds across the public safety departments as well as other State public safety programs. These reductions are partially offset by increases in other policing, fire, and emergency preparedness grants.

COVID-19 GRANTS (925C AND GA00)

Over the past several years, COVID-19 grant funding played a critical role in supporting Chicagoans' health, safety, and economic recovery while helping stabilize City operations during the pandemic. These grants included public health response funding from HHS and DHS and recovery and relief funding from HUD and the U.S. Department of the Treasury.

In 2027, COVID-related grant funding continues to decline as pandemic-era programs wind down. Funding is projected to decrease by 41 percent, or approximately \$72 million, from \$173 million in 2026 to \$101 million in 2027. Funding from the American Rescue Plan Act (ARPA) has ended, while the remaining COVID-related funding consists of \$69 million in HOME-ARP funding for housing and homelessness services and \$32 million in public health grants administered by CDPH. \$20M of the HOME-ARP grant is earmarked for one-time improvements of non-congregate shelters, and \$27M is budgeted to the development of affordable rental housing. CDPH's remaining pandemic-era grants support public health staffing, data systems, disease surveillance, laboratory capacity, and sexually transmitted infection prevention, strengthening ongoing services and preparedness for future outbreaks. As temporary federal relief funding concludes, the City continues to transition away from pandemic-era funding while maintaining priority services through ongoing federal, state, local, and other resources where available.

Additional budget details for grant funds are set forth in the 2027 Grant Detail book, available on the City's website at [Chicago.gov/OBM](https://chicago.gov/OBM).

CAPITAL

The City’s Capital Investment Plan (“CIP”) invests in the long-term sustainability of Chicago’s infrastructure and assets by funding construction, rehabilitation, and replacement of City-owned facilities, roads, bridges, water and sewer infrastructure, and sidewalks. In addition to core infrastructure, the CIP also supports City-funded grants for community development projects, redevelopment agreements, affordable housing initiatives, Sister Agency capital improvements, and the acquisition of City-owned vehicles and equipment.

The purpose of the CIP is to guide the planning and prioritization of these capital investments to ensure they align with Citywide goals, enhance public safety and service delivery, promote equitable development across all 77 neighborhoods, and maintain essential City systems. Through this framework, the CIP helps preserve existing assets, address emerging needs, and support sustainable growth for residents and communities.

FUNDING SOURCES

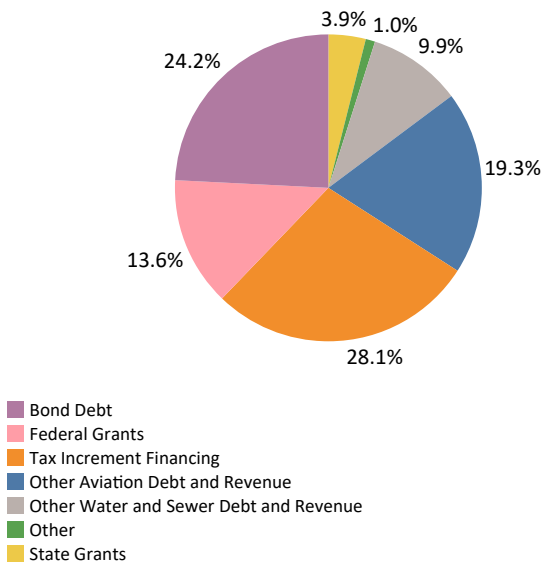
The CIP is primarily funded through the following sources:

- *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.

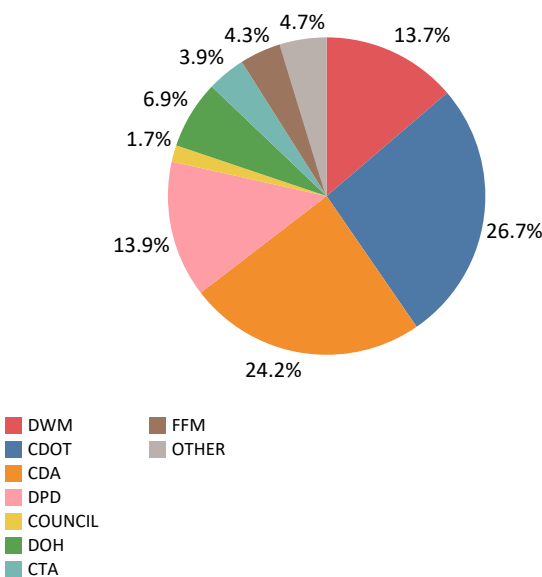
- *Federal Funds* – The majority of Chicago’s federally-funded capital improvement projects come through the United States Department of Transportation (USDOT). Federal-transportation-funded projects require grants to be matched, and support projects such as arterial street resurfacing, bridge and viaduct 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.

CIP Sources



* The CIP funding breakdown was captured at a point-in-time and may fluctuate throughout the year.

CIP USES



*The CIP funding breakdown was captured at a point-in-time and may fluctuate throughout the year.

- *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.

FUNDING USES

Funding from the CIP is distributed to the following departments:

- *Chicago Department of Aviation* - Airport terminal and Airfield improvements at Midway and O'Hare airports.
- *Department of Water Management* - Water and sewer system improvements such as replacement and repairs to water and sewer lines and related facilities.
- *Chicago Department of Transportation* – Capital improvements to bridges, streets, street lighting, traffic signals, the shoreline, transit stations and sidewalks.
- *City Council* – the Aldermanic Menu program disburses \$1.5 million annually to each Ward for neighborhood improvement projects.
- *Fleet and Facility Management* – Investments in the acquisition and replacement of city-owned vehicles and equipment and improvements to City owned buildings and property.
- *Department of Technology and Innovation* – Upgrades and development of technology systems and hardware to improve municipal efficiency, security, and digital services.
- *Department of Housing* – Investments in affordable housing development and preservation, homeownership opportunities, and the acquisition and rehabilitation of housing and shelters for residents experiencing homelessness.
- *Department of Planning and Development* - Investments in neighborhood and economic development through redevelopment projects, business improvements, workforce initiatives, and infrastructure improvements.
- *Department of Environment* - Invests in environmental remediation, solar energy, and resilience infrastructure to improve City-owned properties and neighborhood assets.

- *Department of Family & Support Services* - Create healthier, safer, less congregate, more accessible, and more dignified environments for individuals experiencing homelessness, including families, unaccompanied youth, and returning citizens.
- *Sister Agencies* – Improvements to assets owned by Chicago Park District, Chicago Public Schools, Chicago Transit Authority, and Chicago Housing Authority.
- *Office of Public Safety* - Sustains the mission-critical technology backbone for the Office of Emergency Management and Communications (OEMC), the Chicago Police Department (CPD), and the Chicago Fire Department (CFD), maintains city-wide network of public safety cameras, and provides bunker gear for Chicago firefighters.
- *Department of Buildings* – Supports the demolition, boarding, and securing of dangerous and vacant buildings to protect public safety and surrounding properties.
- *Department of Cultural Affairs & Special Events* - Funding supports public art projects that are envisioned and initiated by DCASE, in collaboration with City partners, stakeholders, and the community to accomplish strategic goals for culture and equity.
- *Department of Streets & Sanitation* - Manages and maintains approximately 500,000 trees located along streets, boulevards, and other public rights-of-way.

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.

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.

Due to the extraordinary level of settlements incurred in 2026 and projected for 2027, 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 expects to finance these settlement payments over a five-year term, balancing fiscal responsibility with prudent risk management.

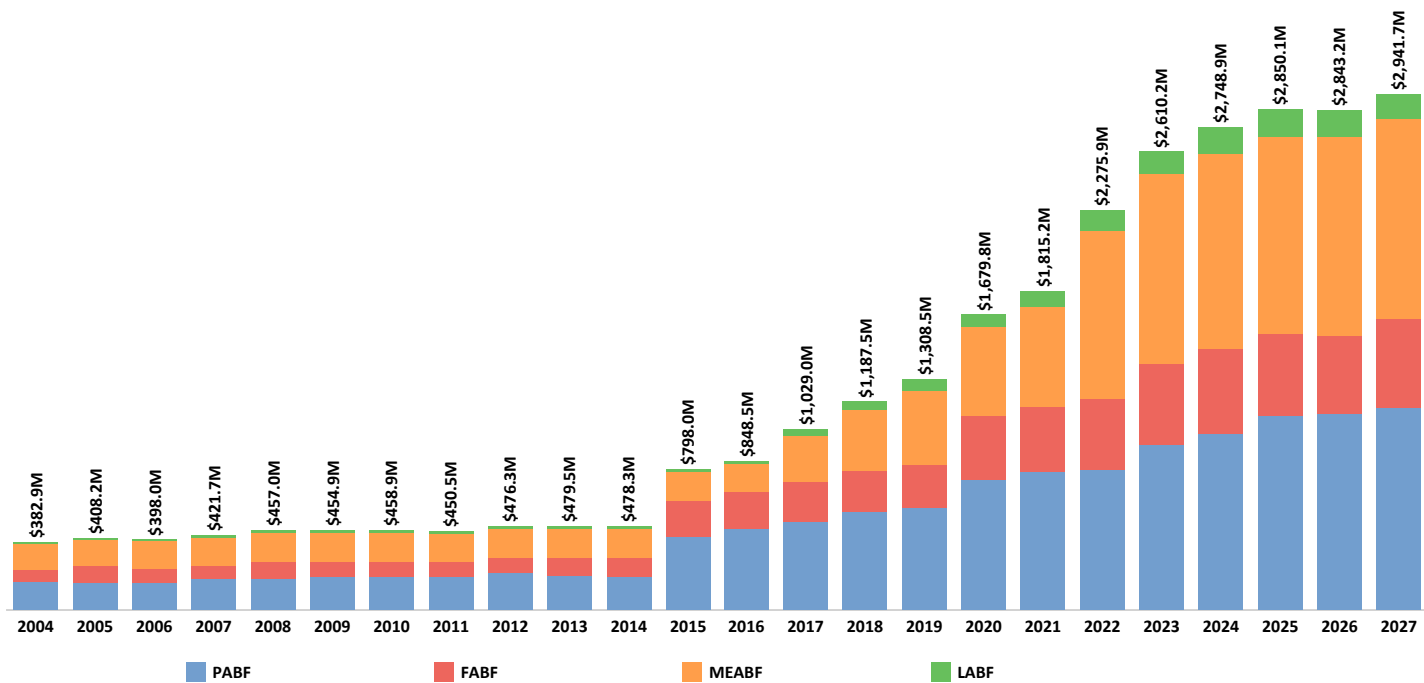
For 2027, proposed budget increases this total to \$488.9 million from \$430.1 million last year, with \$326.2 million supported by property tax collections and \$162.8 million from the Corporate Fund.

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 2027, \$501.2 million is required for these payments, an increase of \$51.9 million from the \$449.3 million in last year's budget. 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.

2027 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 most recent actuarial reports. These projections will shift over time based on investment returns, experience studies, and other pension fund changes, including any state law changes
3) Contributions in 2023 and thereafter 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 2027 proposed budget includes a total pension contribution of \$2.94 billion across the City’s four pension funds, representing an increase of \$97.6 million from the 2026 contribution. This amount reflects the full statutory required contribution for each fund totaling \$2.58 billion, along with an advance payment of \$363.0 million.

The 2027 pension contribution will be supported by multiple funding sources, including \$1.41 billion from property tax collections (net of abatements), \$991.2 million from the Corporate Fund, \$223.5 million from the Water-Sewer Tax, \$324.0 million from the City’s Enterprise and Special Revenue Funds, and \$46.7 million from the Casino Public Safety Pension Fund and other gaming sources.

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 2027 proposed budget includes \$40.5 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 valuations. This reflects the projected opening of the permanent casino facility in early 2027.

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 2026, the City made a total of \$1.08 billion in advance contributions.

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 with the second-installment bills that ran nearly four months late. This delay then shifted the first installments in 2026 by one month before another system related issue also delayed the second installment bills by two months.

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

Summary of Proposed Expenditures - Pension Funds

	2026 Budget	2027 Proposed	Difference (%)
Municipal Employees' Annuity and Benefit Fund	\$1,133.3M	\$1,145.3M	1.1%
Laborers' and Retirement Board Employees' Annuity and Benefit Fund	\$153.3M	\$147.0M	-4.1%
Firemen's Annuity and Benefit Fund	\$468.0M	\$515.6M	10.2%
Policemen's Annuity and Benefit Fund	\$1,145.1M	\$1,189.4M	3.9%
Grand Total	\$2,899.7M	\$2,997.3M	3.4%

¹ The 2026 Budget figures are based on the Annual Appropriation Ordinance and do not include any subsequent amendments.

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 2027, the MEABF totals \$1,145.3 million, consisting of \$524.5 million from the Corporate Fund, \$178.8 million from the property tax levy (net of abatements), \$223.5 million from the Water and Sewer Tax, \$212.3 million from the Enterprise and Special Revenue Funds, and \$6.2 million in Video Gaming tax revenue.

The LABF contribution totals \$147.0 million, including \$38.3 million from the Corporate Fund, \$52.6 million from the property tax levy (net of abatements), and \$56.1 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 2027, the two public safety pension funds have a combined contribution total of \$1.70 billion.

The PABF contribution totals \$1.19 billion, consisting of \$323.3 million from the Corporate Fund, \$813.5 million from the property tax levy (net of abatements), \$28.9 million in anticipated casino gaming revenues, and \$23.6 million from the City’s two airport Enterprise Funds.

The FABF contribution totals \$515.6 million, including \$105.0 million from the Corporate Fund, \$367.0 million from the property tax levy (net of abatements), \$11.6 million in anticipated casino revenues, and \$32.0 million from the airport Enterprise Funds.

TAX INCREMENT FINANCING

The City’s Tax Increment Financing (TIF) program, which is governed by State law, allows the City 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. The captured funds are then used to help support infrastructure, affordable housing, and economic development projects in historically under resourced or blighted areas for a period of up to 23 to 35 years. The City currently has 100 active TIF districts.

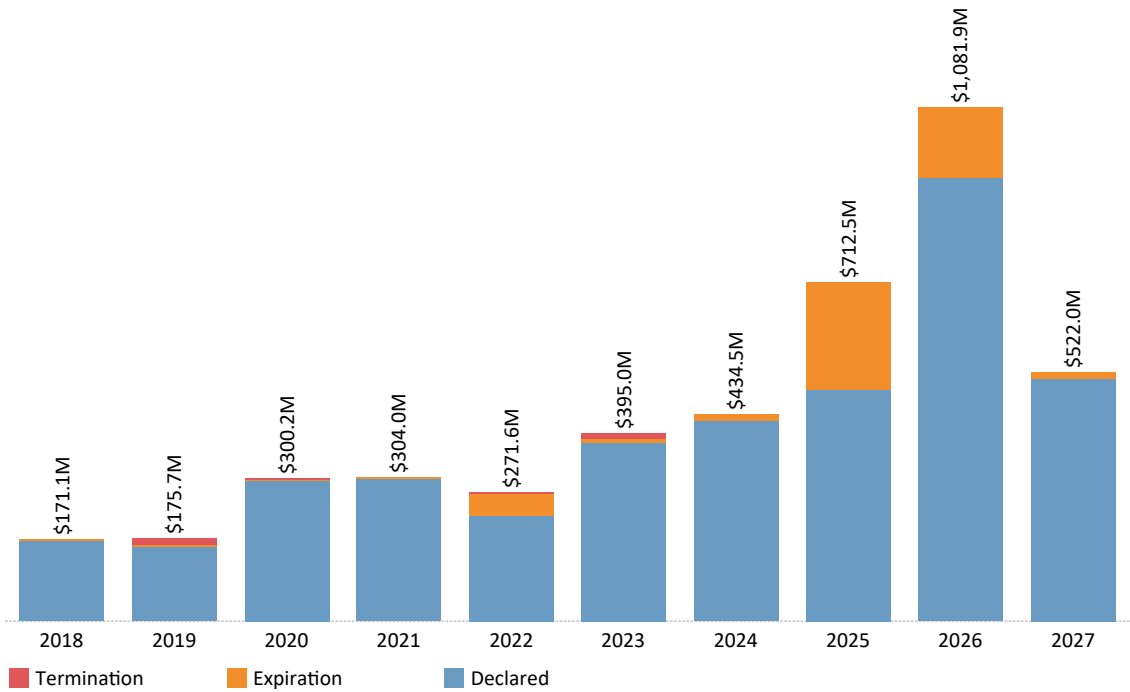
As required by State law, funds not needed for projects are to be returned to the County Clerk to be redistributed proportionately back to the taxing bodies. The City annually declares surplus funds as part of its operating budget by thoroughly examining planned projects and determining the balance required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

- “Downtown” TIFs are those in and around the Central Business District. The available balance in these TIFs is declared surplus each year.
- All remaining funds in terminated or expiring TIF districts will be declared as part of the surplus. Three TIF districts are set to expire at the end of 2026.

- TIF districts with an available balance under \$750,000 or otherwise unable to replenish fund balances within a reasonable timeframe will not have surplus declared in order to support future projects and not undermine the purpose of the TIF district. All other TIF districts may have surplus declared.

The City will surplus \$521.9 million in 2027. The surplus funds are surrendered to the Cook County Treasurer who distributes the funds to all overlapping taxing districts proportionally based on each agency’s share of total property taxes in the district. This will result in an estimated \$117.8 million for the City’s Corporate Fund.

TIF Surplus – Total for all Taxing Districts



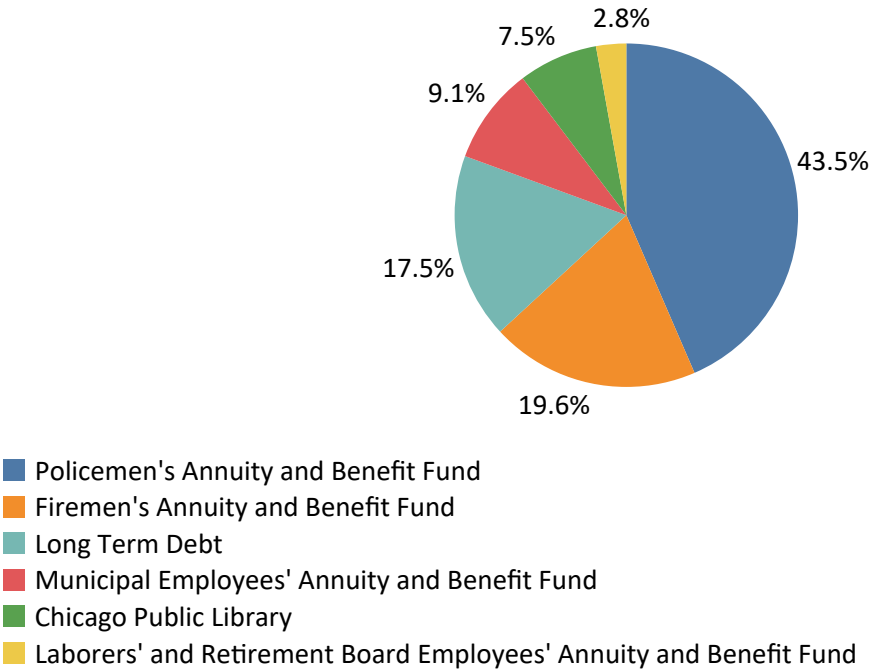
PROPERTY TAX LEVY

The proposed budget does not include an increase to the City’s base property levy. The City’s overall property tax levy will rise by 0.6 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.

For 2027, the proposed budget sets the City’s base property tax levy—before accounting for loss in collections—at \$1.87 billion, which will help fund \$2.9 billion in pension payments and \$601.8 million in debt service and library expenses.

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.

Proposed Property Tax Levy



PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT



2027 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

2027 BUDGET FUNDING COMPARISON BY FUNCTION		
FUNCTIONAL CATEGORY	2026 Appropriation	2027 Recommendation
Finance and Administration	879,784,092	952,389,752
Infrastructure Services	4,526,930,711	4,944,437,350
Public Safety	3,289,137,360	3,419,849,881
Community Services	1,090,345,338	1,122,133,006
City Development	408,911,438	391,619,519
Regulatory	152,418,198	155,835,826
Legislative and Elections	65,373,772	87,886,467
General Financing Requirements	8,192,935,451	8,538,189,498
Grand Total	\$18,605,836,360	\$19,612,341,299
Deduct:		
Proceeds	1,826,015,457	2,009,713,297
Grant Funds	3,805,384,000	3,964,845,000
NET TOTAL	\$12,974,436,903	\$13,637,783,002

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.

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Finance and Administration FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Office of the Mayor	16,839,712	18,265,651
Office of Budget and Management	48,173,702	47,412,849
Department of Technology and Innovation	79,163,040	34,412,987
Office of City Clerk	15,214,652	15,701,196
Department of Finance		
City Comptroller	3,759,801	3,975,534
Accounting and Financial Reporting	20,442,018	14,242,673
Financial Strategy and Operations	17,779,338	28,939,901
Revenue Services and Operations	85,695,725	128,136,543
Dept Total	127,676,882	175,294,651
City Treasurer's Office	6,504,251	8,636,728
Department of Administrative Hearings	8,389,224	8,497,724
Department of Law	47,954,637	50,681,365
Department of Human Resources	12,957,553	13,791,589
Department of Procurement Services	13,923,365	14,560,833
Department of Fleet and Facility Management		
Bureau of Finance and Administration	4,024,832	4,480,143
Bureau of Facility Management	127,336,208	143,590,382
Bureau of Asset Management	223,255,240	251,791,610
Bureau of Fleet Operations	148,370,794	165,272,044
Dept Total	502,987,074	565,134,179
Total - Finance and Administration	\$879,784,092	\$952,389,752

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF THE MAYOR

KEY FUNCTIONS

- Sets administration’s policy framework and priorities, ensuring alignment with collaborative co-governance and intersectional problem-solving to advance Mayor Johnson’s vision of Chicago becoming the safest and most affordable big city in the country.
- Coordinate and integrate efforts across City departments, sister agencies, and intergovernmental partners to drive cohesive, high-impact action.
- Ensure effective, equitable, and efficient government service delivery.
- Partner with community members and subject-matter experts to co-create solutions grounded in community needs.
- Leverage City resources to catalyze community priorities and accelerate strategies that strengthen core government services and citywide outcomes.

2026 KEY RESULTS

- Created Chicago’s first youth peacekeeping program, grew investments in community violence intervention (CVI) and street outreach, and saw the safest summer since 1965, a 7.6% year-over-year reduction in violent crime.
- Through Build Better Together the City has built, rehabbed, or preserved 4,767 units, with 1,946 under construction and 5,667 more in the pipeline, for a total of 12,038 units advanced.
- Levied SMART Tax on large social media platforms to expand mental health services. CARE became permanent and citywide in 2026 to address mental health and socio-emotional crises, with services integrated into CDPH mental health centers.
- Expanded Chicago Youth Works supporting more than 33,000 paid opportunities for youth.
- Protected Chicago families amid federal threats

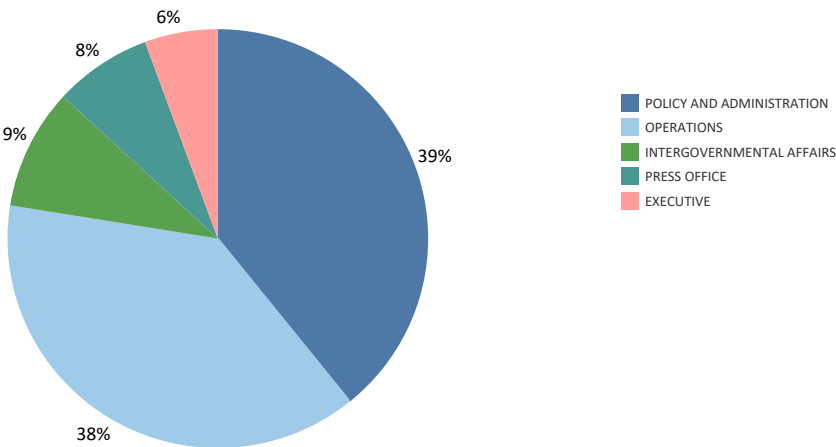
by leading Know Your Rights outreach and family-readiness initiatives responding to efforts to restrict essential benefits like food and healthcare, and target immigrant communities.

- Achieved \$293.4M in realized savings in 2026 to responsibly use taxpayer dollars.

2027 INITIATIVES

- Expanding forestry workforce and equipment to launch 10 additional crews, boosting storm-response capacity and proactively trim an additional 10,000 trees.
- Doubling our Quality of Life program to cleanup and deliver more equitable services to communities affected by overgrowth, illegal dumping, debris, and neglected public spaces.
- Expanding Chicago Youth Works to hire 40,000 young people, because each young person is building a future for themselves and their community.
- Targeted funding increases to protect housing affordability and stability to keep more than 3,000 residents in their homes: adding \$15 million to Homeless Services, \$13 million to rental assistance, and \$2 million to Flexible Housing. Launching the first mixed-income Green Social Housing development backed by the \$135 million revolving loan fund.
- Open a new free public mental health clinic, serving residents regardless of insurance or ability to pay and continue expanding CARE.
- Increasing funding for CVI street outreach teams by \$7 million to robustly fund the strategies credited with Chicago’s safest year since 1965; launch the Department of Community Wellness and Safety to coordinate violence prevention, victim services, and reentry support under a unified strategy.
- The Data Center Task Force will develop updated regulations for Data Centers to ensure Chicagoans do not absorb costly environmental, energy, or infrastructure burdens.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	96	11,410,168	98	12,562,589
Sewer Fund		0	1	81,437
Special Events and Municipal Hotel Operators' Occupation Tax Fund	5	470,873	5	484,993
Tax Increment Financing Administration Fund	1	124,909	1	128,657
Cannabis Regulation Tax	7	3,551,762	8	4,432,975
Local Public and Private Grant Fund	2	1,113,000	3	575,000
Coronavirus Local Fiscal Recovery Fund	1	169,000		0
Total Full-time Equivalent Positions and Amounts	112	\$16,839,712	116	\$18,265,651

ALLOCATION

Personnel Services	12,805,495	13,982,847
Non-Personnel Services	4,034,217	4,282,804

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE	5	1,060,250
POLICY AND ADMINISTRATION	59	7,393,178
PRESS OFFICE Coordinates the exchange of information between the administration, the media, and the public.	13	1,416,356
INTERGOVERNMENTAL AFFAIRS Represents the City at local, state, and federal levels to secure funding, legislation, and public support.	11	1,760,162
OPERATIONS Sets directives for operations and deliverables to City departments.	28	7,235,434
TURNOVER		(599,729)

2027 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.

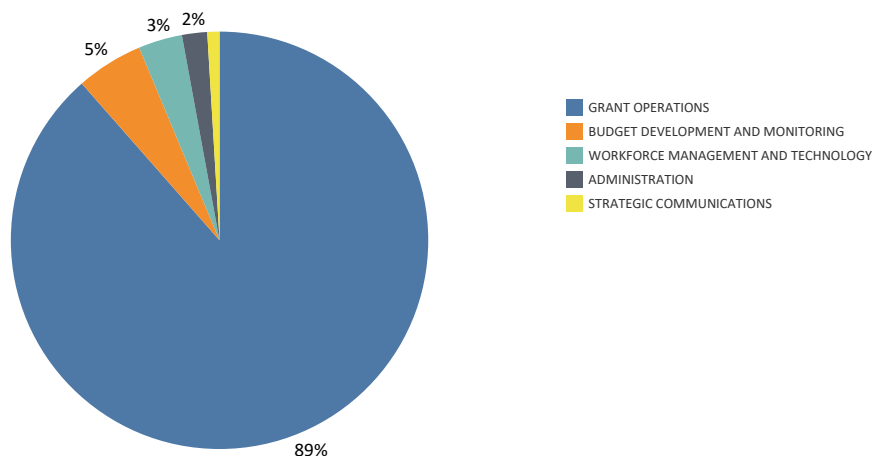
2026 KEY RESULTS

- 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.
- Supported the work of the Chicago Financial Future Task Force by facilitating departmental interviews and delivery of financial analysis, culminating in the delivery of the group's final recommendations to the Mayor in June 2026.
- Assisted City Departments and the Mayor's Office to implement long-term efficiency recommendations incorporated into the 2026 budget in the areas of fleet management, real estate consolidation, procurement, benefits, fees/fines analysis, land sales, organizational management, and special event cost recovery.

2027 INITIATIVES

- Collaborate with DTI, DOF, and DHR to design and develop the time and attendance module as part of the City's new enterprise resource planning system, ensuring the module delivers precise payroll, time and attendance tracking. By driving this initiative to completion, we will streamline processes, improve data integrity and enhance operational efficiency throughout the organization.
- Collaborate with City departments to develop collective bargaining strategy and analysis.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

OFFICE OF BUDGET AND MANAGEMENT

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	10	12,998,000	10	12,998,000
Corporate Fund	36	4,184,256	37	4,512,572
Water Fund	2	319,896	3	431,827
Tax Increment Financing Administration Fund	4	417,550	3	302,450
Disaster Recovery Fund	1	20,534,000	1	18,618,000
Entitlement Fund	2	6,886,000	2	10,550,000
Coronavirus Local Fiscal Recovery Fund	1	2,834,000		0
Total Full-time Equivalent Positions and Amounts	56	\$48,173,702	56	\$47,412,849

ALLOCATION

Personnel Services	8,629,554	8,583,354
Non-Personnel Services	39,544,148	38,829,495

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	6	934,631
GRANT OPERATIONS Prepares annual grant budget recommendations, and monitors grant expenditures and performance.	13	42,240,820
BUDGET DEVELOPMENT AND MONITORING Prepares annual budget recommendations and assists departments in the management of their budgets throughout the year.	21	2,475,078
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	1,621,622
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.	4	440,294
TURNOVER		(299,596)

2027 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.

2026 KEY RESULTS

- Kicked off development of the City's new time, attendance, and payroll system (ERP) designed to reduce the city's overall administrative costs and make daily work more efficient for all city employees.
- Continued an ongoing effort of digitizing and modernizing outdated paper and email-based

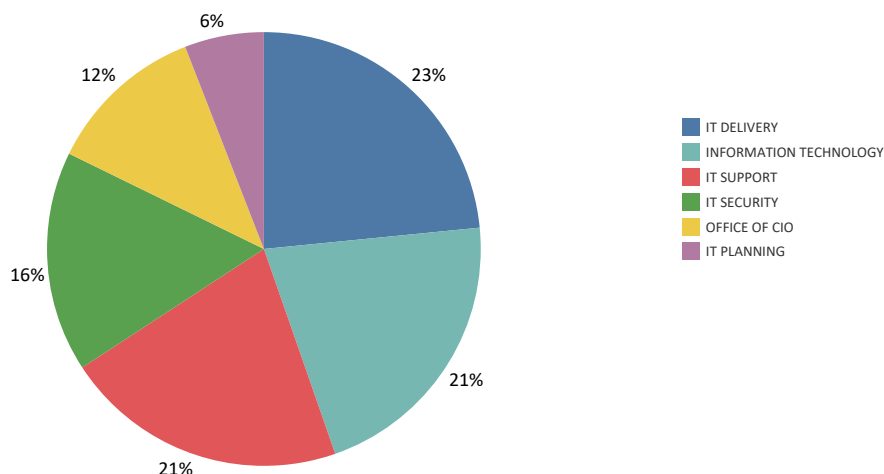
systems. For example, DTI digitized the way that members of the public request and receive records from the Emergency Telephone System Board, reducing administrative work for both the city and the public.

- Applied technology remediation to more than 50,000 documents on Chicago.gov, significantly improving the public's ability to access important city information.
- Achieved reductions in line-item costs for technology services that total a projected \$15 million reduction in annual technology spending for selected services compared to 2024 baselines.
- Executed on a data strategy that has broken down silos and connected data across agencies to enable smoother early learning enrollment, better access to transportation services from CTA and Divvy, improve utility billing relief, and achieve many other cross-departmental goals.

2027 INITIATIVES

- Complete deployment of the ERP system for time, attendance and payroll and move toward implementation of remaining modules of ERP, including finances and HR. This will standardize how all 30,000+ city staff log all their time worked and manage time off.
- Begin deployment of a single sign-on method for residents, providing a simpler, more secure way for the public to interact with city services. This will allow residents to spend less time filling out forms and reduce the time it takes to request and receive city services.
- Educate and train the city's workforce on best practices for cybersecurity and responsible use of AI tools in a way that empowers staff to focus on human-delivered city services.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF TECHNOLOGY AND INNOVATION

The Department of Technology and Innovation ("DTI") coordinates Citywide development and analysis of business processes and technology solutions. DTI is responsible for ensuring that the City's technology infrastructure is robust and works with City departments to design and implement technology improvements.

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	140	52,388,064	140	24,095,987
Water Fund		8,347,423		0
Vehicle Tax Fund		1,380,280		0
Sewer Fund		772,404		0
Library Fund		78,271		0
Special Events and Municipal Hotel Operators'		160,281		0
Occupation Tax Fund				
Chicago Midway Airport Fund		757,420		0
Chicago O'Hare Airport Fund		273,352		0
Tax Increment Financing Administration Fund		100,545		0
Federal Grant Fund	4	14,905,000	4	10,317,000
Total Full-time Equivalent Positions and Amounts	144	\$79,163,040	144	\$34,412,987

ALLOCATION

Personnel Services	15,025,701	20,156,623
Non-Personnel Services	64,137,339	14,256,364

Program Summary and Description	FTEs	2027 Funding
INFORMATION TECHNOLOGY	4	7,577,560
Designs and manages the City's enterprise network, maintains and manages Citywide enterprise applications, and supports the City IT infrastructure.		
OFFICE OF CIO	15	4,227,985
Provides strategic leadership for the City's technology initiatives, digital transformation, and IT governance. Sets technology priorities, oversees major IT investments, and ensures technology aligns with the City's operational and service goals.		
IT PLANNING	17	2,103,583
Develops the City's IT strategy, establishes governance standards, and reviews technology investments to ensure they align with citywide priorities, reduce duplication, and manage risk. Oversees enterprise architecture, strategic planning, vendor governance, and technology procurement to support consistent, secure, and cost-effective digital services across City departments.		
IT DELIVERY	65	8,360,645
Plans, builds, and maintains the city's technology solutions and digital services. Delivers software, infrastructure, and IT projects that support city departments, improve public services, and modernize government operations.		

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Program Summary and Description	FTEs ²⁰²⁷	Funding
IT SUPPORT Provides technical assistance, help desk services, and operational IT support for City employees and systems. Helps keep devices, applications, and technology services running reliably so City departments can serve residents effectively.	23	7,542,432
IT SECURITY Protects the City's technology systems, networks, and data from cyber threats and security risks. Develops security policies, monitors for threats, responds to incidents, and helps ensure compliance with cybersecurity and privacy standards.	20	5,867,115
TURNOVER		(1,266,333)

2027 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.

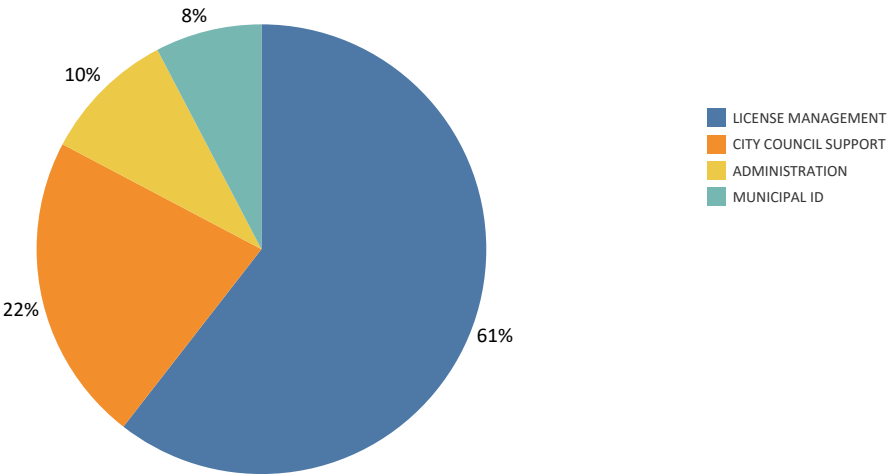
2026 KEY RESULTS

- 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.

2027 INITIATIVES

- Complete Phase 1 of developing our new SAS-OTC to improve resident experience when purchasing the Wheel Tax, Daily Parking Passes, and Dog Licenses.
- Further the reach of our CityKey program by signing up more businesses, educating the public on the many ways they can use their card and expanding the ways the card can be used.
- Build on our current regionalized Mobile City Hall approach to continue providing government resources, support services and opportunities to engage with local communities.
- Establish a maintenance and support contract for our Council Modernization initiative and work on any lingering adoption issues.
- Continue with our Professional Development and Workplace Culture Initiatives to ensure that not only is a customer’s experience professional, courteous and efficient, but also to retain and cultivate talent within the City workforce.
- Work with other City Departments, Offices and Officials to find ways to keep Chicago affordable for our residents and working families by coordinating a debt amnesty period and examining the City’s fines and fees structure.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	33	6,023,679	33	6,188,858
Vehicle Tax Fund	59	9,190,973	59	9,512,338
Total Full-time Equivalent Positions and Amounts	92	\$15,214,652	92	\$15,701,196

ALLOCATION

Personnel Services	8,413,762	8,850,344
Non-Personnel Services	6,800,890	6,850,852

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	11	1,545,234
CITY COUNCIL SUPPORT	22	3,568,737
Conducts and records all official meetings of the City Council.		
LICENSE MANAGEMENT	59	9,725,137
Administers the City's vehicle sticker program and distributes all general City licenses.		
MUNICIPAL ID		1,228,955
Administers the City's Municipal ID program, enabling Chicagoans to obtain a valid government-issued ID for use in accessing a range of services.		
TURNOVER		(366,867)

2027 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.

2026 KEY RESULTS

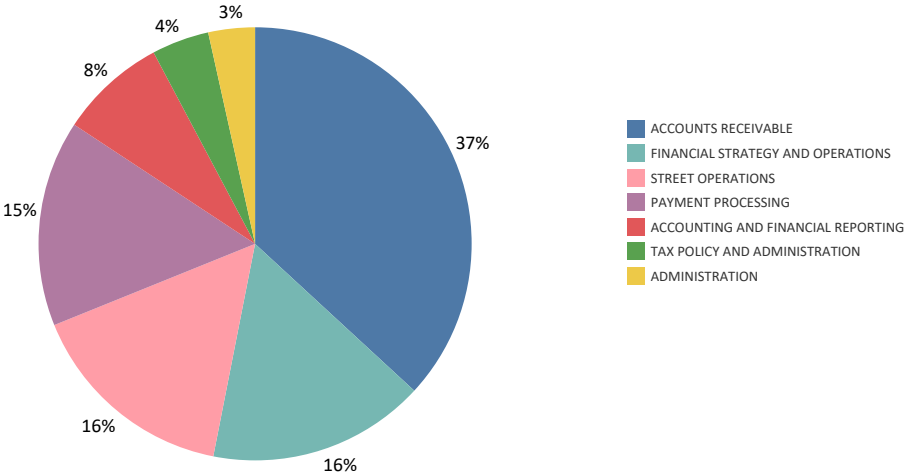
- **Smart Streets:** Through July, DOF and CDOT issued 103,000 warnings and 31,007 violations, collecting \$2.3M. Enforcement expanded to meter and street cleaning violations. CTA plans 46 bus-mounted cameras, pending approval. DOF is pursuing agreements with Hayden AI and SenSen after successful pilots; a WiseSight fixed-camera pilot continues.
- **ChiWallet and Debt Check Portal:** DOF finalized portal security, architecture, intake workflows, Lexis verification, design and staffing plans. The portal will consolidate City debts and payments, with a Q4 launch anticipated after integration and testing.
- **Payroll Initiatives:** ERP Payroll Module implementation began in August with Guidehouse. DOF is replacing biometric clocks at 2 N. LaSalle with non-biometric units, reallocating existing clocks to high-need departments and coordinating repairs with DTI and 2FM.

- **ChiPoint:** Development continued on a PCI-compliant point-of-sale system, projected to launch in Q1 2027 and generate \$2M–\$4M annually in credit card service fee revenue.
- **Payment Plan Enhancements:** DOF introduced autopay, a three-strikes default policy and revised ticket payment terms. Through July, 28,551 motorists enrolled in autopay, and collections increased \$5.6M year over year. Administrative hearings debt changes are targeted for Q4.

2027 INITIATIVES

- **Smart Streets Expansion:** If City Council approves citywide expansion, DOF and CDOT will assess and secure the technology and resources needed for a substantial, phased implementation.
- **Payroll Modernization:** DOF and DTI are developing ChiPayroll to replace GreenSlips with improved access to payroll records. With Guidehouse, DOF will advance the replacement of CATA timekeeping with Workforce through requirements review, development and timeclock procurement.
- **Disabled Parking Permit Application:** DOF and DTI will digitize applications, enable online payments and provide status tracking to expedite reviews.
- **Accounts Payable Quarterly Audit:** DOF plans monthly invoice-submission reporting, departmental follow-ups and reviews of related initiatives to improve payment timeliness.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	30	3,759,801	30	3,975,534

ALLOCATION

Personnel Services	3,732,836	3,950,004
Non-Personnel Services	26,965	25,530

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	30	4,108,608
TURNOVER		(133,074)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Accounting and Financial Reporting

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	38	6,400,000	35	7,393,000
Corporate Fund	13	2,239,937	13	2,443,238
Water Fund	4	425,906	4	413,686
Chicago Midway Airport Fund	2	194,060	2	366,460
Chicago O'Hare Airport Fund	21	2,429,274	21	2,715,635
Tax Increment Financing Administration Fund	5	656,841	5	910,654
State Grant Fund	1	4,006,000		0
Coronavirus Local Fiscal Recovery Fund		4,090,000		0
Total Full-time Equivalent Positions and Amounts	84	\$20,442,018	80	\$14,242,673

ALLOCATION

Personnel Services	10,163,860	11,351,610
Non-Personnel Services	10,278,158	2,891,063

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	1	578,672
ACCOUNTING AND FINANCIAL REPORTING	79	14,171,310
Provides accounting, auditing, and financial reporting for all components of the City.		
TURNOVER		(507,309)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Financial Strategy and Operations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	66	8,531,853	66	8,709,473
Water Fund	7	683,563	7	1,005,759
Vehicle Tax Fund	5	652,900	5	679,720
Sewer Fund		72,212		175,037
Chicago Midway Airport Fund	2	180,327	2	196,423
Chicago O'Hare Airport Fund	10	1,158,483	10	1,273,489
Chicago Parking Meters Fund		6,500,000		16,900,000
Total Full-time Equivalent Positions and Amounts	90	\$17,779,338	90	\$28,939,901

ALLOCATION

Personnel Services	9,355,936	9,866,502
Non-Personnel Services	8,423,402	19,073,399

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	1	495,291
ACCOUNTING AND FINANCIAL REPORTING		15,000
Provides accounting, auditing, and financial reporting for all components of the City.		
FINANCIAL STRATEGY AND OPERATIONS	89	28,938,025
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.		
TURNOVER		(508,415)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF FINANCE
Revenue Services and Operations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	405	64,220,096	414	91,474,609
Water Fund	38	17,841,069	38	24,220,338
Vehicle Tax Fund	7	1,666,662	7	4,349,440
Sewer Fund		1,967,898		2,430,579
Chicago Midway Airport Fund		0		1,600,000
Chicago O'Hare Airport Fund		0		3,950,000
Garbage Collection Fund		0		111,577
Total Full-time Equivalent Positions and Amounts	450	\$85,695,725	459	\$128,136,543

ALLOCATION

Personnel Services	31,676,975	34,381,852
Non-Personnel Services	54,018,750	93,754,691

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	2	925,552
PAYMENT PROCESSING Provides and oversees cashiering and reporting of payments made to the City. Manages and operates payment centers throughout the City.	58	27,436,848
TAX POLICY AND ADMINISTRATION Provides and oversees City tax administration, enforcement, policy formation, and customer service.	57	7,662,869
STREET OPERATIONS Provides and oversees parking enforcement and booting operations. Manages the residential disabled parking permit program.	227	28,138,259
ACCOUNTS RECEIVABLE Oversees and performs billing and citation notices. Manages collection and cost recovery of various debts owed to the City.	115	65,481,006
TURNOVER		(1,507,991)

2027 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 \$10.3 billion.
- Provides financial empowerment and education across the City.
- Promotes economic development for small businesses across the City.

2026 KEY RESULTS

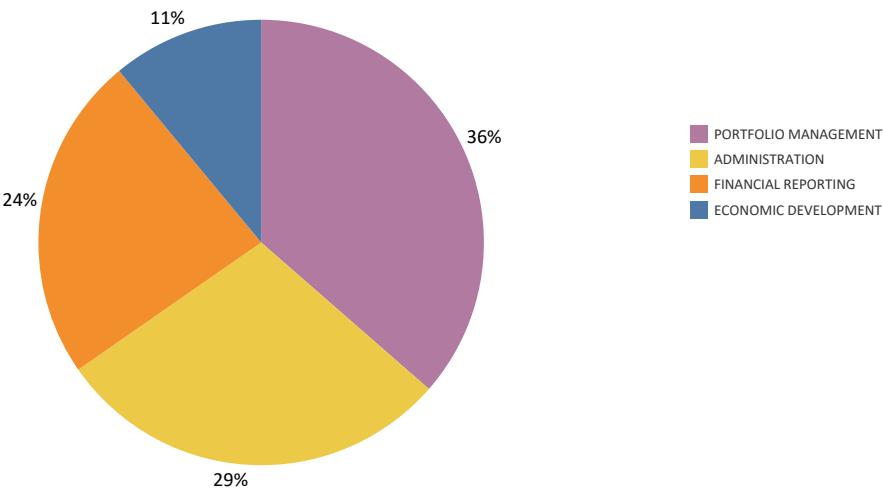
- Earned Chicago taxpayers \$264.4 million in 2026 (year-to-date) and \$325.2 million in 2025, down from \$380.1 million in 2024.
- Awarded the Chicago Star Award – small businesses recognition program. There are currently 98 Chicago Star Businesses on our official list. This year we currently have 56 nominations to date.
- Increased number of communities served for CTO Live in the Community, in partnership with community banks, to share programs and services throughout the City. In 2026, 32 communities were visited.
- Hosted Money Matters Institute (MMI), an in-person and web-based credit and money management program with banking and certified financial counselors, benefiting over 800 participants.
- Advocated for equity hiring, lending, and community investments in the banking industry through the Advancing Equity in Banking Commission.
- Expanded municipal depository program to include locally owned community banks.

- Provided year-round opportunities to Chicago youth to learn about public service. Through the mayor’s initiative to hire youth, CTO successfully hired one student to learn about public service and financial empowerment throughout the community.

2027 INITIATIVES

- Provide in-person and virtual credit and money management workshops and resources through Money Matters Institute.
- Award the Chicago Star Award – small businesses recognition program. Last year there were 151 nominations and 37 winners.
- Continue to host the Money Mondays with Melissa webinar series and the financial empowerment and education webinar called Wealth Wednesdays.
- Continue to increase the number of student interns within the office to provide year-round opportunities for Chicago youth to learn about public service.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	18	3,252,172	18	4,141,746
Water Fund	4	546,738	4	564,375
Vehicle Tax Fund		0		230,000
Sewer Fund	2	267,677	2	276,136
Chicago Midway Airport Fund	3	489,203	3	689,811
Chicago O'Hare Airport Fund	9	1,403,046	9	2,164,703
Tax Increment Financing Administration Fund	4	545,415	4	569,957
Total Full-time Equivalent Positions and Amounts	40	\$6,504,251	40	\$8,636,728

ALLOCATION

Personnel Services	4,275,721	4,531,898
Non-Personnel Services	2,228,530	4,104,830

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	8	2,563,142
PORTFOLIO MANAGEMENT Manages the City's investment portfolio.	17	3,231,183
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	2,098,769
ECONOMIC DEVELOPMENT Develops and implements economic development programs, coordinates program marketing and public affairs, and works with financial institutions and other governmental offices.	3	975,245
TURNOVER		(231,611)

2027 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.

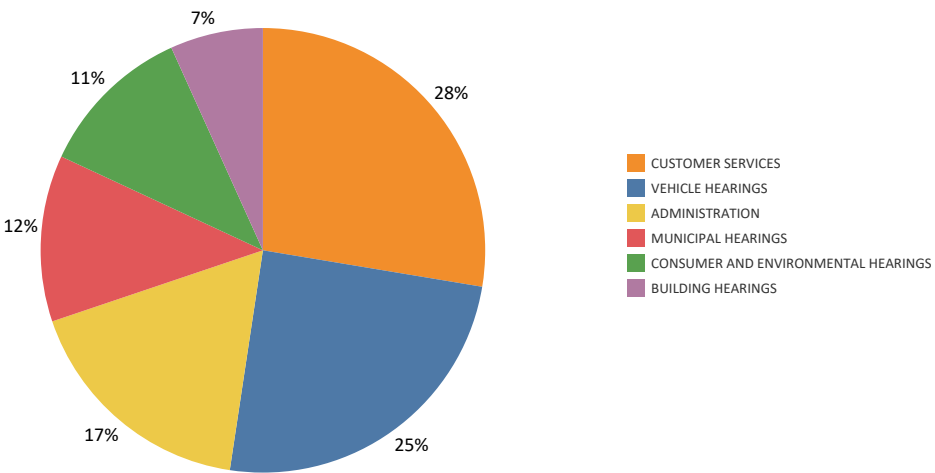
2026 KEY RESULTS

- Accepted Water Debt e-filings from the Law Department in April 2026.
- Implemented new program with DOAH’s Legal Help Desk staffed by Coordinated Advice and Referral Program (CARPLS) Attorneys. Attorneys make referrals to a nonprofit which provides pro bono civil legal services to Respondents who qualify for full legal representation in their Administrative Hearings proceedings. First referral made in April 2026.
- Scheduled interviews in August 2026 for ALJ candidates who submitted applications after receiving the “Notice of ALJ Opportunity”. DOAH REAP team members visited solo/small law firms in LatinX and Asian communities.

2027 INITIATIVES

- Identify DOAH staff members who need to complete cross-training in all DOAH case types, thereby ensuring the public receives prompt customer service either in person or telephonically. Will also reduce “wait time” when the public visits the Courthouses.
- Obtain pool of college intern referrals by utilizing the City’s DHR hiring process.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	39	8,389,224	39	8,497,724

ALLOCATION

Personnel Services	3,461,864	3,640,379
Non-Personnel Services	4,927,360	4,857,345

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	13	1,511,500
CUSTOMER SERVICES	5	2,394,394
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.		
BUILDING HEARINGS	4	584,242
Conducts hearings that involve violations of the Building, Fire, and Zoning Codes.		
CONSUMER AND ENVIRONMENTAL HEARINGS	6	981,621
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.		
MUNICIPAL HEARINGS	4	1,049,245
Conducts hearings for police issued and animal control citations, vehicle impoundments, vacant and unsecured property, unpaid taxes, debts owed to the City.		
VEHICLE HEARINGS	7	2,147,572
Conducts hearings for parking, red light, automated speed camera, and booted vehicle violations.		
TURNOVER		(170,850)

2027 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.

2026 KEY RESULTS

- Increased debt-collection recovery by nine percent compared to the same period in 2025, driven by additional debt-collection attorneys added in the FY26 budget. The increased staffing also resulted in a 32 percent increase in debt recovery compared to 2024.
- Saved the City approximately \$174 million in exposure from March 2026 through July 2026 with seven jury verdict wins by the Torts Division team, including three police pursuit cases.
- Pursued predatory vacant-lot owners through the Department's Special Collection Unit, pushing 24 owners – including Suzie Wilson, one of the City's largest delinquent land speculators – into bankruptcy and removing over 1,500 lots from their control.

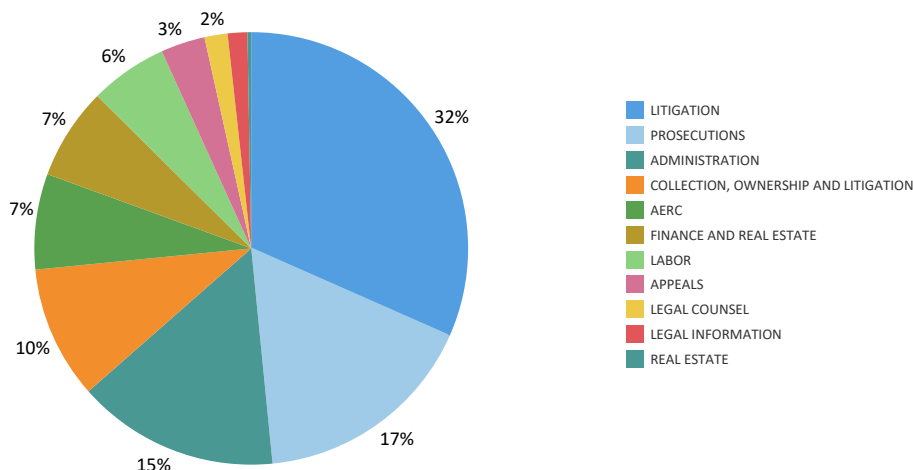
The City's elected trustee has marshaled company assets and is now selling or transitioning these lots to responsible new owners. The program has recovered well over \$1 million to date, and one Wilson parcel is now slated for an \$18 million mixed-use development with 36 homes and retail space.

- Increased controls through the implementation of managed bill review, and revised policies and procedures leading to a 19 percent reduction in outside counsel spending.
- Issued payments for the historic Watts settlement, which included 180 plaintiffs tied to former CPD Sgt. Ronald Watts and members of his tactical team. This first-of-its-kind agreement earned unanimous City Council approval and immediately closed approximately 64 percent of the reversed conviction lawsuits pending against the City.

2027 INITIATIVES

- DOL will establish the Intellectual Property & Licensing Unit within the AERC Division, which will protect the City's intellectual property interests. This new Unit will have revenue-generating potential, as seen in peer cities such as NYC and LA, through one-time lump sum payments and percentage of annual net sales.
- DOL will continue to pursue City debt scofflaws, who individually are responsible for millions of dollars of debt through litigation in the Special Collections Unit.
- DOL will establish the Medical Defense Unit (MDU) within the Torts Division, which will specialize in defending the City in police pursuits, premises, auto accidents, and paramedic malpractice.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	335	38,186,833	331	39,519,647
Water Fund	14	1,938,887	17	2,376,319
Vehicle Tax Fund	27	2,278,736	27	2,228,868
Sewer Fund	7	1,062,102	8	1,227,719
Chicago Midway Airport Fund	3	541,881	3	566,737
Chicago O'Hare Airport Fund	21	2,757,778	21	2,911,633
Tax Increment Financing Administration Fund	10	1,065,420	14	1,727,442
State Grant Fund	1	123,000	1	123,000
Total Full-time Equivalent Positions and Amounts	418	\$47,954,637	422	\$50,681,365

ALLOCATION

Personnel Services	43,745,295	46,398,426
Non-Personnel Services	4,209,342	4,282,939

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	29	8,056,041
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	16,921,320
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	8,980,116
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	3,810,841
LEGAL INFORMATION Provides legal advice concerning the Freedom of Information Act ("FOIA").	6	782,282
APPEALS Responsible for state and federal appellate work in the four appellate courts that handle Illinois cases.	13	1,765,237

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Program Summary and Description	FTEs	2027 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	3,100,623
LEGAL COUNSEL Drafts legislation and provides legal advice and opinions to the Mayor, City Council, City departments and City agencies.	7	919,915
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.	1	139,995
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.	52	5,313,173
FINANCE AND REAL ESTATE Represents the City in various financial transactions. Division lawyers draft and negotiate agreements and other documents with private and governmental parties, and work to bring such transactions to closing. Division lawyers are responsible for drafting ordinances authorizing housing, economic development and other City programs, and also provide legal assistance on City property transactions, and providing counsel to the Zoning Board of Appeals, Landmarks Commission and Planning Commission.	30	3,676,852
TURNOVER		(2,785,030)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF HUMAN RESOURCES

KEY FUNCTIONS

- Oversees recruitment, selection, hiring, and workforce planning across City departments to support a qualified and effective workforce.
- Develops and administers examinations for promotional opportunities and the filling of positions in accordance with applicable career service and Employment Plan requirements.
- Establishes and maintains position classification and compensation framework to support consistent, equitable, and competitive workforce practices.
- Oversees Diversity and Equal Employment Opportunity programs, including Reasonable Accommodation, to promote an equitable and accessible workplace.
- Provides Employee Assistance Program services and resources that support employee well-being, workplace effectiveness, and retention.
- Develops, maintains, and interprets employment policies and provides departments with guidance on workforce practices, compliance, and implementation.
- Provides support to the Human Resources Board in fulfilling its statutory responsibilities.
- Advises departments on collective bargaining agreements, grievances, labor relations matters, and the interpretation and application of negotiated provisions.
- Participates in collective bargaining negotiations and supports the City’s labor relations strategy in coordination with relevant stakeholders.

2026 KEY RESULTS

- Modernized and Streamlined the City Hiring Plan - Partnered with the Office of Inspector General (OIG) to

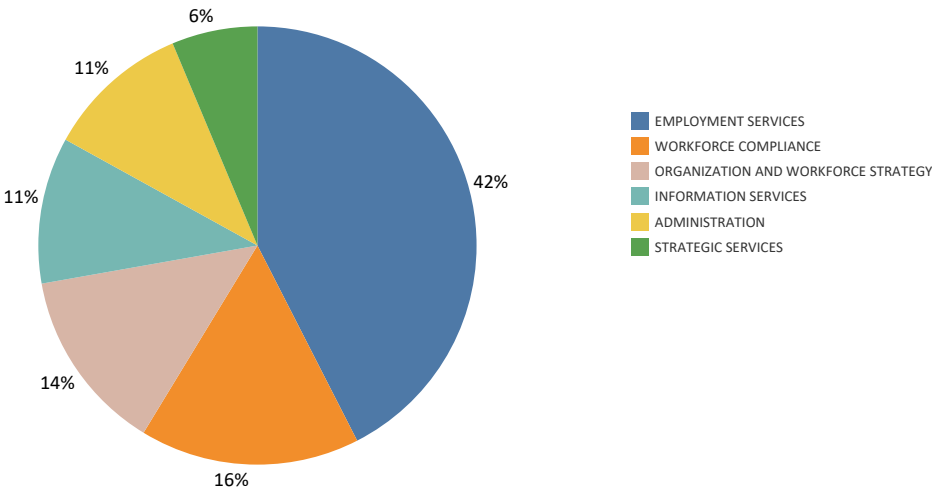
update and streamline the City’s hiring plan, improving clarity, consistency, and efficiency in the hiring process.

- **Strengthened City Employment Policies** - Updated key employment policies, including VESSA, Reasonable Accommodations, and Leaves of Absence, to strengthen policy clarity, consistency, and compliance.
- **Launched Manager Leadership & Development Program** - Developed and launched a new leadership and development program to strengthen management capabilities, support employee development, and build a stronger leadership pipeline across the City.
- **Expanded Employee Wellness and Support Resources** - Developed and launched an Employee Assistance and Wellness Program with an emphasis on mental health and expanded resources to support employee well-being and engagement.

2027 INITIATIVES

- **Modernize the Department of Human Resources Ordinance** - Review and update the DHR City Ordinance to align the Department’s statutory authority, organizational responsibilities, and service delivery model with the City’s current workforce needs and priorities.
- **Expand Employee Wellness and Workforce Support Resources** - Continue to strengthen and expand employee wellness initiatives and resources that support workforce health, engagement, retention, and overall employee experience.
- **Establish a City of Chicago Employer-of-Choice Brand Strategy** - Develop and implement a comprehensive employer brand strategy that positions the City of Chicago as an employer of choice, strengthens recruitment and retention efforts, and promotes the City’s career opportunities, employee value proposition, and public service mission.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

DEPARTMENT OF HUMAN RESOURCES

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	6	922,000	5	896,000
Corporate Fund	102	10,930,687	97	11,110,511
Water Fund	4	377,229	6	610,717
Vehicle Tax Fund	1	59,328	1	70,458
Chicago Midway Airport Fund	1	137,317	5	532,701
Chicago O'Hare Airport Fund	5	530,992	5	571,202
Total Full-time Equivalent Positions and Amounts	119	\$12,957,553	119	\$13,791,589

ALLOCATION

Personnel Services	12,257,020	13,107,528
Non-Personnel Services	700,533	684,061

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	11	1,557,262
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	6,210,861
INFORMATION SERVICES Controls the creation and maintenance of all employee records. Manages all web and technical programming including online application programs.	13	1,578,623
STRATEGIC SERVICES Manages all programs related to testing services including test development and test administration.	8	923,013
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	2,371,570
ORGANIZATION AND WORKFORCE STRATEGY Leads the overarching citywide strategic workforce policy, management and compliance.	13	1,976,158
TURNOVER		(825,898)

2027 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

DEPARTMENT OF PROCUREMENT SERVICES

KEY FUNCTIONS

- Serves as the City's centralized contracting, certification, and compliance authority for goods, services, and construction, supporting departments through procurement.
- Administers certification programs for Minority-, Women-, Veteran-, and Disability-Owned Business Enterprises (MBE/WBE/VBE/BEPC), Disadvantaged Business Enterprises (DBE), and Airport Concession DBEs (ACDBE), monitoring contract compliance.
- Advances equitable access through vendor outreach, technical assistance, capacity-building, procurement information, and transparency initiatives, including the Consolidated Buying Plan.
- Manages the disposition and auction of City surplus equipment and materials through Salvage Operations.

2026 KEY RESULTS

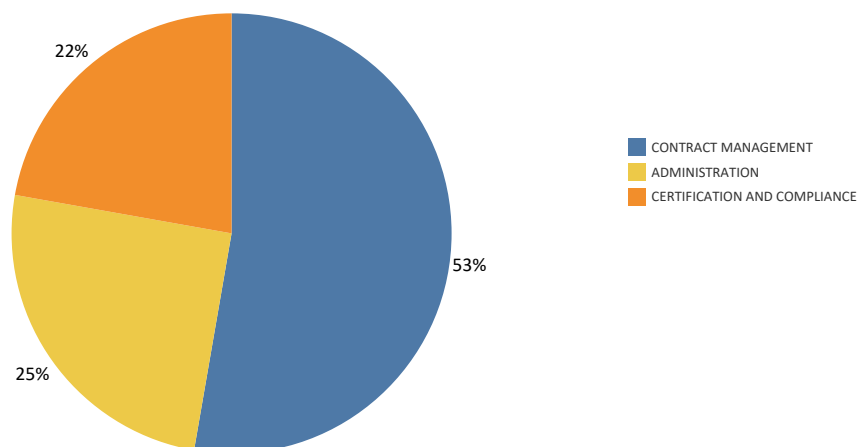
- Launched an AI-driven procurement tool using predictive analytics to track vendor performance and compliance, strengthening oversight and reducing costs across the City.
- Developed and delivered a citywide knowledge series for user-department contract staff on procurement fundamentals and sourcing tools, strengthening their ability to identify and capture significant cost savings.
- Modernized Salvage Operations to accelerate the disposition of depreciated assets and raw materials, creating a revenue-generating function that returns value to taxpayers.

- Managed a major technology procurement from solicitation through contract award, establishing the implementation partner for the enterprise Time, Attendance, and Payroll (TAP) modernization initiative.
- Established Outreach Program Strategy Unit to advance community engagement and increase participation by diverse communities in City procurement.

2027 INITIATIVES

- Continue implementing a Modernized Procurement Operation focused on strategic sourcing, category management, stronger governance, and data-driven decision-making for high-spend commodities and services; deploy vendor-management and analytics tools to track performance, identify savings, strengthen compliance, and provide internal dashboards for user departments, helping optimize pricing, reduce duplicative contracts, and achieve an estimated multimillion-dollar reduction in Citywide procurement costs.
- Launch the next phase of the City User Departments procurement knowledge curriculum and process modernization effort to improve cycle times, enhance transparency, and provide user departments with accessible, consistent tools to identify long-term fiscal stability and savings.
- Expand outreach, technical assistance, and capacity-building programs to increase participation by local and diverse businesses in City contracting, maintain equitable access for diverse vendors, and grow the number of firms working with the City of Chicago.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	93	10,762,103	93	11,260,099
Water Fund	5	516,474	5	534,523
Vehicle Tax Fund	2	167,904	2	177,527
Chicago Midway Airport Fund	5	455,749	5	491,586
Chicago O'Hare Airport Fund	21	2,021,135	21	2,097,098
Total Full-time Equivalent Positions and Amounts	126	\$13,923,365	126	\$14,560,833

ALLOCATION

Personnel Services	12,255,234	13,056,511
Non-Personnel Services	1,668,131	1,504,322

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	26	4,017,877
CONTRACT MANAGEMENT	73	8,449,897
Facilitates the procurement process to secure high-quality goods and services in a timely and cost-effective manner.		
CERTIFICATION AND COMPLIANCE	27	3,555,562
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.		
TURNOVER		(1,462,503)

2027 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.
- 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.

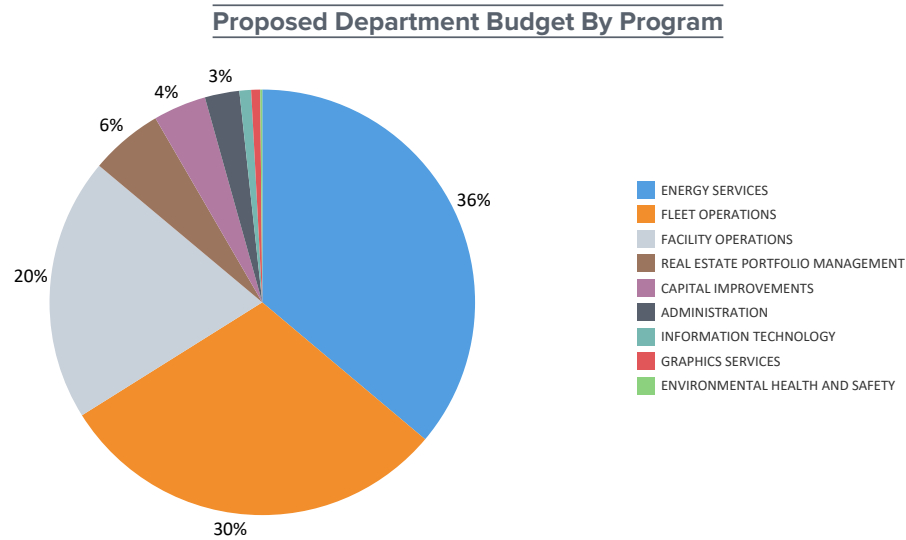
- Completed energy assessments at targeted city-owned facilities and produced reports that identify energy efficiency project opportunities, implementation costs, and energy savings.
- Optimized operational efficiency by strategically evaluating real estate assets and fleet replacement cycles to reduce costs, improve resource utilization, and support long-term planning.

2027 INITIATIVES

- Implement a centralized digital asset management system to integrate facility condition data, lease information, capital project statuses, and energy performance metrics to support space management decision making.
- Implementation of telematics technology to improve vehicle utilization and driver safety, optimize maintenance program, expand vehicle tracking, and improve vehicle dispositioning.
- Expand the Flex Fleet vehicle sharing program to transition into a vehicle reduction strategy to right size city owned fleet.

2026 KEY RESULTS

- Expanded HVAC modernization to include automated, smart-building controls for real-time temperature and humidity management in facilities.
- Dedicated a cross-functional special projects team to deliver design-build or build-out projects on accelerated timelines for agencies.



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	36	4,024,832	37	4,480,143

ALLOCATION

Personnel Services	3,805,444	4,260,755
Non-Personnel Services	219,388	219,388

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	37	4,670,926
TURNOVER		(190,783)

Bureau of Facility Management

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	342	88,941,705	344	103,939,279
Water Fund		616,617		637,063
Vehicle Tax Fund		1,728,683		1,752,786
Library Fund		18,425,043		29,944,254
Special Events and Municipal Hotel Operators'		10,159,160		0
Occupation Tax Fund				
COVID-19 Grant Fund		148,000		0
Federal Grant Fund		7,317,000		7,317,000
Total Full-time Equivalent Positions and Amounts	342	\$127,336,208	344	\$143,590,382

ALLOCATION

Personnel Services	40,026,010	41,744,141
Non-Personnel Services	87,310,198	101,846,241

Program Summary and Description	FTEs	2027 Funding
FACILITY OPERATIONS	161	114,207,894
Maintains properties and manages custodial, security, and landscaping services at all City-owned and leased facilities.		
ENVIRONMENTAL HEALTH AND SAFETY		879,595
Develops and manages the City's comprehensive Environmental, Health, and Safety Compliance program.		

2027 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

FINANCE AND ADMINISTRATION

CAPITAL IMPROVEMENTS 183 22,947,372
 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.

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 (1,761,479)

Bureau of Asset Management

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	45	84,772,926	35	99,635,033
Water Fund		36,645,749		39,659,853
Vehicle Tax Fund		17,452,082		22,006,145
Motor Fuel Tax Fund		22,269,908		23,266,656
Sewer Fund		1,646,350		2,122,518
Library Fund		8,045,151		8,619,660
Chicago Midway Airport Fund		10,314,994		11,517,664
Chicago O'Hare Airport Fund		42,108,080		44,924,081
Protecting CARE Fund		0		40,000
Total Full-time Equivalent Positions and Amounts	45	\$223,255,240	35	\$251,791,610

ALLOCATION

Personnel Services 3,516,718 3,515,070
 Non-Personnel Services 219,738,522 248,276,540

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	2	10,279,333
REAL ESTATE PORTFOLIO MANAGEMENT	7	31,651,635
Develops standard procedures for the terms, enforcement, and negotiation of leases. Evaluates space needs, lease consolidations, and build-out designs.		
ENERGY SERVICES	2	206,193,104
Develops and executes energy procurement strategies, oversees energy contract management, researches the energy market to ensure rate optimization, and applies for energy-related grants.		
GRAPHICS SERVICES	24	3,795,431
Provides photographic and digital imaging services, fast and economical printing, photocopying, and bindery services to City departments.		
TURNOVER		(127,893)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
FINANCE AND ADMINISTRATION

Bureau of Fleet Operations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	412	97,390,575	412	101,856,781
Water Fund	51	10,275,634	51	10,910,832
Vehicle Tax Fund		293,574		694,791
Sewer Fund	28	7,120,768	28	7,295,382
Library Fund		143,504		321,194
Special Events and Municipal Hotel Operators'		3,470		10,500
Occupation Tax Fund				
Chicago Midway Airport Fund	16	5,082,876	22	12,207,706
Chicago O'Hare Airport Fund	101	28,060,393	111	31,844,858
Protecting CARE Fund		0		130,000
Total Full-time Equivalent Positions and Amounts	608	\$148,370,794	624	\$165,272,044

ALLOCATION

Personnel Services	72,876,703	76,447,560
Non-Personnel Services	75,494,091	88,824,484

Program Summary and Description	FTEs	2027 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	624	163,759,416
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		5,133,465
Designs and manages the City's enterprise network, maintains and manages Citywide enterprise applications, and supports the City IT infrastructure.		
TURNOVER		(3,725,263)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Infrastructure Services		
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Department of Streets and Sanitation		
Commissioner's Office	2,855,362	3,209,076
Administrative Services Division	1,907,190	2,215,351
Bureau of Sanitation	220,829,612	228,636,407
Bureau of Rodent Control	12,527,603	14,833,223
Bureau of Street Operations	60,840,464	66,707,367
Bureau of Forestry	29,190,384	34,947,926
Bureau of Traffic Services	26,737,946	31,364,555
Dept Total	354,888,561	381,913,905
Chicago Department of Transportation		
Office of the Commissioner	2,488,258	2,468,985
Division of Administration	5,552,256	5,995,309
Division of Engineering	602,158,598	664,069,287
Division of Traffic Safety	21,255,719	20,560,428
Division of Infrastructure Management	16,227,281	17,790,972
Division of Sign Management	9,121,616	9,243,866
Division of Project Development	895,254,960	1,098,282,117
Division of Electrical Operations	47,898,206	48,204,300
Division of In-House Construction	112,420,651	115,077,776
Citywide Services	10,903,414	11,120,192
Policy And Planning	4,566,604	4,580,059
Dept Total	1,727,847,563	1,997,393,291
Chicago Department of Aviation		
Chicago Midway Airport	339,928,966	329,001,419
Chicago-O'Hare International Airport	1,326,164,563	1,452,778,570
Dept Total	1,666,093,529	1,781,779,989
Department of Water Management		
Commissioner's Office	29,587,656	37,177,524
Bureau of Administrative Support	6,583,518	7,323,818
Bureau of Engineering Services	348,452,797	331,913,326
Bureau of Water Supply	92,725,918	100,587,760
Pumping Stations	39,866,385	0
Bureau of Operations and Distribution	247,603,200	251,360,928
Bureau of Meter Services	13,281,584	13,604,452
Bureau of Pumping Stations	0	41,382,357
Dept Total	778,101,058	783,350,165
Total - Infrastructure Services	\$4,526,930,711	\$4,944,437,350

2027 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 residential recycling, composting, and food scrap diversion initiatives to reduce waste sent to landfills.
- Plants new trees, trims and maintains live trees, and safely removes dead trees from City property.
- Sweeps, plows and salts city roads.
- Removes graffiti, cleans City-owned vacant lots, and performs citywide weed cutting.
- Monitors for violations of City sanitation codes.
- Baits and eliminates rodents, educates residents on how to reduce rodent activity on their property, and removes dead animals.
- Tows or relocates improperly parked vehicles and manages City auto pounds.
- Supports City-sponsored and permitted special events by providing resources.

2026 KEY RESULTS

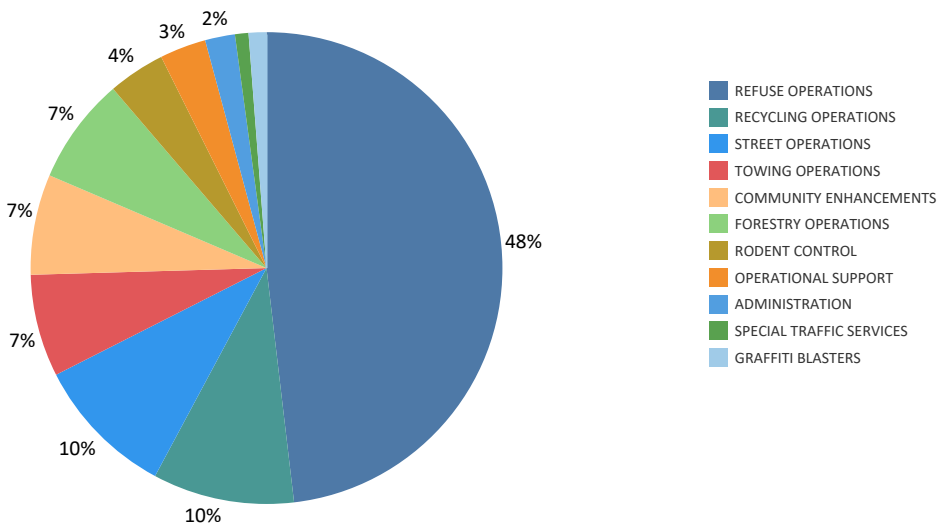
- Initiated a citywide tree inventory to improve tree management through real-time condition, location, and species data.
- 1864 trees planted so far in 2026, contributing to the 73,400 total trees planted toward the City’s 75,000-tree goal within 5 years.
- Trimmed 12,782 trees year-to-date, with 285,400 trims completed since the Area Trimming program launched.

- Expanded composting infrastructure and community participation to increase food scrap diversion and reduce landfill waste. Added seven (7) additional food scrap locations bringing the total number to forty (40) drop sites citywide.
- Modernized towing operations by implementing real-time applications that eliminated paper orders and improved vehicle tracking.

2027 INITIATIVES

- Launch a pilot program utilizing carbon dioxide (CO₂) technology in green spaces to evaluate alternative rodent control methods, enhance abatement effectiveness, and advance environmentally responsible pest management practices.
- Launch a U.S. Environmental Protection Agency (EPA)-funded pilot program providing biweekly curbside yard waste collection to more than 40,000 households, expanding access to organic waste diversion, reducing landfill disposal, and supporting the City’s sustainability and waste reduction goals.
- Complete the Chicago Urban and Community Forestry (UCF) Tree Inventory and develop an updated Urban Forestry Management Plan to guide long-term canopy preservation and expansion. The plan will leverage comprehensive tree data to improve maintenance strategies, resource allocation, pest and disease management, operational efficiency, and community engagement.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	20	2,855,362	21	3,209,076

ALLOCATION

Personnel Services	2,833,238	3,186,952
Non-Personnel Services	22,124	22,124

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	21	3,342,591
TURNOVER		(133,515)

Administrative Services Division

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	18	1,907,190	18	2,215,351

ALLOCATION

Personnel Services	1,855,814	2,163,975
Non-Personnel Services	51,376	51,376

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	18	2,281,648
TURNOVER		(66,297)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Sanitation

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	651	154,087,881	708	166,051,364
Garbage Collection Fund	675	61,741,731	618	57,585,043
Federal Grant Fund		5,000,000	12	5,000,000
Total Full-time Equivalent Positions and Amounts	1,326	\$220,829,612	1,338	\$228,636,407

ALLOCATION

Personnel Services	128,367,102	133,723,968
Non-Personnel Services	92,462,510	94,912,439

Program Summary and Description	FTEs	2027 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	548,078
REFUSE OPERATIONS Collects refuse, bulk items, and yard waste citywide. Enforces the City's sanitation code.	1,239	188,525,501
RECYCLING OPERATIONS Collects recyclable material citywide.	70	37,983,663
COMMUNITY ENHANCEMENTS Provides supervision and field crews for projects that clean and enhance neighborhoods.		4,252,106
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	2,195,252
TURNOVER		(5,009,193)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Rodent Control

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	103	12,527,603	115	14,833,223

ALLOCATION

Personnel Services	9,872,808	10,840,862
Non-Personnel Services	2,654,795	3,992,361

Program Summary and Description	FTEs	2027 Funding
RODENT CONTROL	115	15,329,715
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.		
TURNOVER		(496,492)

Bureau of Street Operations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	136	20,110,430	264	33,106,662
Vehicle Tax Fund	194	24,924,689	93	14,795,360
Motor Fuel Tax Fund		15,805,345		18,805,345
Total Full-time Equivalent Positions and Amounts	330	\$60,840,464	357	\$66,707,367

ALLOCATION

Personnel Services	36,315,057	38,358,257
Non-Personnel Services	24,525,407	28,349,110

Program Summary and Description	FTEs	2027 Funding
OPERATIONAL SUPPORT	38	5,232,138
Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.		
COMMUNITY ENHANCEMENTS	204	22,691,396
Provides supervision and field crews for projects that clean and enhance neighborhoods.		
GRAFFITI BLASTERS	31	4,748,390
Removes graffiti in Chicago neighborhoods.		
STREET OPERATIONS	84	35,815,436
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.		
TURNOVER		(1,779,993)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Forestry

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	219	23,088,138	251	28,671,167
Sewer Fund	24	3,102,246	24	3,443,759
Federal Grant Fund	2	3,000,000	2	2,833,000
Total Full-time Equivalent Positions and Amounts	245	\$29,190,384	277	\$34,947,926

ALLOCATION

Personnel Services	24,528,988	28,036,169
Non-Personnel Services	4,661,396	6,911,757

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION		1,245,917
OPERATIONAL SUPPORT Supervises personnel, employee safety, training, and warehouse operations. Allocates hoisting engineers to operate heavy equipment for a variety of City needs.	39	6,566,644
FORESTRY OPERATIONS Removes dead and hazardous trees, trims live trees on the City parkways, removes tree stumps, and processes non-parkway landscape debris.	238	28,621,982
TURNOVER		(1,486,617)

Bureau of Traffic Services

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		240,564		240,564
Vehicle Tax Fund	172	26,497,382	172	31,123,991
Total Full-time Equivalent Positions and Amounts	172	\$26,737,946	172	\$31,364,555

ALLOCATION

Personnel Services	16,882,677	17,327,136
Non-Personnel Services	9,855,269	14,037,419

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	8	954,959
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	27,405,302

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

SPECIAL TRAFFIC SERVICES	31	3,606,402
Provides traffic support for parades, marathons, filming locations, and other special events.		
TURNOVER		(694,765)

2027 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.

2026 KEY RESULTS

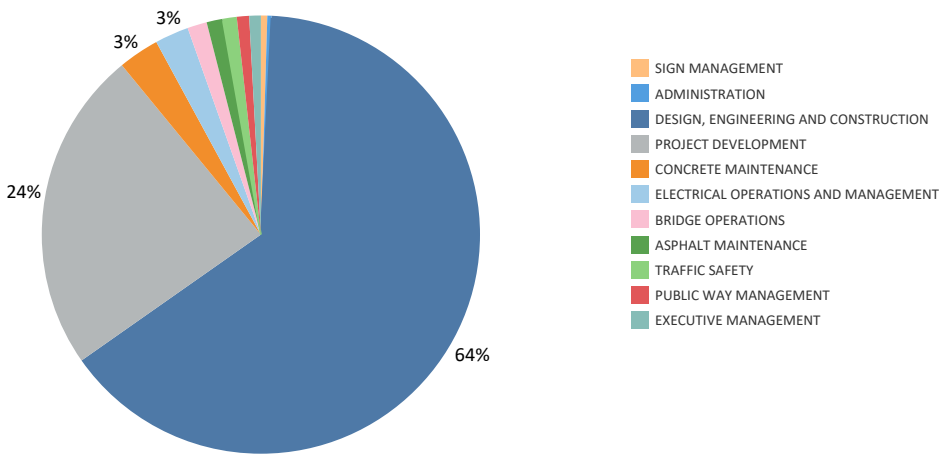
- Delivered neighborhood infrastructure improvements that support mobility and quality of life, on pace to resurface more than 120 miles of streets and alleys, install 4,000 ADA ramps, and upgrade 380 blocks of arterial and residential street lighting in 2026.

- Undertook the largest expansion of Accessible Pedestrian Signals (APS) to date, increasing the number of APS-equipped intersections citywide by 90 percent and improving accessibility for residents who are blind or low vision.
- Expanded the Smart Streets Pilot, using automated technology to address vehicles blocking bike lanes, bus lanes, and other violations, helping improve traffic safety and supporting more efficient transit.
- Continued significant progress in systematically investing in safety investments across all CDOT programs, including upgrading approximately 400 intersections with curb extensions, raised crosswalks, pedestrian refuge islands, and other safety improvements.

2027 INITIATIVES

- Continue construction on multiple major multiyear capital projects, including a new, fully accessible State/Lake CTA station, the Canal Street viaducts and roadway rehabilitation improvements, and the reconstruction of the Lake Street Bridge, strengthening Chicago’s transportation infrastructure for decades to come.
- Continue moving forward a robust pipeline of streetscape projects designed to create more vibrant, walkable commercial corridors. Construction is anticipated to begin on projects in Roseland, Back of the Yards, South Shore, Auburn Gresham, Bronzeville, and Humboldt Park, with more advancing through planning and design.
- Improve the management and maintenance of the public way through more efficient inspection processes, better use of data, and long-term planning to target resources and strengthen stewardship of Chicago’s streets and sidewalks.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	18	2,488,258	15	2,468,985

ALLOCATION

Personnel Services	2,283,170	2,183,897
Non-Personnel Services	205,088	285,088

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT	15	2,548,240
Provides policy direction and executive management.		
TURNOVER		(79,255)

Division of Administration

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	52	5,137,184	52	5,511,620
Tax Increment Financing Administration Fund	5	415,072	5	483,689
Total Full-time Equivalent Positions and Amounts	57	\$5,552,256	57	\$5,995,309

ALLOCATION

Personnel Services	5,413,581	5,867,968
Non-Personnel Services	138,675	127,341

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	57	6,258,238
TURNOVER		(262,929)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Engineering

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	2	426,000	2	426,000
Corporate Fund		1,215,972	4	1,418,114
Vehicle Tax Fund	59	9,869,626	18	5,544,010
Motor Fuel Tax Fund		0	42	5,216,163
Sewer Fund		0		513,000
COVID-19 Grant Fund		8,189,000		0
Disaster Recovery Fund		68,354,000		68,354,000
Federal Grant Fund		31,912,000		51,018,000
Local Public and Private Grant Fund		82,574,000		63,683,000
State Grant Fund		399,618,000		467,897,000
Total Full-time Equivalent Positions and Amounts	61	\$602,158,598	66	\$664,069,287

ALLOCATION

Personnel Services	7,545,096	8,621,360
Non-Personnel Services	594,613,502	655,447,927

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.	5	8,521,086
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.		133,992,000
ELECTRICAL OPERATIONS AND MANAGEMENT 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.		600,000
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.	61	521,445,800
TURNOVER		(489,599)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Traffic Safety

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	10	19,765,719	10	20,560,428
Federal Grant Fund		1,490,000		0
Total Full-time Equivalent Positions and Amounts	10	\$21,255,719	10	\$20,560,428

ALLOCATION

Personnel Services	1,070,745	1,025,650
Non-Personnel Services	20,184,974	19,534,778

Program Summary and Description	FTEs	2027 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	20,910,211
TURNOVER		(349,783)

Division of Infrastructure Management

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Vehicle Tax Fund	83	16,227,281	94	17,790,972

ALLOCATION

Personnel Services	8,227,186	9,478,869
Non-Personnel Services	8,000,095	8,312,103

Program Summary and Description	FTEs	2027 Funding
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.		1,349
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.	94	18,155,557
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.		300,000
TURNOVER		(665,934)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Sign Management

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	5	502,751	6	696,897
Motor Fuel Tax Fund	56	8,618,865	55	8,546,969
Total Full-time Equivalent Positions and Amounts	61	\$9,121,616	61	\$9,243,866

ALLOCATION

Personnel Services	5,539,859	5,679,285
Non-Personnel Services	3,581,757	3,564,581

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.	6	631,090
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.	55	8,875,474
TURNOVER		(262,698)

Division of Project Development

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	21	2,447,860	21	2,294,561
Vehicle Tax Fund		300,000		285,456
Motor Fuel Tax Fund		896,100		896,100
COVID-19 Grant Fund		3,474,000		0
Federal Grant Fund	3	882,251,000	3	1,093,787,000
Local Public and Private Grant Fund		4,965,000		506,000
State Grant Fund		921,000		513,000
Total Full-time Equivalent Positions and Amounts	24	\$895,254,960	24	\$1,098,282,117

ALLOCATION

Personnel Services	2,817,352	2,730,475
Non-Personnel Services	892,437,608	1,095,551,642

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT Provides policy direction and executive management.		236,680
PROJECT DEVELOPMENT Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.	24	331,815,490
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.		766,734,263
TURNOVER		(504,316)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Division of Electrical Operations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	39	8,924,922	36	8,673,360
Motor Fuel Tax Fund	255	38,973,284	253	39,530,940
Total Full-time Equivalent Positions and Amounts	294	\$47,898,206	289	\$48,204,300

ALLOCATION

Personnel Services	38,856,570	39,174,522
Non-Personnel Services	9,041,636	9,029,778

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT		300,000
Provides policy direction and executive management.		
ELECTRICAL OPERATIONS AND MANAGEMENT	289	49,546,089
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		(1,641,789)

Division of In-House Construction

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	54	5,825,860	55	6,061,282
Vehicle Tax Fund	476	56,301,510	475	57,492,439
Motor Fuel Tax Fund	327	50,293,281	331	51,524,055
Total Full-time Equivalent Positions and Amounts	857	\$112,420,651	861	\$115,077,776

ALLOCATION

Personnel Services	101,377,958	104,039,333
Non-Personnel Services	11,042,693	11,038,443

Program Summary and Description	FTEs	2027 Funding
DESIGN, ENGINEERING AND CONSTRUCTION	10	5,020,305
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	168	28,956,609
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.		

2027 BUDGET OVERVIEW

PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT

INFRASTRUCTURE SERVICES

ASPHALT MAINTENANCE	160	23,619,913
Responsible for residential street and alley resurfacing, pothole patching, pavement markings, and street and alley speed bump installation and maintenance.		
CONCRETE MAINTENANCE	523	60,720,397
Responsible for the repair and replacement of sidewalks, curbs, and gutters. Ensures proper drainage and manages erosion prevention activities.		
TURNOVER		(3,239,448)

Citywide Services

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	13	3,015,938	13	3,232,716
Motor Fuel Tax Fund		7,887,476		7,887,476
Total Full-time Equivalent Positions and Amounts	13	\$10,903,414	13	\$11,120,192

ALLOCATION

Personnel Services	1,319,139	1,541,467
Non-Personnel Services	9,584,275	9,578,725

Program Summary and Description	FTEs	2027 Funding
PROJECT DEVELOPMENT	13	11,167,126
Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.		
TURNOVER		(46,934)

Policy And Planning

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	9	1,011,604	9	1,025,059
State Grant Fund		3,555,000		3,555,000
Total Full-time Equivalent Positions and Amounts	9	\$4,566,604	9	\$4,580,059

ALLOCATION

Personnel Services	995,562	1,009,018
Non-Personnel Services	3,571,042	3,571,041

Program Summary and Description	FTEs	2027 Funding
EXECUTIVE MANAGEMENT	7	4,494,997
Provides policy direction and executive management.		
PROJECT DEVELOPMENT	2	225,083
Prepares surface transportation plans, studies, and policy recommendations to enhance mobility, economic vitality, and quality of life in Chicago.		
TURNOVER		(140,021)

2027 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

2026 KEY RESULTS

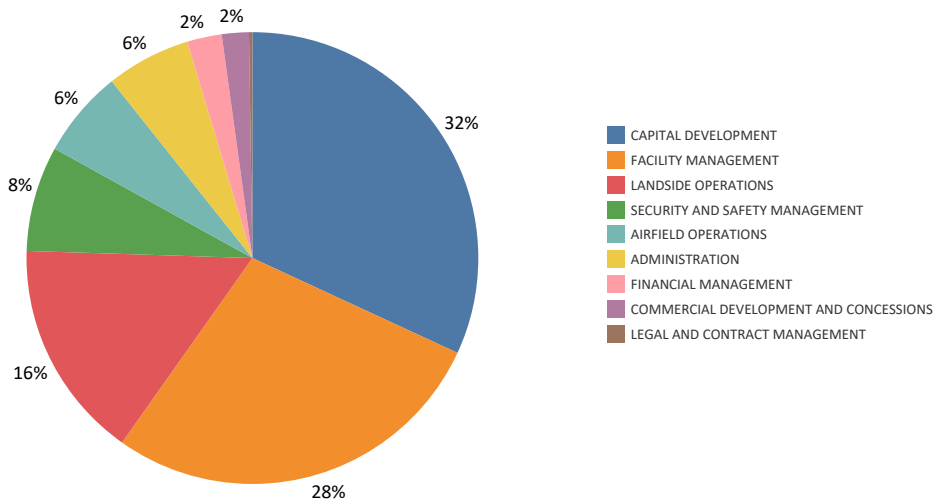
- O’Hare reclaimed the title of busiest airfield in the world for the first time since 2019, with more than 860,000 aircraft operations in 2025, a 10.8% increase over 2024. That amounts to one takeoff or landing every 37 seconds, reaffirming Chicago’s role as a global hub.
- Began vertical construction on The New Concourse D, the largest new passenger facility to be built at O’Hare in more than 30 years, scheduled for completion in late 2028. The \$1.455 billion Concourse D 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. Also signed an agreement to ensure the project will be delivered for at least \$21 million under budget.
- Began City Council introduction of leases for concessions proposed under the ORDERUp RFP. Following a review process, the CDA anticipates introduction of some or all leases to City Council for review and approval in 2026.

- Continued expanding outreach through its annual Job Fair and Small Business Summit – which had its largest ever turnout in 2026 with more than 1,700 attendees – as well as through connecting with school and community groups by hosting or attending more than 100 local events throughout the region, including tours and on-airport events that link young people to opportunities at O’Hare and Midway.

2027 INITIATIVES

- Complete work on the \$300 million ElevateT3 project, which brings forward another significant investment in the airport’s aging terminal facilities — upgrading customer amenities, improving security screening and airport operations, and expanding accessibility for passengers with disabilities. The project includes approximately 10,000 square feet of new space for concessions and amenities, enhanced traveler screening and baggage claim areas, and expanded corridors and waiting areas.
- Following a thorough Request for Proposals process, begin awarding concessions contracts with City Council introductions for new restaurant and retail locations that will open as a part of The New Concourse D’s grand opening in late 2028 and early 2029.
- Connect Chicagoans, including CPS and City Colleges, from all 77 community areas to airport jobs and opportunities, as well as promoting small and diverse business capacity-building and employment by developing capacity-building and mentor-protégé programs, with certified Assist Agencies enlisted in these efforts.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Chicago Midway Airport Fund	400	179,860,966	409	186,935,419
Federal Grant Fund		160,068,000		142,066,000
Total Full-time Equivalent Positions and Amounts	400	\$339,928,966	409	\$329,001,419

ALLOCATION

Personnel Services	43,370,566	45,314,219
Non-Personnel Services	296,558,400	283,687,200

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	18	16,622,584
FINANCIAL MANAGEMENT		1,647,092
Directs financial matters concerning the airport system.		
LEGAL AND CONTRACT MANAGEMENT		11,700
Provides direction on legal issues, contract processing, and review of all airport contracts.		
COMMERCIAL DEVELOPMENT AND CONCESSIONS		3,019,400
Manages all airport tenants and concession services.		
CAPITAL DEVELOPMENT		144,123,500
Provides engineering and architectural services for airport development projects. Manages noise abatement program.		
AIRFIELD OPERATIONS	173	27,204,153
Provides for the safe operation of airplane ground movements, airfield coordination, vehicle operations, snow and ice removal services, and emergency response coordination.		
LANDSIDE OPERATIONS	50	31,885,238
Manages ground transportation services at parking facilities.		
SECURITY AND SAFETY MANAGEMENT	137	25,045,650
Provides airport safety and security services for the traveling public, airport employees, and property.		
FACILITY MANAGEMENT	31	81,197,893
Operates and maintains terminal and airfield facilities and equipment.		
TURNOVER		(1,755,791)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Chicago-O'Hare International Airport

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Chicago O'Hare Airport Fund	2,043	739,703,563	2,067	826,269,570
Federal Grant Fund		524,530,000		403,310,000
State Grant Fund		61,931,000		223,199,000
Total Full-time Equivalent Positions and Amounts	2,043	\$1,326,164,563	2,067	\$1,452,778,570

ALLOCATION

Personnel Services	215,808,062	226,756,570
Non-Personnel Services	1,110,356,501	1,226,022,000

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	176	91,634,043
FINANCIAL MANAGEMENT Directs financial matters concerning the airport system.	66	43,039,824
LEGAL AND CONTRACT MANAGEMENT Provides direction on legal issues, contract processing, and review of all airport contracts.	34	4,105,565
COMMERCIAL DEVELOPMENT AND CONCESSIONS Manages all airport tenants and concession services.	30	31,586,858
CAPITAL DEVELOPMENT Provides engineering and architectural services for airport development projects. Manages noise abatement program.	63	427,991,256
AIRFIELD OPERATIONS Provides for the safe operation of airplane ground movements, airfield coordination, vehicle operations, snow and ice removal services, and emergency response coordination.	528	85,297,214
LANDSIDE OPERATIONS Manages ground transportation services at parking facilities.	113	249,872,511
SECURITY AND SAFETY MANAGEMENT Provides airport safety and security services for the traveling public, airport employees, and property.	550	109,854,338
FACILITY MANAGEMENT Operates and maintains terminal and airfield facilities and equipment.	507	419,191,947
TURNOVER		(9,794,986)

2027 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.

2026 KEY RESULTS

- Completed first sewer Wing Storage project on Maypole Avenue between Cicero Avenue and Lavergne Avenue. This will provide additional flooding protections for a large area of the westside.
- Developed initial project selections for \$426M Community Development Block Grants – Disaster Recovery (CDBG-DR) for sewer main replacement (with lead service line replacement), sewer grid cleanouts, and new Wing Storage projects
- Executed 2026 Water Revenue Bond in the amount of \$661M to fund water main replacements, lead

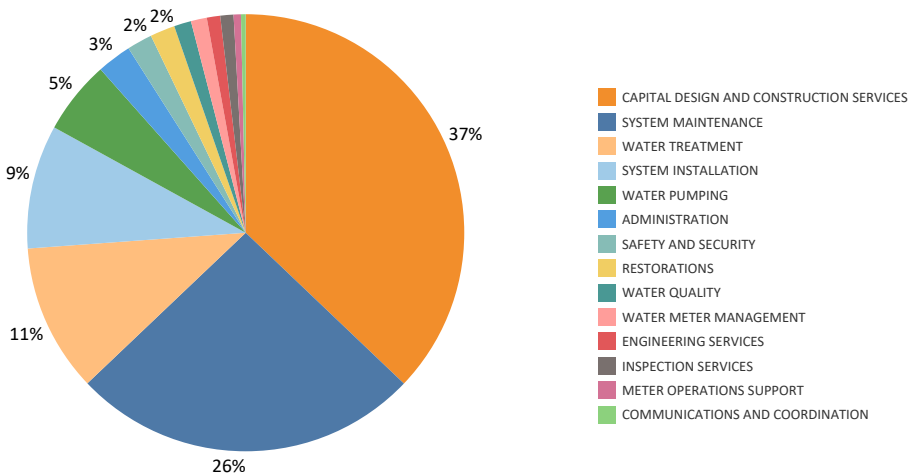
service line replacements, facility upgrades and improvements, meter replacements, and restoration

- Received \$2M in federal earmarks from Senator Durbin administered through United States Environmental Protection Agency (USEPA) for daycare lead service line replacements (focus will be replacements in low-income neighborhoods)
- Received \$9.9M in Water Infrastructure Improvements for the Nation (WIIN) grant funding administered by USEPA that will be used for block-level lead service line replacements in the Austin community
- Completed 8,000 lead service line replacements across the City.
- Started a downspout disconnection initiative to help alleviate flooding in the Chatham community

2027 INITIATIVES

- Execute a Maintenance, Repair, and Operations (MRO) agreement with Grainger through a Cook County reference contract to substantially streamline materials procurements.
- Complete 12,000 lead service line replacements citywide.
- Secure ownership of land from IDOT for electrical improvements needed for Cermak Pumping Station.
- Pilot lead service line replacements with the People’s Gas pipe retirement program to lower restoration costs and reduce construction impacts to residents.
- Complete 10-year Condition Assessments for both purification plants and 11 pumping stations.
- Complete meter replacement of all suburban wholesale customers (needed for 2030 Cost of Service transition).

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	83	16,195,656	83	17,453,524
Sewer Fund		0		1,500,000
Entitlement Fund		13,392,000		18,224,000
Total Full-time Equivalent Positions and Amounts	83	\$29,587,656	83	\$37,177,524

ALLOCATION

Personnel Services	7,153,150	7,286,618
Non-Personnel Services	22,434,506	29,890,906

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	20	4,597,668
SAFETY AND SECURITY	63	14,879,148
Coordinates employee safety measures and provides site security at water and sewer system facilities.		
SYSTEM MAINTENANCE		18,224,000
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		(523,292)

Bureau of Administrative Support

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	55	6,583,518	60	7,323,818

ALLOCATION

Personnel Services	5,644,182	6,384,482
Non-Personnel Services	939,336	939,336

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	60	7,681,075
TURNOVER		(357,257)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Engineering Services

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	36	8,159,218	34	6,307,594
Sewer Fund	28	8,637,579	29	7,430,732
COVID-19 Grant Fund		6,481,000		0
Disaster Recovery Fund		318,175,000		318,175,000
Federal Grant Fund		7,000,000		0
Total Full-time Equivalent Positions and Amounts	64	\$348,452,797	63	\$331,913,326

ALLOCATION

Personnel Services	7,051,224	7,222,753
Non-Personnel Services	341,401,573	324,690,573

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	2	617,356
CAPITAL DESIGN AND CONSTRUCTION SERVICES	56	295,418,599
Plans, designs, and supervises capital improvements to the sewer and water systems.		
ENGINEERING SERVICES	5	6,903,251
Provides the planning, analysis, and investigation necessary to maintain and expand the water distribution and sewer systems. Prepares system atlases and updates permanent records.		
SYSTEM MAINTENANCE		29,770,622
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		(796,502)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Water Supply

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	415	92,725,918	414	100,512,760
Sewer Fund		0		75,000
Total Full-time Equivalent Positions and Amounts	415	\$92,725,918	414	\$100,587,760

ALLOCATION

Personnel Services	55,975,844	57,736,524
Non-Personnel Services	36,750,074	42,851,236

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	11	5,219,761
WATER QUALITY	45	10,057,340
Conducts comprehensive water quality monitoring to ensure sanitary quality is maintained throughout the water system.		
WATER PUMPING	10	1,221,044
Operates and maintains 12 pumping stations to provide sufficient water for domestic, industrial, and firefighting needs.		
WATER TREATMENT	348	86,574,090
Operates and maintains the City's two water purification plants.		
TURNOVER		(2,484,475)

Pumping Stations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	195	39,866,385		0

ALLOCATION

Personnel Services	31,277,173	0
Non-Personnel Services	8,589,212	0

Program Summary and Description	FTEs	2027 Funding
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2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Operations and Distribution

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	976	148,117,984	975	149,549,170
Sewer Fund	588	99,485,216	587	101,811,758
Total Full-time Equivalent Positions and Amounts	1,564	\$247,603,200	1,562	\$251,360,928

ALLOCATION

Personnel Services	189,534,440	191,973,804
Non-Personnel Services	58,068,760	59,387,124

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	9	1,646,343
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	875,758
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	7,740,825
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.	16	14,756,364
SYSTEM INSTALLATION Provides for the replacement of sewers, water mains, water valves, and fire hydrants. Monitors the cleaning of large sewers by private contractors.	52	72,878,487
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.	1,394	157,050,242
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	2,746,852
TURNOVER		(6,333,943)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
INFRASTRUCTURE SERVICES

Bureau of Meter Services

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund	116	13,281,584	117	13,604,452

ALLOCATION

Personnel Services	12,307,834	12,630,702
Non-Personnel Services	973,750	973,750

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	2	557,152
METER OPERATIONS SUPPORT Supports the City's water meter installation and repair programs.	39	4,278,948
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	9,404,034
TURNOVER		(635,682)

Bureau of Pumping Stations

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Water Fund		0	202	41,382,357

ALLOCATION

Personnel Services	0	32,643,145
Non-Personnel Services	0	8,739,212

Program Summary and Description	FTEs	2027 Funding
WATER PUMPING Operates and maintains 12 pumping stations to provide sufficient water for domestic, industrial, and firefighting needs.	202	41,914,639
WATER TREATMENT Operates and maintains the City's two water purification plants.		634,000
TURNOVER		(1,166,282)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

Public Safety		
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Office of Public Safety Administration	138,658,676	134,809,636
Chicago Police Board	498,200	496,322
Chicago Police Department	2,121,127,600	2,243,691,824
Office of Emergency Management and Communications	101,398,120	105,385,714
Chicago Fire Department	907,646,972	914,383,396
Civilian Office of Police Accountability	15,781,027	16,978,005
Community Commission for Public Safety and Accountability	4,026,765	4,104,984
Total - Public Safety	\$3,289,137,360	\$3,419,849,881

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

OFFICE OF PUBLIC SAFETY ADMINISTRATION

KEY FUNCTIONS

- Provides centralized shared services and operational support to the City’s public safety departments, promoting operational efficiency and coordination.
- This includes procurement and contract management, financial operations, payroll and timekeeping, human resources, grant administration, general support services, information technology and public safety systems, and medical services.

2026 KEY RESULTS

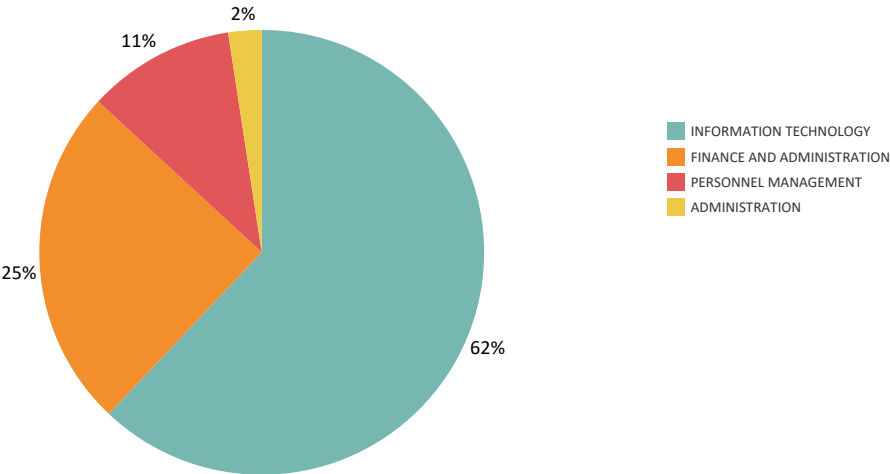
- Modernized public safety technology and infrastructure by launching CPD’s Personnel Management System; advancing CAD implementation and RMS procurement; completing the OEMC 911 radio console replacement; upgrading IT storage and disaster recovery; and integrating Aviation radio systems with the City’s public safety radio platform.
- Improved operational efficiency, accountability, and service delivery by launching ServiceNow for CPD and CFD facility, fleet and equipment requests; completing the “Every Officer Gets a Phone” initiative; transitioning FOIA intake and tracking to GovQA; establishing the OPSA Policy & Procedure Working Group; and advancing security at Public Safety Headquarters.
- Strengthened workforce support and organizational effectiveness by advancing civilianization, returning sworn officers to CPD and hiring civilian personnel; implementing EY audit recommendations to modernize Medical Services and improve operational efficiency and service delivery; and completing a new EMS Training Annex at the Public Safety Training Center.

- Advanced procurement, compliance, and equity by expanding M/WBE vendor outreach, finalizing procurement of language access services, and advancing technology procurements supporting Consent Decree compliance.

2027 INITIATIVES

- Continue modernizing public safety technology through a Public Safety Network core refresh; completion of the transition from legacy telecommunications infrastructure; expanded ServiceNow capabilities; deployment of CPD’s Early Intervention System; and continued implementation of CAD and RMS.
- Strengthen operational efficiency, transparency, and governance by centralizing certain FOIA capabilities, finalizing high-priority policies and procedures, and launching a centralized contracts dashboard.
- Enhance workforce and organizational support by modernizing Medical Services Section operations in accordance with EY audit recommendations, while continuing civilianization and operational improvements across OPSA.
- Advance infrastructure and logistics through warehouse modernization and Public Safety facility improvements.
- Expand strategic partnerships through M/WBE outreach and an IGA allowing the CTA to join the City’s public safety radio system.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

OFFICE OF PUBLIC SAFETY ADMINISTRATION

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	5	1,684,000	5	902,000
Corporate Fund	241	69,224,437	241	69,121,175
Emergency Communication Fund	114	45,783,446	114	49,452,606
Chicago Midway Airport Fund		42,238		41,246
Chicago O'Hare Airport Fund		30,555		29,609
Federal Grant Fund	12	21,894,000	12	15,263,000
Total Full-time Equivalent Positions and Amounts	372	\$138,658,676	372	\$134,809,636

ALLOCATION

Personnel Services	39,592,533	42,310,998
Non-Personnel Services	99,066,143	92,498,638

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	8	3,306,749
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.	122	34,008,993
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.	106	14,722,292
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	85,155,549
TURNOVER		(2,383,947)

2027 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 Police 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.
- Adopts the Rules and Regulations for the governance of the CPD.

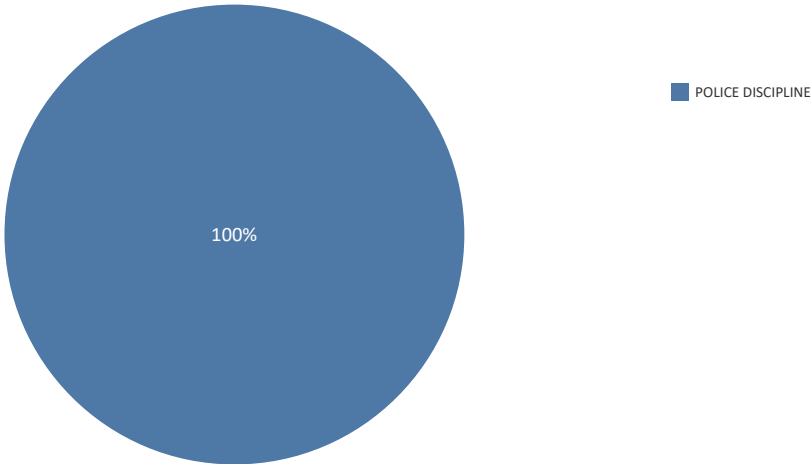
2026 KEY RESULTS

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

2027 INITIATIVES

- Further define the Police Board’s role in the police disciplinary process in response to the anticipated Illinois Supreme Court ruling on whether the arbitration proceedings for the most serious cases will be open to the public.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	2	498,200	2	496,322

ALLOCATION

Personnel Services	317,940	316,062
Non-Personnel Services	180,260	180,260

Program Summary and Description	FTEs	2027 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	502,664
TURNOVER		(6,342)

2027 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

2026 KEY RESULTS

- Achieved ANAB accreditation for the CPD Forensic Lab to drive strong prosecutions of crimes and reduce violent crime.
- Established new victim services office location and hired over 20 new victim services specialists. Coordinated multiple Emergency Assistance Centers in response to incidents of violence affecting a large number of victims, in partnership with community and City partners.
- Published the Workforce Allocation Study required by

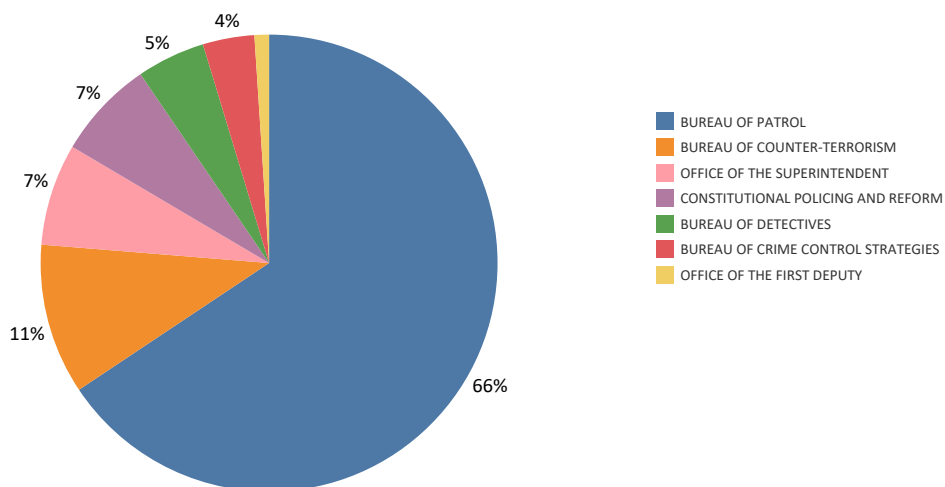
the Consent Decree to continue to drive civilianization forward and continue to reduce costs.

- Using the Workforce Allocation Study and the Community Policing Assessment conducted by the Civic Consulting Alliance, developed nine recommendations focused on creating stronger infrastructure for CPD to build community-focused policing into every aspect of its daily operations.
- Hosted dozens of major events at reduced overtime cost compared to previous years through the use of new deployment methods and utilization of working day officers.
- Received the Law Enforcement Accreditation and Public Safety Training Academy Accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA).

2027 INITIATIVES

- Train an additional two helicopter pilots to increase flight time by 15% while simultaneously reducing overtime and dangerous vehicular pursuits and associated litigation.
- Hire 15 civilian forensic scientists to ensure ANAB accreditation is maintained and sunset the use of a costly contractor for a net savings to the city along with reducing the risk of reverse conviction.
- Hire over 40 Police Administrative Clerks to return 40 officers to standard patrol duties and reduce overtime while working towards and eventual goal of 40% proactive policing time.
- Hire over 40 Detention Aides to end structural shortage requiring over \$4 million in overtime annually and realize net recurring savings due to appropriate staffing.
- Acquire new Laboratory Information Management System and evidence storage solution for homicide, criminal sexual assault, and arson cases to reduce the likelihood of reverse conviction.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	13,312	1,955,224,253	13,327	2,031,444,981
Chicago Midway Airport Fund	72	9,644,527	71	9,581,789
Chicago O'Hare Airport Fund	218	28,334,820	218	28,691,054
Controlled Substances Fund		100,000		100,000
Chicago Police CTA Detail Fund		30,000,000		75,000,000
Federal Grant Fund	141	66,313,000	140	77,006,000
Local Public and Private Grant Fund	50	23,333,000	51	16,446,000
State Grant Fund		8,178,000		5,422,000
Total Full-time Equivalent Positions and Amounts	13,793	\$2,121,127,600	13,807	\$2,243,691,824

ALLOCATION

Personnel Services	1,913,457,100	2,028,230,899
Non-Personnel Services	207,670,500	215,460,925

Program Summary and Description	FTEs	2027 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.	454	168,056,605
OFFICE OF THE FIRST DEPUTY Coordinates and unifies the efforts of all bureaus to maximize the use of departmental resources, personnel, and technology.	173	23,727,289
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.	9,398	1,531,654,027
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.	770	112,845,613

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

Program Summary and Description	FTEs	2027 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.	1,258	248,357,468
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.	752	85,129,781
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.	1,002	163,211,761
TURNOVER		(89,290,720)

2027 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.

2026 KEY RESULTS

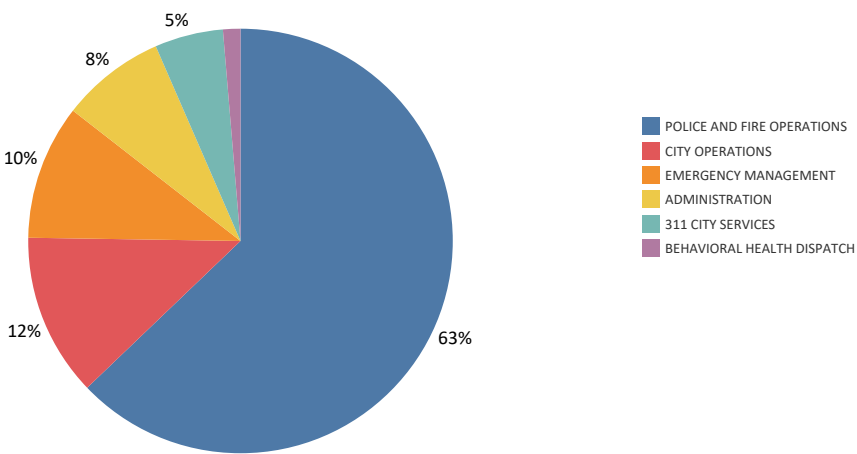
- Expanded triage for the Crisis Assistance Response & Engagement (CARE) program citywide in partnership with CDPH to ensure that all individuals across the city experiencing a mental health crisis are assisted by teams of behavioral health professionals, with resources to address their unmet health and social needs.
- Completed a comprehensive citywide update of the City of Chicago’s Emergency Operations Plan, led by OEMC, to formalize the City’s responsibilities for responding to and recovering from disasters with a focus on protection of infrastructure, public safety, and our vulnerable residents. OEMC will leverage this work to develop a community resilience and engagement program as well as incident management teams to better reach those who need additional support in disaster recovery needs as a result of climate change.
- Expanded City Colleges of Chicago and Chicago Police and Fire Training Academy partnerships to amplify OEMC-related careers and improve equitable employment outcomes.

- Provided public safety messaging to residents and visitors on severe weather, preparedness, reporting suspicious activity, public safety and more through press releases, social media, news media, advertisements, Chicago OEMC App, alerts, and other communication avenues to ensure we are reaching vulnerable residents citywide.
- Rolled out a departmental in-service training program to strengthen collaboration with departments and ensure 311 staff have the most current and accurate information needed to assist residents and visitors to the City of Chicago. In tandem, OEMC launched a 3-1-1 public messaging campaign, including on CTA buses, trains, and terminals to promote 3-1-1 services across Chicago.

2027 INITIATIVES

- Leverage the capabilities offered by the new Next Generation 9-1-1 network for 9-1-1 Operations to ensure best-in-class service for all Chicago residents.
- Lead planning and coordination efforts citywide for large-scale special events, including typical events like Lollapalooza and the Chicago Marathon, but also new events like the 2027 MLB All-Star Game, to ensure the safety of all attendees and highlight Chicago as a world-class city.
- Focus on EAP events which target overall employee well-being, including wellness fairs, resources, and clinical support to improve the mental, physical, and emotional well-being of the OEMC workforce.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	150	10,435,180	150	11,291,173
Emergency Communication Fund	693	73,494,125	680	75,237,077
Chicago Midway Airport Fund	38	2,335,686	38	2,375,720
Chicago O'Hare Airport Fund	88	5,228,129	87	5,381,787
Protecting CARE Fund		0	14	1,315,957
Federal Grant Fund		6,673,000		7,542,000
Local Public and Private Grant Fund		0		500,000
State Grant Fund	2	3,232,000	2	1,742,000
Total Full-time Equivalent Positions and Amounts	971	\$101,398,120	971	\$105,385,714

ALLOCATION

Personnel Services	87,146,580	91,904,487
Non-Personnel Services	14,251,540	13,481,227

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	21	8,724,756
POLICE AND FIRE OPERATIONS	627	69,056,164
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	32	11,286,562
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	5,727,340
Serves as the point of entry for residents, business owners, and visitors requesting non-emergency City services and information.		
CITY OPERATIONS	207	13,630,056
Provides traffic management and performs traffic control functions to ensure the safe and effective movement of traffic throughout Chicago.		
BEHAVIORAL HEALTH DISPATCH	14	1,443,849
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		(4,483,013)

2027 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.

2026 KEY RESULTS

- Employed 27 interns from Chicago Police and Firefighter Training Academy (CPFTA), One Summer Chicago, and Ladies of Virtue providing immersive, hands-on exposure to careers in the fire service, expanding their knowledge and opportunities for future employment in public safety.
- Partnered with the Dept. of Family and Support Services (DFSS) hosting Camp Courage at 7 community sites across Chicago. This three-day, interactive training experience introduced over 249 youth, representing 46 wards, to potential careers in the fire service.
- The Mobile Integrated Health Unit (MIH) provided

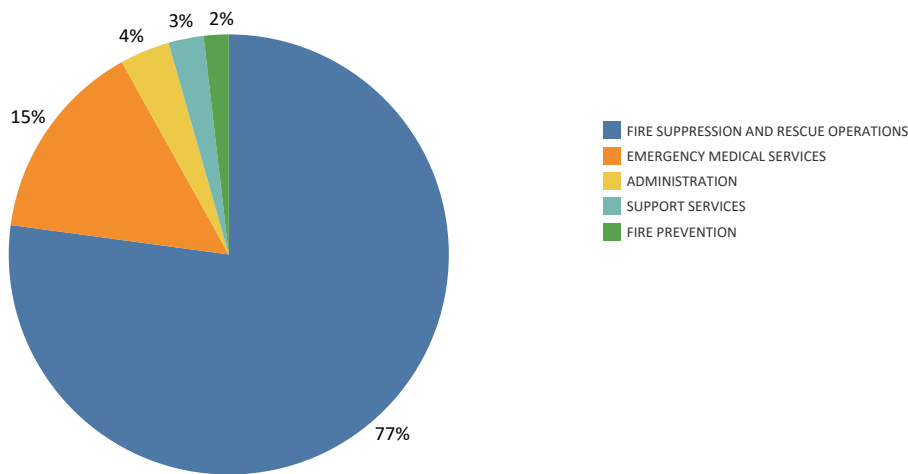
over 300 visits in six months across 51 communities in addition to follow-up of over 500 citizen assist calls connecting residents with additional resources and support services

- Partnered with OBM and 2FM to sign a capital improvement contract to have a cyclical replacement schedule over the course of 4 years of all aged front-line apparatus.
- Trained 43 paramedics in technical rescue to deliver advanced medical care during complex incidents providing high-level, critical life-saving treatment to members of the public and CFD.

2027 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. Continue the partnership with DFSS to expand Camp Courage; a career exploration program for the City’s youth with CFD’s Firefighters and Paramedics. CFD expects 350 will graduate from the program.
- Introduce Citizen Academy - Participants will learn about fire safety, emergency preparedness, and basic first aid skills, CPR, how to respond during an emergency, fire prevention, home safety, and ways to protect themselves, their families, and their communities lowering community mortality.
- Double Career exploratory program - The CFD Career Exploratory Classes are for residents 18–30 interested in careers in the fire service. Participants learn about firefighting and paramedicine, physical fitness, emergency response, and the hiring process. The program provides hands-on experiences and an opportunity to learn from CFD members preparing participants for a potential career with the Department.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	4,813	808,227,561	4,814	817,457,251
Chicago Midway Airport Fund	67	11,472,372	67	11,744,616
Chicago O'Hare Airport Fund	243	42,737,039	243	43,304,529
Federal Grant Fund	3	29,579,000	3	27,684,000
Local Public and Private Grant Fund		25,000		586,000
State Grant Fund	15	15,606,000	15	13,607,000
Total Full-time Equivalent Positions and Amounts	5,141	\$907,646,972	5,142	\$914,383,396

ALLOCATION

Personnel Services	831,147,146	849,865,865
Non-Personnel Services	76,499,826	64,517,531

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	97	34,465,382
FIRE SUPPRESSION AND RESCUE OPERATIONS Conducts fire fighting and rescue operations. Encompasses the Department's Special Operations and Fire Investigation divisions.	4,065	725,634,190
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.	837	139,153,650
SUPPORT SERVICES Provides logistical support, including managing the storage, distribution, and maintenance of supplies, equipment, and departmental technology.	57	24,210,385
FIRE PREVENTION Inspects schools, institutions, and places of public assembly for compliance with the City of Chicago Fire Code.	86	17,112,548
TURNOVER		(26,192,759)

2027 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.

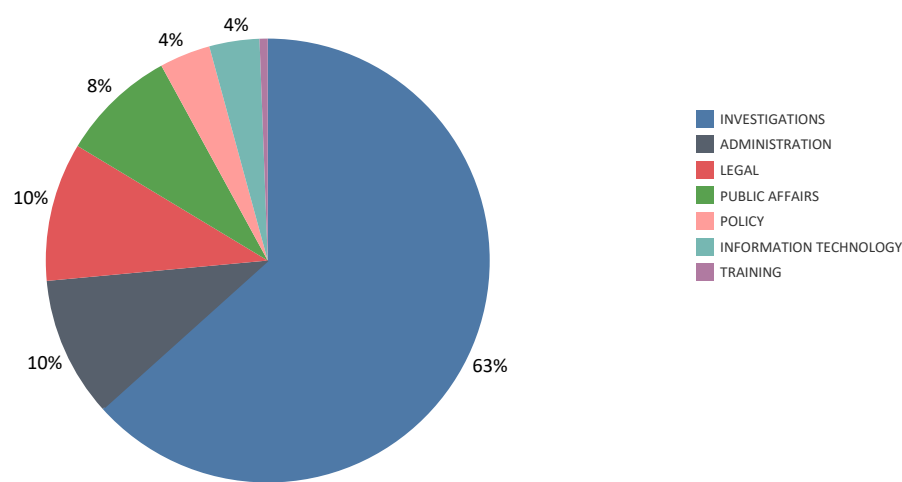
2026 KEY RESULTS

- 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.
- Expand the Community Mediation Program (pilot), 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.

2027 INITIATIVES

- Advance the COPA People's Academy, a program designed to give members of the public, both civilian and sworn, valuable insight into how COPA operates.
- Evaluate and modernize the Community Mediation Program through a participant survey and an independent external evaluation, and build out functionality within COPA's case management system designed to streamline the mediation process.
- Develop a disciplinary guide with external stakeholders and assess its effectiveness in promoting consistency in disciplinary recommendations.
- Collaborate with COPA's Community Advisory Committee to strengthen COPA's policies and improve communication with the community.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	150	15,781,027	144	16,978,005

ALLOCATION

Personnel Services	14,141,332	15,349,451
Non-Personnel Services	1,639,695	1,628,554

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	13	1,855,743
INVESTIGATIONS	96	11,521,150
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.		
LEGAL	15	1,834,571
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.		
PUBLIC AFFAIRS	15	1,530,093
Responsible for all outreach and communications with the public including the implementation of transparency policies and public reporting.		
TRAINING		105,000
COPA training and professional development activities as required by ordinance and Consent Decree.		
INFORMATION TECHNOLOGY		664,250
Information Technology activities supporting the agency's investigative process and data reporting tools		
POLICY	5	675,389
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.		
TURNOVER		(1,208,191)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
PUBLIC SAFETY

CIVILIAN OFFICE OF POLICE ACCOUNTABILITY

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	2027 RECOMMENDATION
CPD Fund 0100	2,031,444,981
CPD Fund 0610	9,581,789
CPD Fund 0740	28,691,054
CPD Fund 0994	100,000
CPD Fund 0B25	75,000,000
TOTAL	\$2,144,817,824
1.00 Percent Floor	\$21,448,178

COPA BUDGET	2027 RECOMMENDATION
Personnel Services	15,349,451
Non-Personnel Services	1,628,554
Total COPA Budget Allocation	16,978,005
Fringe*	9,966,399
TOTAL	\$26,944,404

*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 (employer’s share), and Medicare. The calculated fringe rate for 2026 is 64.93 percent.

2027 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.

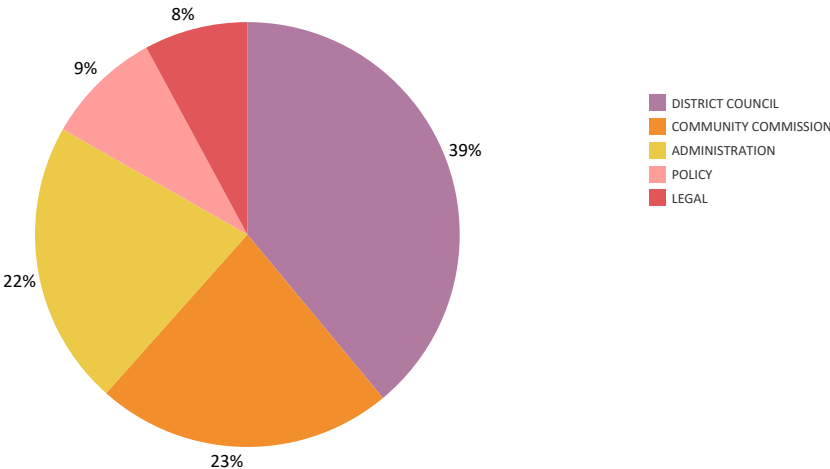
2026 KEY RESULTS

- Expanded policy review and development activities, including a focus on traffic stops.
- Expanded work to increase public safety, recommend ways to ensure that CPD resources are used appropriately, and recommend community-based, evidence-based solutions to violence.
- Formalized role for District Councils in the district strategic planning process, which will increase meaningful community engagement and strengthen district-level accountability.
- Initiated a Citywide Community Outreach and Education campaign to increase awareness and participation in the 2027 election process.
- Initiated a search for the next CPD Superintendent.
- Implemented Commission Strategic Priorities.

2027 INITIATIVES

- Continue the Citywide Community Outreach and Education campaign.
- Onboarding of newly elected District Councilors.
- Identify new tools and strategies to improve public awareness of CCPSA and Public Safety and Accountability.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	29	4,026,765	29	4,104,984

ALLOCATION

Personnel Services	3,686,829	3,765,048
Non-Personnel Services	339,936	339,936

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	4	931,835
POLICY	3	382,240
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.		
DISTRICT COUNCIL	12	1,677,676
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.		
COMMUNITY COMMISSION	8	972,464
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.		
LEGAL	2	338,423
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.		
TURNOVER		(197,654)

2027 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	2027 RECOMMENDATION
CPD Fund 0100	2,031,444,981
CPD Fund 0610	9,581,789
CPD Fund 0740	28,691,054
CPD Fund 0994	100,000
CPD Fund 0B25	75,000,000
TOTAL	\$2,144,817,824
0.22 Percent Floor	\$4,718,599

CCPSA BUDGET	2027 RECOMMENDATION
Personnel Services	3,282,048
Non-Personnel Services	339,936
Stipends	483,000
Total CCPSA Budget Allocation	4,104,984
Fringe*	2,131,035
TOTAL	\$6,236,019

*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 (employer's share), and Medicare. The calculated fringe rate for 2026 is 64.93 percent.

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Community Services		
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Chicago Department of Public Health	347,937,660	333,468,767
Chicago Commission on Human Relations	2,773,200	2,851,033
Mayor's Office for People with Disabilities	9,648,159	9,122,922
Department of Family and Support Services	605,914,973	645,906,863
Chicago Public Library	124,071,346	130,783,421
Total - Community Services	\$1,090,345,338	\$1,122,133,006

2027 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 tailored community approaches.

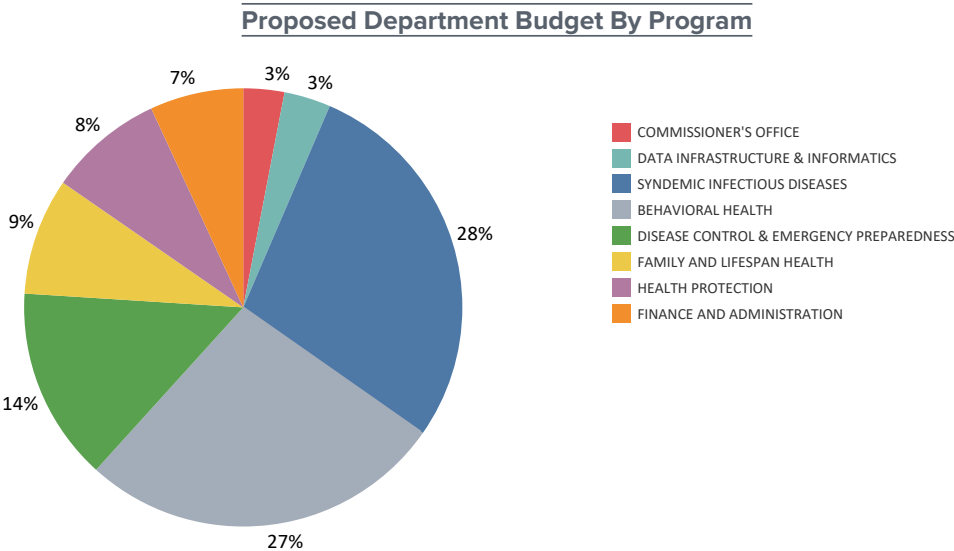
2026 KEY RESULTS

- Continued to see reductions in all-cause mortality and increases in life expectancy for all races/ethnicities.
- To reduce opioid overdoses, we distributed 9,966 units of naloxone, 22,526 fentanyl test strips, 17,087 xylazine test strips, 8,763 medetomidine test strips, 8,941 nitazene test strips, and 8,447 benzodiazepine test strips in the first half of the year.

- 1,869 individuals received victim services, with 1,496 survivors to ongoing case management, and provided 2,692 referrals to supportive services.
- 477 homes were made lead safe.
- CDPH mental health clinic had a 43% increase in unique clients served and a 42% increase in total appointments completed.

2027 INITIATIVES

- Expand mobile service offerings to include STI testing and lead testing.
- Expand and evaluate a pilot providing enhanced support to families at greater risk of sudden infant death syndrome.
- Complete evaluation of the tobacco cessation pilot with federally qualified health centers.



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO DEPARTMENT OF PUBLIC HEALTH

Department of Public Health

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	10	1,640,000	10	1,895,000
Corporate Fund	333	90,547,246	205	66,418,003
Protecting CARE Fund		0	179	40,970,729
Cannabis Regulation Tax		1,400,000		1,400,000
Opioid Settlement Fund	19	11,276,348	18	11,321,150
Vaping Settlement Fund	3	1,734,086	2	1,681,885
Construction and Demolition Debris Management Fund	1	30,980		0
COVID-19 Grant Fund	60	44,798,000	50	32,111,000
Entitlement Fund	78	13,467,000	73	12,297,000
Federal Grant Fund	217	158,389,000	220	156,869,000
Local Public and Private Grant Fund		425,000		225,000
State Grant Fund	42	7,921,000	35	8,280,000
Coronavirus Local Fiscal Recovery Fund	3	16,309,000		0
Total Full-time Equivalent Positions and Amounts	766	\$347,937,660	792	\$333,468,767

ALLOCATION

Personnel Services	103,092,688	107,053,647
Non-Personnel Services	244,844,972	226,415,120

Program Summary and Description	FTEs	2027 Funding
COMMISSIONER'S OFFICE Sets the strategic direction for the department and oversees all initiatives and clinical operations to ensure progress toward departmental goals. This office includes the Office of the General Counsel and the Public Information Unit which executes the department's communication strategy.	59	10,274,999
FINANCE AND ADMINISTRATION Supports the department's public health programs by managing contracts, budget, facilities, human resources, procurement, and grants.	40	23,521,621
DATA INFRASTRUCTURE & INFORMATICS Provides IT support and centralizes department-wide data to analyze to support data quality, accessibility, and ongoing legislative and regulatory compliance to facilitate data-informed decision-making.	23	11,734,389
FAMILY AND LIFESPAN HEALTH Provides services and 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, school-based oral, vision and sexual health services, reproductive health services and health promotion, chronic disease awareness and prevention, and community engagement team.	91	29,405,834

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Department of Public Health

Program Summary and Description	FTEs	2027 Funding
DISEASE CONTROL & EMERGENCY PREPAREDNESS Works to prevent and mitigate acute health threats, receives and responds to over 60 reportable diseases, and responds to disease outbreaks to offer relevant education and immunizations to prevent infectious disease morbidity and mortality. Responsible for coordination among the healthcare system and preparation of public in the event of a public health emergency.	101	48,799,551
BEHAVIORAL HEALTH Strengthens behavioral health resources across Chicago to improve mental health and reduce and prevent violence and substance use disorder, including mitigating the impact of opioids. This includes providing and funding mental health services to complement community safety net systems and increased linkage to behavioral health services.	238	92,122,263
HEALTH PROTECTION Inspects and permits food establishments and other establishments (e.g., tattoo parlors and tanning salons) to ensure compliance with regulations and prevent foodborne illnesses.	127	28,904,972
SYNDEMIC INFECTIOUS DISEASES Collects and disseminates case and data management for HIV, TB, STIs and viral hepatitis. Programs provide screening and prevention activities amongst high-risk populations and connect individuals to wraparound support services. Operates STI clinics and funds community clinics and community-based organizations to create a network of care.	113	96,532,623
TURNOVER		(7,827,485)

2027 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.

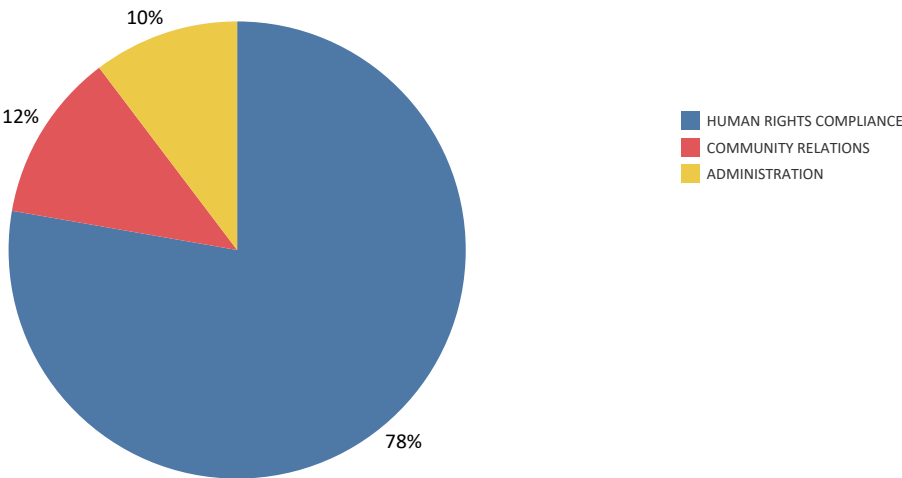
2026 KEY RESULTS

- Worked to reduce the disproportionately high level of hate crimes against the Jewish community through community engagement, education and outreach.
- Initiated actions to address Transfemicide, by providing workshops and presentations to the trans community to reduce the discrimination and hate crimes impacting trans residents.
- Released three critical reports addressing hate crimes and discrimination: *Addressing the Transfemicide State of Emergency, A Report of the Transfemicide Working Group*; *2025 Hate Crime Report*, and the *2025 Commission on Human Relations Annual Report*.
- Completed 48% of investigations within 180 days; 85% of investigations within one year; and issued five Board rulings.

2027 INITIATIVES

- Explore proactive enforcement through Commission-initiated complaints.
- Work with 311 and the Police Department to develop new strategies for analyzing and responding to reported hate incidents.
- Partner with community organizations to provide quarterly fair housing trainings for the public to protect residents from housing discrimination.
- Develop and implement a new strategic plan for the department to improve efficiency and provide improved service to the public.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	14	1,665,200	14	1,711,033
Entitlement Fund	6	1,108,000	6	1,140,000
Total Full-time Equivalent Positions and Amounts	20	\$2,773,200	20	\$2,851,033

ALLOCATION

Personnel Services	2,652,146	2,721,351
Non-Personnel Services	121,054	129,682

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	3	314,521
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	2,372,361
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	364,197
TURNOVER		(200,046)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

MAYOR’S OFFICE FOR PEOPLE WITH DISABILITIES

2026 KEY RESULTS

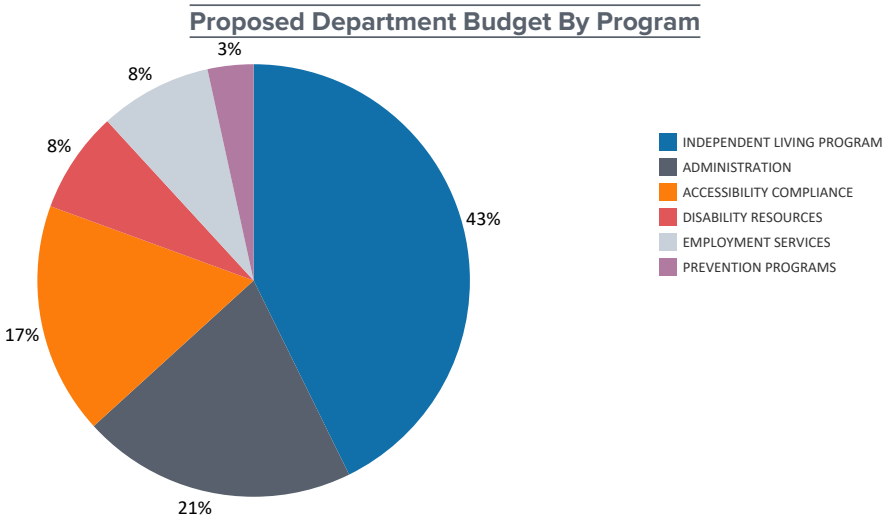
KEY FUNCTIONS

- Administers the Home Modification Program for Chicagoans with disabilities of all ages and funds delegate agencies that coordinate accessibility upgrades such as 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 employment readiness services for job seekers with disabilities, including youth and adults, while partnering with employers to promote inclusive hiring practices.
- 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.

- Published the Neighborhood Conditions for Adults with Disabilities report, which found that one in four (25%) of adults in Chicago have a disability. Some neighborhoods, particularly on the south and west sides of Chicago, have a higher prevalence of disability, with 40% or higher.
- As of June 2026, completed 687 permit plan reviews, 159 pre-permit plan reviews, and 35 housing accessibility inspections.
- Expanded Curb’s contract to include the safe transport of unoccupied mobility devices during emergencies.
- Participated in the National League of Cities and the State Exchange on Employment and Disability (SEED) Local Workforce Learning Lab and developed steps to further increase employer engagement through MOPD’s successful Career Center model, including the MOPD Employer Champions Committee.

2027 INITIATIVES

- Increase the use and awareness of the Chicago Housing Locator by expanding available listings of accessible-affordable housing units for Chicagoans with disabilities.
- Invest in accessibility improvements so that renters and homeowners with disabilities can safely remain in their homes and live independently through the Home Modification program.
- Expand meaningful partnerships with Chicago employers to build inclusive hiring practices leading to pathways to employment for Chicago residents with disabilities by leveraging MOPD’s Employee Champion Committee, and technical assistance from our Career Center team.



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	27	3,263,159	30	3,360,922
Entitlement Fund	10	5,841,000	8	5,294,000
Federal Grant Fund	3	544,000	3	428,000
Local Public and Private Grant Fund		0		40,000
Total Full-time Equivalent Positions and Amounts	40	\$9,648,159	41	\$9,122,922

ALLOCATION

Personnel Services	4,474,211	4,736,327
Non-Personnel Services	5,173,948	4,386,595

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	16	1,937,677
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	792,402
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	1,636,191
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	322,717
DISABILITY RESOURCES Enrolls clients in appropriate programs for services and assistance. Advocates on behalf of clients when appropriate, enabling them to live independently.	4	718,761
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.		4,036,673
TURNOVER		(321,499)

2027 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.

2026 KEY RESULTS

- Launched the first-ever women focused Community Reentry Support Center, offering services and supports that are gender responsive, trauma-informed, family-centered and primarily delivered by women with lived experience. The program has served 655 individuals through July 2026.
- Provided a record-breaking number of youth employment opportunities through Mayor Brandon

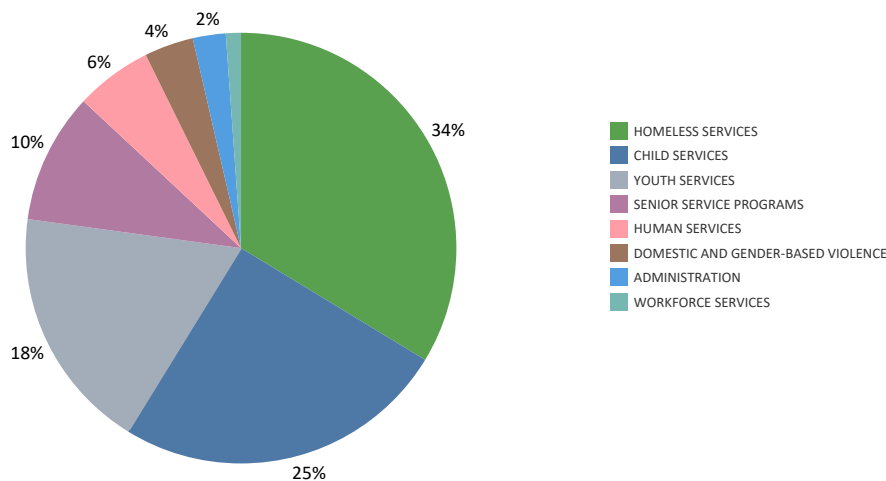
Johnson’s Chicago Youth Works program with more than 32,000 young people paid this summer.

- Launched the Chicago’s Largest Playdate event series, with over 2,200 attendees. Each event provided small children with a day of free, engaging, and educational games and activities in a warm and welcoming community setting.
- DFSS Senior Services was recognized nationally by receiving the 2026 USAging Innovation Award for Senior Services’ What’s in Your Closet /Buried in Treasures decluttering program.
- My Chi My Futures’ Safe Spaces for Youth hosted over 25 events and employed over 200 youth. These events are designed to build youths’ skills and support their career development, creating bridges across communities and helping youth expand their network.

2027 INITIATIVES

- Connect youth to employment through the pilot Career Exploration and Employment Preparation program. This program helps participants build pathways to sustainable careers and long-term economic mobility in high-demand industries.
- Support returning residents pursue entrepreneurship and self-employment as pathways to long-term economic stability through the Re-Entry Entrepreneurial Preparation Program.
- Connect and empower girls and young women by launching Girls Thrive. This program is designed to support cultural identity and holistic wellness to help them build the skills, confidence, and resources needed to thrive.
- Launch the Help over Harm program to address domestic violence and intimate partner violence by giving people who cause or have caused harm the tools necessary to avoid abusive behaviors.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

DEPARTMENT OF FAMILY AND SUPPORT SERVICES

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	37	6,056,000	36	6,340,000
Corporate Fund	95	194,463,558	91	221,287,930
Protecting CARE Fund		0	3	21,030,518
Cannabis Regulation Tax		2,535,000		2,735,000
Houseshare Surcharge - Homeless Services Fund		11,192,277		9,592,277
Houseshare Surcharge - Domestic Violence Fund		5,688,138		5,288,138
COVID-19 Grant Fund	3	39,754,000	3	38,000,000
Disaster Recovery Fund	3	15,797,000	2	15,640,000
Entitlement Fund	26	24,644,000	30	24,475,000
Federal Grant Fund	240	150,962,000	241	154,445,000
Local Public and Private Grant Fund		4,991,000		5,191,000
Program Income Fund		150,000		150,000
State Grant Fund	29	142,075,000	33	141,732,000
Coronavirus Local Fiscal Recovery Fund		7,607,000		0
Total Full-time Equivalent Positions and Amounts	433	\$605,914,973	439	\$645,906,863

ALLOCATION

Personnel Services	79,716,786	85,169,876
Non-Personnel Services	526,198,187	560,736,987

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	81	15,975,212
CHILD SERVICES	76	162,938,468
Manages comprehensive Head Start and Child Care programs serving families of children ages birth to 12.		
YOUTH SERVICES	30	119,229,501
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	47	218,718,966
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	8	23,987,871
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.		

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs	2027 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	7,322,571
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.	137	63,460,773
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	37,438,768
TURNOVER		(3,165,267)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO PUBLIC LIBRARY

KEY FUNCTIONS

- Provides equitable access to books, collections, and trusted information through Chicago’s 82 neighborhood libraries, supported by citywide delivery.
- Provides welcoming neighborhood destinations that strengthen quality of life through culture and connection.
- Builds strong readers and advances Chicago’s reading culture through storytimes, early literacy, family engagement, school-year learning, summer reading, book clubs, and citywide reading initiatives.
- Provides accessible out-of-school learning infrastructure through YOUmedia, homework help, youth employment, and safe library spaces.
- Expands lifelong learning through adult and English language learning, workforce development, and educational experiences.
- Builds digital opportunity and AI readiness through public technology, broadband, digital resources, and AI education.
- Connects Chicagoans to public services through voting sites, warming and cooling centers, and community partnerships.
- Preserves Chicago’s history and cultural heritage through archives, special collections, exhibitions, and intellectual freedom.

2026 KEY RESULTS

- Expanded CPL’s community infrastructure by opening Chicago’s 82nd library at the Obama Presidential Center, welcoming 110,000+ visits in its first two months, and launching a full-service food pantry

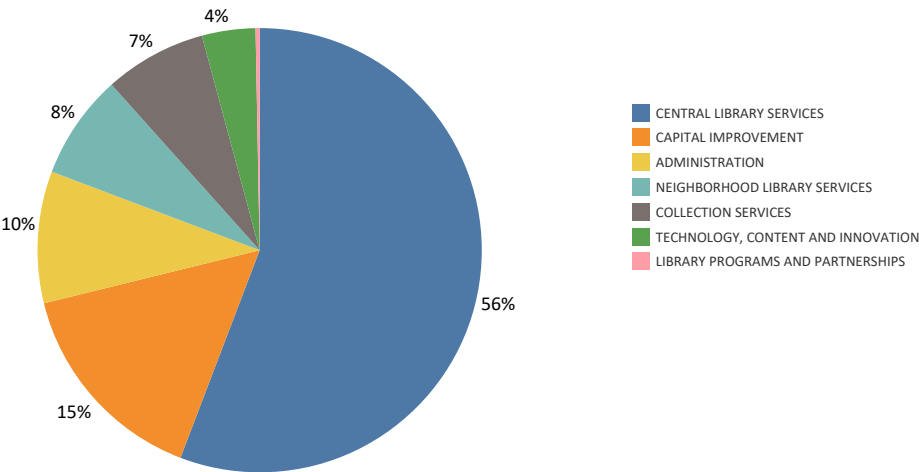
with the Greater Chicago Food Depository at Legler Regional Library, serving hundreds of households monthly.

- Implemented the 81 Club with Chicago Public Schools, making every CPS student’s school ID their Chicago Public Library account, automatically connecting 320,000+ students to library resources and reclaiming nearly 11,000 staff hours through automatic enrollment.
- Strengthened childhood literacy through early literacy, emerging reader, summer reading, and school year supports, delivering 5,700+ storytimes to approximately 150,000 participants and engaging 37,500 children in the summer reading program.
- Expanded youth development through YOUmedia, welcoming 39,000+ teen visits through creative learning, youth employment, leadership, and signature citywide convenings.
- Expanded access to the Vivian G. Harsh Research Collection, the Midwest’s largest African American archive, growing programming from 26 to 62 libraries and preparing 70,000 items for digitization; established the Librarian for Latine Collections.

2027 INITIATIVES

- Implement CPL’s first integrated Strategic Plan and Capital Strategy to guide investment in neighborhood libraries as essential civic infrastructure.
- Advance AI readiness by leveraging nearly \$1 million in AI-enabled public technology to expand staff AI training, public AI learning, workforce pathways, and CPL’s citywide AI convening.
- Activate the 81 Club by increasing student participation, strengthening literacy and academic support, expanding teacher and librarian engagement, and deepening family connections with CPL.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

CHICAGO PUBLIC LIBRARY

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		5,000,000		0
Library Fund	1,033	90,544,346	1,033	99,795,421
Federal Grant Fund		2,956,000		2,000,000
State Grant Fund	72	25,571,000	72	28,988,000
Total Full-time Equivalent Positions and Amounts	1,105	\$124,071,346	1,105	\$130,783,421

ALLOCATION

Personnel Services	87,576,978	93,642,093
Non-Personnel Services	36,494,368	37,141,328

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	80	12,873,908
COLLECTION SERVICES		10,000,000
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.		
CAPITAL IMPROVEMENT		20,687,448
Improves library services by renovating and constructing library facilities.		
CENTRAL LIBRARY SERVICES	927	75,074,126
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.		
NEIGHBORHOOD LIBRARY SERVICES	67	10,285,416
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.		

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
COMMUNITY SERVICES

Program Summary and Description	FTEs	2027 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	5,234,409
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		(3,751,468)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

City Development		
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Department of Housing	177,012,026	171,058,072
Department of Cultural Affairs and Special Events	76,666,597	62,483,814
Department of Planning and Development	155,232,815	158,077,633
Total - City Development	\$408,911,438	\$391,619,519

2027 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.

2026 KEY RESULTS

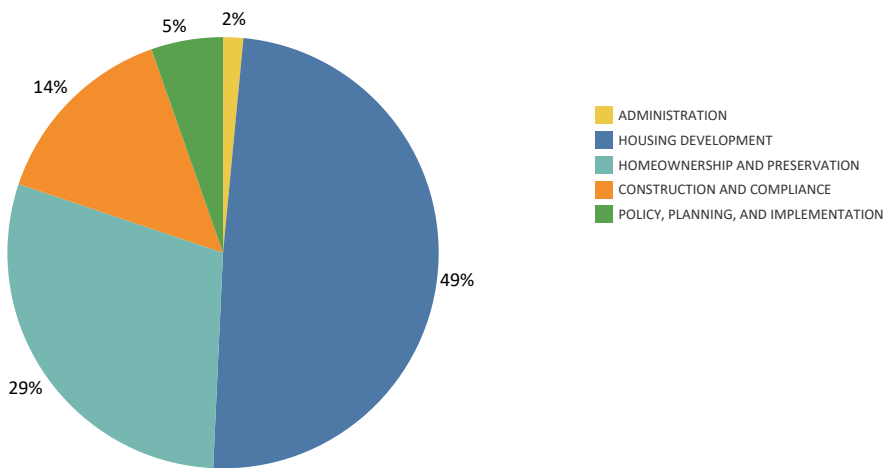
- To date, 4,767 units have been built, rehabbed, or preserved.
- Facilitated the acquisition and rehabilitation of vacant and abandoned homes. To date, DOH has acquired 163 buildings and transferred 88 to local developers for rehabilitation.
- Announced \$300M in funding for 1,200 units across 15 projects through 2025 Qualified Allocation Plan (QAP).
- Launched HomeGrown: A Homebuyer’s Purchase Assistance program to assist Chicagoans in becoming new homeowners.

- Opened The Haven, a new, non-congregate shelter on Chicago’s North side.
- Consolidated Chicago Housing Trust into the Department of Housing.
- In partnership with CRIF board, hired the Chicago Residential Investment Fund’s CEO.
- Introduced largest update to Residential Landlord Tenant Ordinance in 40 years through Protecting Renter’s Ordinance (PRO).
- Expanded the Additional Dwelling Unit (Additional) program citywide.
- Launched Biz Accelerator program to support small contractors with mentoring and tools to participate in City Contracting.

2027 INITIATIVES

- Begin Phase 2 of the Flood Assistance Repair Program to provide \$40M in flood mitigation and prevention repairs for impacted residents.
- Initiate construction on new developments through the Green Social Housing development program.
- Announce the 2027 Qualified Allocation Plan.
- Reinvest \$5M in Shared Equity Investment Program to support shared equity models of homeownership.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF HOUSING

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	8	1,377,000	7	1,299,000
Corporate Fund	23	10,316,613	23	23,049,684
Affordable Housing Opportunity Fund	6	1,078,079	6	11,825,377
Tax Increment Financing Administration Fund	28	2,397,334	31	3,371,011
COVID-19 Grant Fund	1	31,171,000	1	31,231,000
Entitlement Fund	45	13,593,000	53	14,684,000
Federal Grant Fund	10	77,940,000		69,879,000
Local Public and Private Grant Fund		7,216,000		3,230,000
Program Income Fund		13,388,000		1,483,000
State Grant Fund	1	18,535,000	1	11,006,000
Total Full-time Equivalent Positions and Amounts	122	\$177,012,026	122	\$171,058,072

ALLOCATION

Personnel Services	15,423,657	16,712,249
Non-Personnel Services	161,588,369	154,345,823

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	19	2,599,105
HOUSING DEVELOPMENT Creates and preserves affordable housing throughout Chicago. Leverages federal, state, and local financial resources to support the construction and rehabilitation of family, senior, and supportive housing; manages asset-management activities for the City's affordable housing portfolio, including refinancings, changes in ownership, and other restructuring transactions; and manages the administration of the Affordable Requirements Ordinance.	23	84,711,976
HOMEOWNERSHIP AND PRESERVATION 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. Manages programs and initiatives that target troubled, vacant, and abandoned properties for restoration as affordable housing, and to support neighborhood revitalization efforts.	26	50,633,551
CONSTRUCTION AND COMPLIANCE Ensures construction and mandated compliance requirements on housing projects receiving federal, state and city financial assistance. Reviews and approves design plans, manages construction activities, oversees MBE/WBE and city residency requirements and the long-term occupancy for all city financed affordable housing projects.	47	24,881,942

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2027 Funding
POLICY, PLANNING, AND IMPLEMENTATION	7	9,260,276
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. Designs and leads community engagement, racial equity, and strategic initiatives within the department and in partnership with other department agencies, and community. Manages process improvement and data initiatives.		
TURNOVER		(1,028,778)

2027 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.

2026 KEY RESULTS

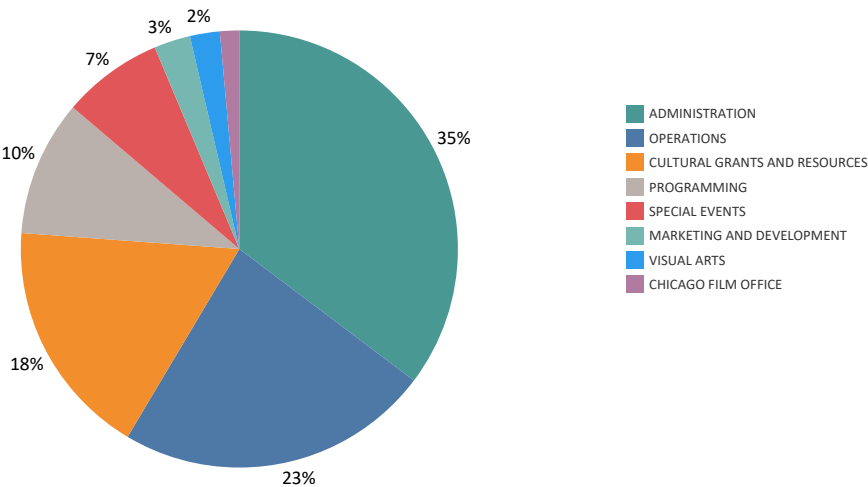
- Hosted International Jazz Day - DCASE led Chicago’s role as UNESCO’s 2026 host city with citywide performances, workshops, and neighborhood activations celebrating the city’s rich jazz and blues heritage, culminating in a live broadcast from the Lyric Opera House on April 30.
- Broke Ground on Chicago Police Torture Justice Memorial - Chicago broke ground on the Chicago Torture Justice Memorial, honoring more than 125 survivors and fulfilling the final component of the City’s 2015 reparations package.

- Supported Individual Artists - DCASE’s 2026 Individual Artists Program awarded more than \$1.3 million to 250 Chicago artists—the largest number of artists supported in the program’s history.
- Grew Cultural Resources for Artists and Arts Organizations—Expanded resources and programming for Chicago’s creative sector through Chicago Made, offering workshops, co-working opportunities, and accessible information and resources to creative professionals and communities citywide.
- Boosted Cultural Tourism – Moved Taste of Chicago back to July and exceeded expectations with attendance and revenue generated.

2027 INITIATIVES

- **Strengthen** professional development opportunities for artists, creative professionals, and arts organizations by expanding Chicago Made, increasing grant support for filmmakers, and providing additional cultural resources, including workshops, co-working sessions, and other capacity-building programs.
- **Advance** transformative visual art projects through the Chicago Monuments Project, elevating historically underrepresented stories and completing major initiatives in 2027, including the Chicago Torture Justice Memorial, the Mahalia Jackson Monument, and the Mother Jones Monument.
- **Expand** youth engagement by growing Youth in Focus, the Chicago Film Office initiative connecting young people with film industry professionals, establishing the Youth Cultural Ambassadors program, and increasing opportunities for youth performers at DCASE’s major festivals and events.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

DEPARTMENT OF CULTURAL AFFAIRS AND SPECIAL EVENTS

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund		0	2	133,580
Special Events and Municipal Hotel Operators' Occupation Tax Fund	80	43,667,597	80	47,394,234
Federal Grant Fund		209,000		235,000
Local Public and Private Grant Fund		18,626,000		14,236,000
State Grant Fund		9,254,000		485,000
Coronavirus Local Fiscal Recovery Fund		4,910,000		0
Total Full-time Equivalent Positions and Amounts	80	\$76,666,597	82	\$62,483,814

ALLOCATION

Personnel Services	8,292,449	8,698,176
Non-Personnel Services	68,374,148	53,785,638

Program Summary and Description	FTEs	2027 Funding
VISUAL ARTS	13	1,384,246
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	22	22,237,882
SPECIAL EVENTS		4,700,000
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.		
OPERATIONS	14	14,661,901
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		

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2027 Funding
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	11	6,344,534
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	11,105,027
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	1,698,488
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.	5	895,905
TURNOVER		(544,169)

2027 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 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 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.

2026 KEY RESULTS

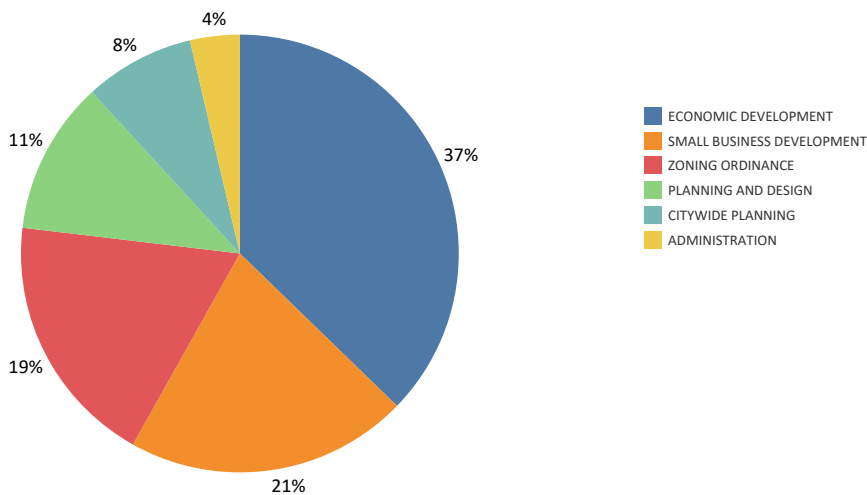
- Finalize a 20-year update to the Calumet Area Land Use Plan and Design Guidelines by the 3rd quarter of 2026 and initiate a new planning study in an industrial corridor to be determined through ongoing public engagement and analysis.
- Close on the sales of more than 50 Missing Middle lot listings 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.

- 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.

2027 INITIATIVES

- Implement a new and improved web interface for designated landmarks that provides information and transparency about the City’s historic preservation efforts.
- Support the establishment of Chicago’s first Business Improvement District (BID) on North Michigan Avenue in coordination with the Mag Mile Association as a means of supporting retail vitality.
- Finalize redevelopment agreements for transit-oriented mixed-use project near South Side CTA and Metra stations, including 95th and State, 103rd and Eggleston, 111th and Eggleston, 87th and Vincennes, and 63rd and Ashland.
- Award and close 10 RFPs for City-owned sites, potentially generating more than \$500 million in new investment.
- Create a new Revolving Loan Fund program for economic development projects using Housing and Economic Development bond proceeds.
- Initiate construction on the 1.75-mile Englewood Trail along a former Norfolk Southern rail line, as envisioned in the recently adopted Englewood Agro-Eco District plan.
- Close redevelopment agreements and start construction on more than 250 Missing Middle housing units valued at \$100 million.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	111	14,686,249	111	15,888,945
Tax Increment Financing Administration Fund	65	10,426,157	67	11,139,745
Neighborhoods Opportunity Fund	4	66,629,002	4	72,809,741
Citywide Adopt-a-landmark Fund		9,441,375		7,423,585
Local Impact Fund		12,851,032		12,890,617
Disaster Recovery Fund		3,750,000		3,750,000
Entitlement Fund	13	26,956,000	11	26,956,000
Local Public and Private Grant Fund		285,000		22,000
State Grant Fund		10,000,000		7,197,000
Coronavirus Local Fiscal Recovery Fund	1	208,000		0
Total Full-time Equivalent Positions and Amounts	194	\$155,232,815	193	\$158,077,633

ALLOCATION

Personnel Services	19,970,472	20,991,540
Non-Personnel Services	135,262,343	137,086,093

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	41	5,823,304
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	59,448,199
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	29,918,150

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
CITY DEVELOPMENT

Program Summary and Description	FTEs	2027 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	18,066,720
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	12,986,109
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	33,292,755
TURNOVER		(1,457,604)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

		Regulatory
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
Office of Inspector General	14,297,022	14,474,221
Department of Buildings	39,368,146	40,466,594
Department of Business Affairs and Consumer Protection	37,033,162	37,132,768
Department of Environment	52,406,895	53,060,850
Chicago Animal Care and Control	8,177,388	9,530,803
License Appeal Commission	209,988	217,612
Board of Ethics	925,597	952,978
Total - Regulatory	\$152,418,198	\$155,835,826

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

OFFICE OF THE INSPECTOR GENERAL

KEY FUNCTIONS

- Conducts independent performance audits that provide objective, evidence-based analysis and public recommendations on key City operations and risks. Supports the Mayor, City departments, and City Council by identifying operational and control issues, proposing solutions, and tracking implementation.
- Investigates administrative and criminal allegations of ethical violations, misconduct, waste, abuse, and mismanagement involving City officials, employees, contractors, vendors, lobbyists, and licensees. Findings support disciplinary, prosecutorial, debarment, and civil recovery actions and audit work.
- Enforces Chicago’s campaign finance regulations by investigating potential violations, seeking return of improper contributions, and referring matters to the Board of Ethics.
- Provides independent oversight of police misconduct investigations conducted by COPA and CPD’s Bureau of Internal Affairs. Produces public evaluations of CPD operations, including effectiveness, efficiency, community policing, and constitutional compliance. Coordinates with the Independent Monitor, Police Board, and CCPSA.
- Oversees the City’s hiring and promotion practices to ensure merit-based decisions, and protection from prohibited political influence.

- Completed investigations into significant employee misconduct, including cases involving fraudulent pandemic relief loans.
- Expanded OIG’s Information Portal dashboards to advance transparency and improve access to City data.

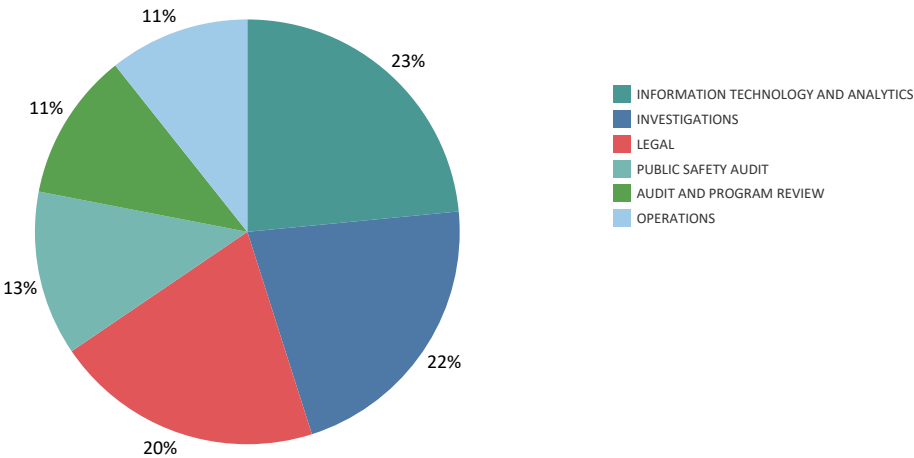
2027 INITIATIVES

- Reduce time to complete routine investigations and reduce investigations open more than 12 months by at least half.
- Implement a risk-based approach to allocate audit resources to the City’s highest-risk areas.
- Reduce audit completion times from the current average of over two years.
- Expand use of data analytics, including artificial intelligence, to detect fraud, waste, and inefficiency, and integrate analytics more fully into audit and investigative work to proactively identify risks.
- Increase communication with COPA, BIA, and CPD about investigative and operational improvements identified through OIG’s oversight.
- Strengthen partnerships with City departments to improve collaborative problem-solving.
- Expand collaboration with other government entities to address shared risks and increase efficiency.
- Leverage OIG’s new case management system to enhance workflow, reporting, data retrieval, and analytics.

2026 KEY RESULTS

- Published 23 reports, follow-ups, and advisories on topics including the 311 service request process, outstanding City debt, CPD hiring demographics, CPD responses to hate crimes, rat abatement, and the City Council Office of Financial Analysis.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	84	10,266,499	76	9,909,835
Water Fund	12	1,483,934	12	1,669,020
Sewer Fund	7	866,734	7	1,024,018
Chicago Midway Airport Fund	3	284,307	3	296,350
Chicago O'Hare Airport Fund	12	1,395,548	12	1,574,998
Total Full-time Equivalent Positions and Amounts	118	\$14,297,022	110	\$14,474,221

ALLOCATION

Personnel Services	12,269,004	12,007,468
Non-Personnel Services	2,028,018	2,466,753

Program Summary and Description	FTEs	2027 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	3,247,754
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.	24	3,062,949
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.	10	1,602,180
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.	15	1,693,678

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2027 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.	17	1,880,638
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.	19	3,520,690
TURNOVER		(533,668)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

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	2027 RECOMMENDATION
Net Local Budget	13,637,783,002
Grant Revenue	3,964,845,000
Pension Adjustment	(2,519,024,743)
Sister Agency Adjustment	(201,825)
TOTAL	\$15,083,401,434
0.14 Percent Floor	\$21,116,762

OIG BUDGET	2027 RECOMMENDATION
Personnel Services	12,007,468
Non-Personnel Services	2,466,753
Total OIG Budget Allocation	14,474,221
Fringe*	7,796,450
Indirect Costs	2,429,061
Sister Agency Adjustment	(201,825)
TOTAL	\$24,497,907

*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 (employer’s share), and Medicare. The calculated fringe rate for 2026 is 64.93 percent.

2027 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.

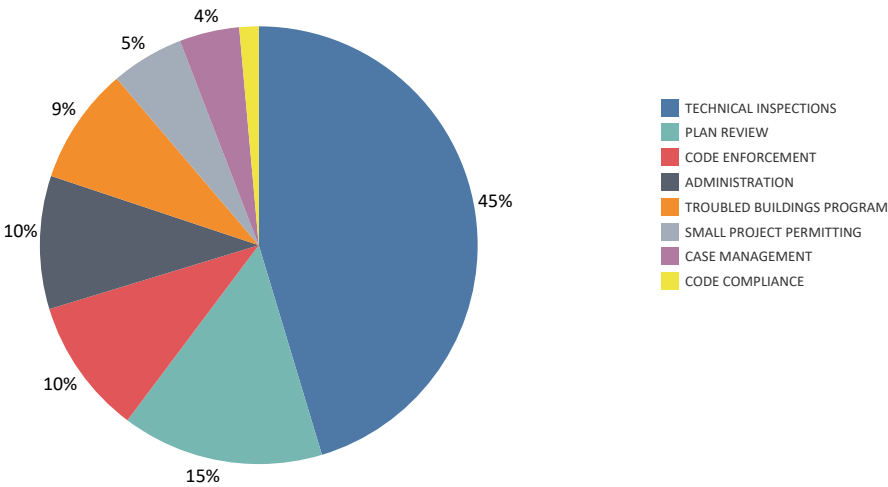
2026 KEY RESULTS

- Continued with the modernization of the Chicago Construction Code, updating the mechanical code provisions, and extending the residential high-rise mechanical ventilation pilot program.
- Started the transition from Hansen 7 for plan-based permitting, demolition permits, and trade licensing for general contractors, plumbers, and electricians, into the new IPS11 system.
- 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; 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.

2027 INITIATIVES

- Implement the 2026 Chicago Construction Code Updates.** With the City Council’s passage of Phase 3 of the Chicago Construction Codes Modernization Initiative, the Department supports the package’s successful implementation through stakeholder outreach, industry education, staff training, and consistent, transparent code enforcement. Phase 3 significantly overhauls five major areas of Chicago’s construction codes: mechanical, fuel gas, fire prevention, energy, and residential construction, with a focus on eliminating redundancy and reducing cost.
- Continue the Modernization of the Department’s Permitting and Inspection System.** Advance the phased implementation of the IPS11 permitting platform by transitioning remaining permitting, inspection, and licensing functions from the legacy Hansen system. Expand online self-service capabilities, improve real-time project tracking, and streamline plan review and inspection scheduling, to provide a more transparent and efficient customer experience for responsible development across every Chicago neighborhood.
- Advance Community Reinvestment Through the Forfeiture Program.** Collaborating with City departments, community organizations, and development partners to identify, stabilize, and return vacant and abandoned properties to productive use. This will reduce neighborhood blight, improve public safety, increase affordable housing opportunities, and encourage private investment in underserved communities.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	226	31,567,800	225	32,514,745
Water Fund	32	4,434,238	32	4,449,987
Vehicle Tax Fund	5	673,076	5	714,477
Sewer Fund	16	2,693,032	17	2,787,385
Total Full-time Equivalent Positions and Amounts	279	\$39,368,146	279	\$40,466,594

ALLOCATION

Personnel Services	35,754,956	36,669,204
Non-Personnel Services	3,613,190	3,797,390

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	17	4,195,593
CASE MANAGEMENT Responsible for the printing and mailing all notices of violations for adjudication in Administrative Hearings and Circuit Court.	15	1,891,987
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	601,856
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	19,341,581
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	3,684,893

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2027 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.	34	4,285,645
SMALL PROJECT PERMITTING Reviews and permits small projects that do not require architectural drawings.	19	2,293,450
PLAN REVIEW Manages plan review and permitting for medium-sized projects.	38	6,351,573
TURNOVER		(2,179,984)

2027 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, weights and measures.
- Supports thousands of entrepreneurs and small business owners as they start, grow and sustain businesses across Chicago's neighborhoods by providing them with trusted, hyper-local technical assistance, connecting them to critical resources, and helping them navigate government processes through the Neighborhood Business Development (NBDC) program.
- Oversees Chicago's labor standards laws through engagement and enforcement, including Minimum Wage, Paid Leave and Paid Sick Leave, Wage Theft, Fair Workweek, and Anti-Retaliation.
- Develops and implements regulations to support safe and responsible business growth and provides business education programming to citizens

federal, state, and local municipal agencies to support workers' rights and enforce worker's protections, including the city's minimum wage increase and expansion of Paid Leave rights.

- The Chicago Small Business Ecosystem Report compiled insights from more than 6,600 business consultations, 8 regional roundtables, and the expertise of 65 NBDC partners, providing a full assessment of opportunities, challenges, and emerging trends shaping Chicago's business ecosystem.
- Provided data informed initiatives for the Cut the Tape for Small Business, a cross-department effort to streamline and simplify regulatory processes, enhance transparency, and increase access to small business education and resources. The Better Business initiative provided clear regulatory guidance to educate and build trust between the Chicago business community and BACP.
- The BACP Entrepreneur Certificate Program resulted in over 350 people graduating, becoming eligible to apply for the Entrepreneur Loan Program with BACP's partner bank and gaining college credit with City Colleges of Chicago.

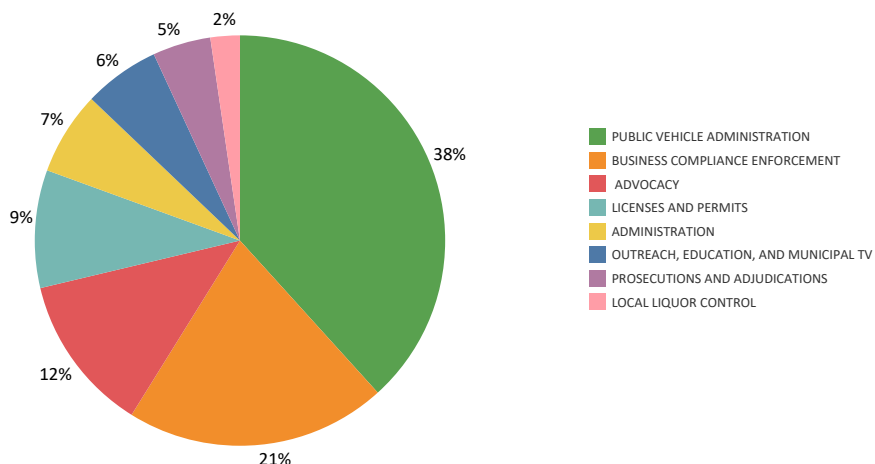
2027 INITIATIVES

- Support entrepreneurship through education and access to resources by hosting webinars, Chicago Business Resource Expos, and a Chicago Youth Biz Expo to inspire future entrepreneurs.
- Support the Chicago small business ecosystem through the NBDC program, underscoring the importance of trusted hyper-local business support and strong public-private partnerships to advance inclusive economic growth across Chicago.
- Use Cut the Tape for Small Business recommendations to improve business license efficiency.

2026 KEY RESULTS

- BACP's Office of Labor Standards coordinated with

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF BUSINESS AFFAIRS AND CONSUMER PROTECTION

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	1	154,000	1	154,000
Corporate Fund	183	22,288,643	174	23,039,577
Tax Increment Financing Administration Fund		375,000		0
Wheelchair Accessible Vehicle Fund	6	8,992,974	7	12,066,220
Cable Local Origination Fund	15	1,479,545	15	1,542,971
COVID-19 Grant Fund		1,187,000		0
Local Public and Private Grant Fund		500,000		0
State Grant Fund		330,000		330,000
Coronavirus Local Fiscal Recovery Fund	3	1,726,000		0
Total Full-time Equivalent Positions and Amounts	208	\$37,033,162	197	\$37,132,768

ALLOCATION

Personnel Services	20,307,684	21,050,059
Non-Personnel Services	16,725,478	16,082,709

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	17	2,493,956
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	2,278,378
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	4,719,442
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	3,526,019

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2027 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.	7	877,462
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	14,551,262
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.	67	7,820,944
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.	17	1,736,731
TURNOVER		(871,426)

2027 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.
- 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.

- Advanced a coordinated strategy with DPD to address land remediation for City-owned vacant lots.

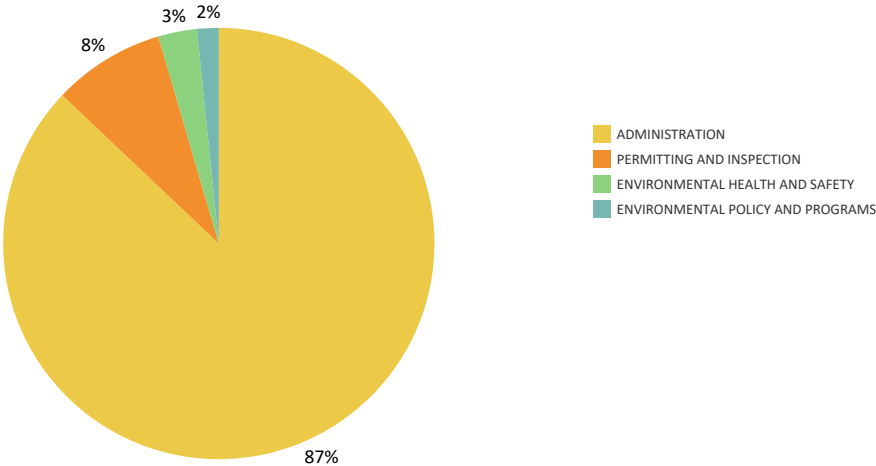
2027 INITIATIVES

- Modernize 311 integration for Bureau of Environmental Permitting and Inspections.
- Complete identification of high-risk environmental contaminated City-owned parcels in the Vacant Lot Reduction Program and work with the communities to prioritize the parcels for fencing, sampling, or remediation.
- Pilot Community Solar Initiative to advance reduced utility costs for Chicago residents.

2026 KEY RESULTS

- Guided City departments and sister agencies through various climate and environmental justice initiatives, including but not limited to the City’s Environmental Justice Action Plan.
- Published Chicago’s updated citywide Green Stormwater Infrastructure Strategy in coordination with DWM.
- Reduced energy burden and increase clean energy solutions through programs, policies, and education.
- Responded to 90% of 311 complaints regarding environmental issues within 5 days.

Proposed Department Budget By Program



2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

DEPARTMENT OF ENVIRONMENT

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Grants Management Fund	1	162,000	1	162,000
Corporate Fund	62	5,121,591	62	7,614,855
Construction and Demolition Debris Management Fund	1	489,304	1	350,995
Entitlement Fund	2	563,000	2	563,000
Federal Grant Fund	5	44,840,000	5	43,028,000
Local Public and Private Grant Fund	2	460,000	2	410,000
State Grant Fund	6	771,000	6	932,000
Total Full-time Equivalent Positions and Amounts	79	\$52,406,895	79	\$53,060,850

ALLOCATION

Personnel Services	6,427,968	9,424,653
Non-Personnel Services	45,978,927	43,636,197

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	28	46,952,439
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	11	1,558,597
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.	34	4,543,293
ENVIRONMENTAL POLICY AND PROGRAMS The Policy and Programs Bureau lead citywide work to advance equity, sustainability and resiliency. It develops and coordinates policies and programs, oversees key initiatives and advisory groups, and partners across departments and communities to mitigate climate change, support sustainable solutions, and ensure all Chicagoans benefit from a healthier environment.	6	870,385
TURNOVER		(863,864)

2027 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.

2026 KEY RESULTS

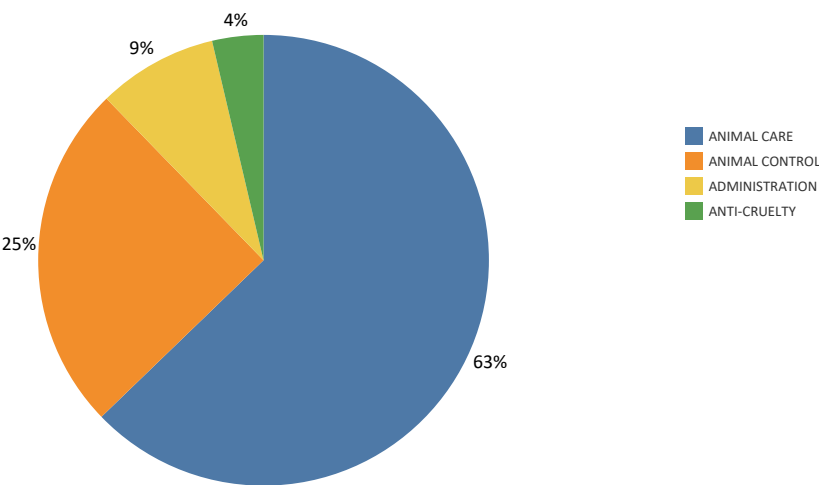
- **Local Adoption Awareness:** Increased local awareness of pet adoption through targeted marketing, community education, and direct rehoming support. Partnered with the Chicago Police Department’s Family Liaison Office to expand outreach to families impacted by violent crime. Launched creative campaigns 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. These partnerships 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.

2027 INITIATIVES

- Expand diversion programs to keep pets in their homes with the families who love them. CACC has a program to help residents with pet food and other basic supplies to support diversion efforts. Partnerships are key to additional resources like low-cost or free medical care for pets and outdoor cats, training and other resources.
- Strengthen volunteer retention and recruitment by implementing additional marketing and oversight of the CACC Volunteer Program.
- Improve operational efficiencies through technology and process improvements. CACC is working with the Department of Technology and Innovation to merge Salesforce and the CACC shelter software to provide bi-directional communication.
- Increase outreach and education in underserved communities. CACC is working with multilingual news outlets to ensure information on pet ownership is shared.
- Increase Return-to-Owner rates through enhanced partnerships. CACC is working with other organizations for an automated system to ensure pet microchips are updated with the correct owner information making reunification quicker.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	87	8,177,388	91	9,530,803

ALLOCATION

Personnel Services	6,527,849	7,298,035
Non-Personnel Services	1,649,539	2,232,768

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	7	856,621
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.	29	2,478,013
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.	51	6,238,643
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	362,451
TURNOVER		(404,925)

2027 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.

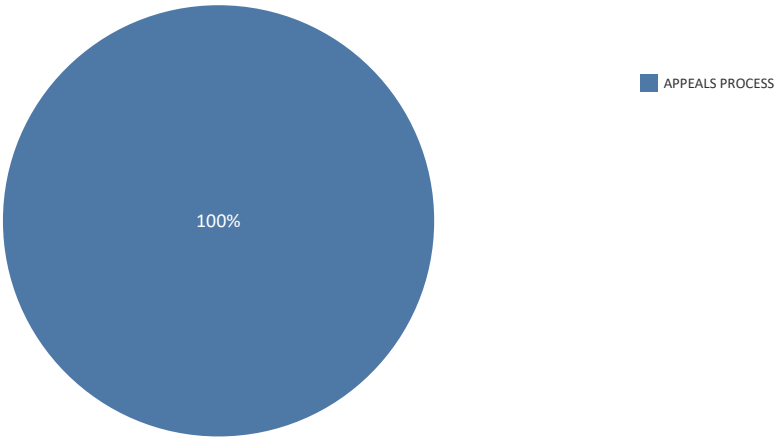
2026 KEY RESULTS

- As of August 2026, seven public status meetings have been held, equaling the same number of sessions by the same date in 2025.
- As of August 2026, two new appeals were filed with the Commission, and one additional case was continued from 2025.

2027 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



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	1	209,988	1	217,612

ALLOCATION

Personnel Services	115,527	123,151
Non-Personnel Services	94,461	94,461

Program Summary and Description	FTEs	2027 Funding
APPEALS PROCESS	1	221,421
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		(3,809)

2027 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, 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 legal penalties.
- Finds probable cause where no OIG factual investigation is required, determines violations and imposes penalties consistent with due process of law.
- Conducts classes and online training programs for City personnel, officials, and lobbyists, and imposes sanctions on those who fail to meet the training deadline. 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.

2026 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 amendments to the Board's Rules & Regulations and consulted with DHR, City Council,

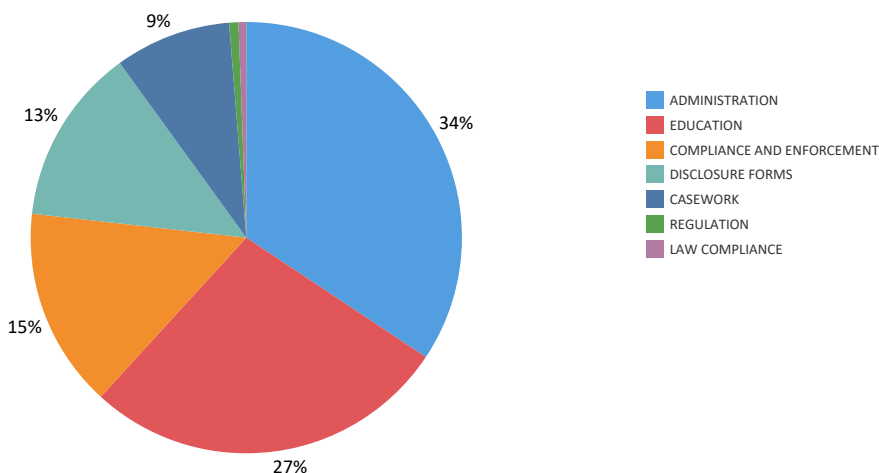
and DOL on proposed amendments to the City's ethic laws and Personnel Rules.

- 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 \$375,000 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.

2027 INITIATIVES

- Implement and administer amendments to the GEO covering participation by City personnel's participation in prediction markets.
- Publish a new educational guide covering participation by City personnel's participation in prediction markets.
- Provide online training to all 35,000 City employees, officials, and lobbyists.
- Issue 4,000 confidential advisory opinions to individuals regulated by the GEO.
- Adjudicate ethics matters referred by the OIG.
- Advise the Mayor and City Council on proposed amendments to the GEO, as the Board does after each Municipal Election cycle.
- Produce a new ethics training video.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	8	925,597	8	952,978

ALLOCATION

Personnel Services	868,232	896,768
Non-Personnel Services	57,365	56,210

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	3	357,340
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	285,587
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	155,861
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	90,506
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.		7,236

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
REGULATORY

Program Summary and Description	FTEs	2027 Funding
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	137,853
LAW COMPLIANCE Conducts audits, monitors risk, and recommends corrective action for problems leading to non-compliance with applicable laws, rules, regulations, and policies.		5,942
TURNOVER		(87,347)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

Legislative and Elections		
FUNDING COMPARISON BY DEPARTMENT		
Department	2026	2027
City Council		
City Council	29,750,707	31,447,119
City Council Committees	6,775,895	6,958,714
Legislative Reference Bureau	442,633	455,432
Council Office of Financial Analysis	537,133	571,361
Dept Total	37,506,368	39,432,626
Board of Election Commissioners	27,867,404	48,453,841
Total - Legislative and Elections	\$65,373,772	\$87,886,467

2027 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)	FTEs	2026	FTEs	2027
		Appropriation		Recommendation
Corporate Fund	260	29,750,707	260	31,447,119

ALLOCATION

Personnel Services	23,901,415	25,300,619
Non-Personnel Services	5,849,292	6,146,500

Program Summary and Description	FTEs	2027 Funding
CITY COUNCIL	260	31,699,279
TURNOVER		(252,160)

City Council Committees

FUND SOURCE(S)	FTEs	2026	FTEs	2027
		Appropriation		Recommendation
Corporate Fund		5,652,061		5,802,430
Vehicle Tax Fund		698,800		718,654
Special Events and Municipal Hotel Operators'		210,865		217,079
Occupation Tax Fund				
Chicago O'Hare Airport Fund		214,169		220,551
Total Full-time Equivalent Positions and Amounts	0	\$6,775,895	0	\$6,958,714

ALLOCATION

Personnel Services	6,100,158	6,276,744
Non-Personnel Services	675,737	681,970

Program Summary and Description	FTEs	2027 Funding
FINANCE		1,274,376
BUDGET AND GOVERNMENT OPERATIONS		465,483
CONTRACTS, OVERSIGHT, AND EQUITY		232,769
HEALTH AND HUMAN RELATIONS		223,721
AVIATION		220,551
LICENSING AND CONSUMER PROTECTION		223,314

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

PUBLIC SAFETY	259,701
IMMIGRANT AND REFUGEE RIGHTS	299,034
COMMITTEES, RULES, AND ETHICS	176,574
ETHICS AND GOVERNMENT OVERSIGHT	222,058
ECONOMIC, CAPITAL, AND TECHNOLOGY	471,136
EDUCATION AND CHILD DEVELOPMENT	209,966
ENVIRONMENTAL PROTECTION AND ENERGY	250,577
ZONING, LANDMARKS, AND BUILDINGS	479,384
HOUSING AND REAL ESTATE	256,631
TRANSPORTATION AND PUBLIC WAY	370,827
PEDESTRIAN AND TRAFFIC SAFETY	347,827
SPECIAL EVENTS AND CULTURAL AFFAIRS	217,079
WORKFORCE DEVELOPMENT AND AUDIT	460,603
POLICE AND FIRE	297,103

Legislative Reference Bureau

FUND SOURCE(S)	FTEs	2026	FTEs	2027
		Appropriation		Recommendation
Corporate Fund		442,633		455,432

ALLOCATION

Personnel Services	426,633	439,432
Non-Personnel Services	16,000	16,000

Program Summary and Description	FTEs	2027 Funding
LEGISLATIVE REFERENCE		455,432

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

Council Office of Financial Analysis

FUND SOURCE(S)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	5	537,133	5	571,361

ALLOCATION

Personnel Services	474,489	508,717
Non-Personnel Services	62,644	62,644

Program Summary and Description	FTEs	2027 Funding
COUNCIL OFFICE OF FINANCIAL ANALYSIS	5	603,352
TURNOVER		(31,991)

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
LEGISLATIVE AND ELECTIONS

BOARD OF ELECTION COMMISSIONERS

KEY FUNCTIONS

- Administer transparent, impartial, accurate and accessible elections in the City of Chicago in keeping with the Illinois Election Code, federal statutes, and case law.
- Manage voter registration and voter history records
- Inform voters of options for Early Voting, Vote By Mail, and Election Day voting.
- Recruit and train poll workers and Election Judges
- Tabulate and report election results.
- Program, test, and secure voting equipment; print ballots in multiple languages.
- Conduct Board of Election Commissioners public meetings.
- Conduct Electoral Board proceedings, including candidate filings, ballot preparation, and candidate petition objection hearings.

2026 KEY RESULTS

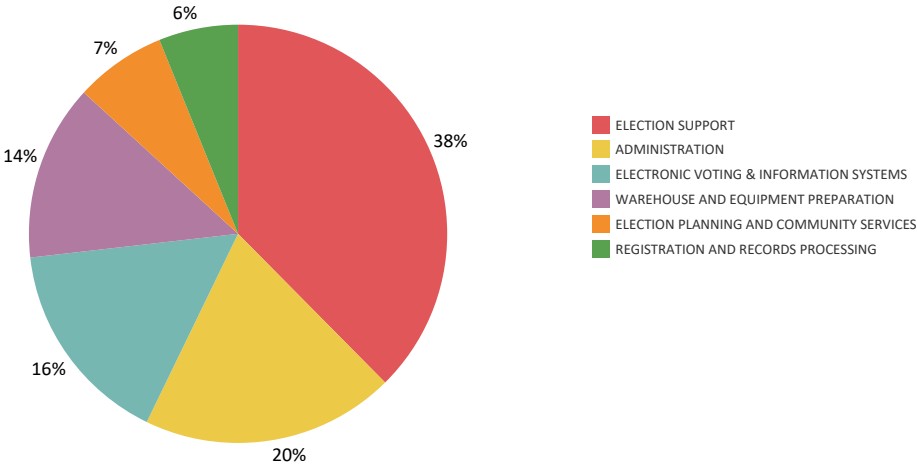
- Prepared for four elections occurring in 2026 and 2027. Implemented policies and processes to increase and safeguard civic participation for voters in the March 17, 2026 Midterm Primary Election and the November 3, 2026 Midterm General Election in Chicago.
- Managed processes for historic Chicago School Board primary and general elections in 2026, including ballot placement lotteries, and hearings to resolve 35 candidate petition objections and dual-circulator issue.
- Conducted Chicago Board of Election Commissioners and Electoral Board meetings for the public and provided transparent information and resources on chicagoelections.gov.

- Performed canvass mailings to all 1.5+ million registered voters in Chicago to keep the voter rolls accurate and up to date.
- Increased inclusive voting opportunities through voter registrations and recordkeeping, as well as communicating options for early voting, vote by mail, and in-person on Election Day.
- Implemented on-budget and successful operations of new Early Voting Super Site location.
- Provided community services and led events to recruit/train Chicago bilingual citizens, community leaders, and high school and college students as election judges.
- Continued development on a Chicago Elections mobile app.

2027 INITIATIVES

- Administer two elections in 2027: the February 23, 2027 Municipal Election, and April 6, 2027 Run-Off Supplemental Elections for the offices of Chicago Mayor, City Clerk, City Treasurer, 50 City Council seats for Alderpersons, Members of Police District Councils, and referenda. Manage Electoral Board legal processes for hearings to resolve potential candidate petition objections.
- Prepare for two elections in 2028: the U.S. Presidential Primary and General Elections.
- Operate early voting site and manage voting poll locations with increased accessibility services. Continue to maintain voting equipment, voter registration, voter communications, ballot printing and mailing process, poll worker recruitment and training, election result reporting.

Proposed Department Budget By Program



2027 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)	2026		2027	
	FTEs	Appropriation	FTEs	Recommendation
Corporate Fund	122	27,867,404	122	48,453,841

ALLOCATION

Personnel Services	9,342,836	17,570,101
Non-Personnel Services	18,524,568	30,883,740

Program Summary and Description	FTEs	2027 Funding
ADMINISTRATION	18	9,590,665
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.	16	3,458,692
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	7,819,870
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	18,380,605
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	6,660,205
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	2,988,382
TURNOVER		(444,578)

2027 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 \$3.0 billion for expenses related to pension funds, \$2.2 billion for debt service payments, and \$25.5 million for costs associated with routine settlements and judgments. Employee benefits, not including pension contributions, amounts to \$792.7 million.

GENERAL FINANCING REQUIREMENTS
FUNDING COMPARISON BY FUNCTION

Expenditure Categories	2026 Appropriation	2027 Recommendation
Pension Funds	2,899,698,491	2,997,293,743
Loss in Collection of Taxes	17,831,050	18,294,817
Finance General	3,746,498,027	3,836,504,215
Employee Benefits	972,200,188	792,707,808
Workers' Compensation	81,142,986	84,193,000
Payment of Judgments	47,992,820	25,498,700
Debt Service	1,975,104,416	2,243,005,677
Other Citywide Expenditures	670,057,617	691,099,030
Subtotal:	3,746,498,027	3,836,504,215
Total-General Financing Requirements	\$6,664,027,568	\$6,852,092,775
Interfund Transfers and Reimbursements	\$1,528,907,883	\$1,686,096,723

2027 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)	2026 Appropriation	2027 Recommendation
Corporate Fund	2,160,220,253	2,247,172,736
Water Fund	521,432,149	605,418,789
Vehicle Tax Fund	106,509,659	108,909,640
Motor Fuel Tax Fund	3,026,000	4,565,920
Sewer Fund	324,466,927	358,083,662
Library Fund	34,344,498	28,256,834
Emergency Communication Fund	58,492,202	63,102,161
Special Events and Municipal Hotel Operators' Occupation Tax Fund	18,181,596	18,796,497
Bond Redemption and Interest Series Fund	430,103,270	488,926,796
Library Property Tax Levy Fund	131,172,928	131,173,000
Chicago Midway Airport Fund	209,473,601	210,691,870
Municipal Employees' Annuity and Benefit Fund	1,133,290,524	1,145,283,403
Laborers' and Retirement Board Annuity and Benefit Fund	153,335,378	147,014,233
Policemen's Annuity and Benefit Fund	1,145,063,924	1,189,417,006
Firemen's Annuity and Benefit Fund	468,008,665	515,579,101
Chicago O'Hare Airport Fund	1,161,948,520	1,129,179,394
Affordable Housing Opportunity Fund	299,766	341,950
CTA Real Property Transfer Tax Fund	63,423,286	68,685,247
Tax Increment Financing Administration Fund	6,897,616	7,948,657
Garbage Collection Fund	2,641,263	6,336,960
Foreign Fire Insurance Tax Fund	25,309,000	25,309,000
Wheelchair Accessible Vehicle Fund	389,069	4,871
Cable Local Origination Fund	0	19,000
Community Safety Fund	0	0
Protecting CARE Fund	31,000,000	34,262,762
Cannabis Regulation Tax	13,238	13,400
Opioid Settlement Fund	40,177	18,196
Vaping Settlement Fund	9,235	2,979
Construction and Demolition Debris Management Fund	627	1,656
Houseshare Surcharge - Homeless Services Fund	973,241	834,111
Houseshare Surcharge - Domestic Violence Fund	494,621	459,838
Casino Community Benefits Fund	2,000,000	2,000,000
Neighborhoods Opportunity Fund	374,218	379,829
TOTALS	\$8,192,935,451	\$8,538,189,498

2027 BUDGET OVERVIEW
PROGRAM AND BUDGET SUMMARIES BY DEPARTMENT
GENERAL FINANCING REQUIREMENTS

FINANCE GENERAL

Program Summary and Description	2027 Funding
PENSION FUNDS	
For payment to employee annuity and benefit funds.	2,997,293,743
LOSS IN COLLECTION OF TAXES	
For anticipated loss in collection of the property tax levy.	18,294,817
FINANCE GENERAL	
Employee Benefits	792,707,808
For payment of employee and annuitant benefits.	
Workers' Compensation	84,193,000
For payment of claims under workers' compensation, excluding such claims for the public safety and aviation departments.	
Payment of Judgments	25,498,700
For payment of judgments, settlements, and outside counsel related to non-public safety litigation.	
Debt Service	2,243,005,677
For payment of principal and interest on outstanding bonds, notes, and other debt instruments.	
Other Citywide Expenditures	691,099,030
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 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 or large increment.

PENSION POLICY

Pursuant to Executive Order 2023-5, the City 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 budget continues to include an 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% Amusement Tax. As of January 2026, a new component to the Amusement Tax was added for Social Media companies, which charges \$0.50 per the number of Chicago consumers per calendar month in excess of 100,000. Revenues for the Social Media Amusement Tax are deposited into the Protecting Care Fund for mental and behavioral health. Authorization: Municipal Code 4-156-020 and 4-156-1000.

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.

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 23.25 percent. 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 Equitable Employer Tax on businesses with 125 or more full-time employees at a rate of \$25 per employee per month.

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.

Checkout Bag Tax: A tax of \$0.15 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 \$0.14 is remitted to the City. Authorization: Municipal Code 3-50-030.

Chicago Community Catalyst Fund: Established in 2016 to increase access to public and private investment capital for businesses and organizations in economically underserved areas of Chicago. The Fund was inactive for several years until the City contributed \$50 million in 2020. Approximately \$21 million of this money was then used during the Covid-19 pandemic for small-business loans, which later were repaid to the Fund.

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.

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 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 \$4.75. 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. Transportation network providers (TNPs) 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.

A \$5.00 per trip surcharge on all transportation network provider vehicles for airport, Navy Pier, and McCormick Place pickup and drop-off. An additional \$1.50 per ride surcharge for every ride that includes a pickup or drop-off, or both, between 6:00 a.m. and 10:00 p.m. seven days a week in one of the defined Congestion Zones that incur some of the highest TNP demand in the City. Authorization: Municipal Code 3-46-030.

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.

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: As of March 2026, tax rates differ based on off premises consumption or on premises consumption. Off premises consumption is taxed at 1.5 percent of the purchase price. On premises consumption remains unchanged: 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. The 2027 proposed budget increases the off premises consumption rate to 3.0 percent. 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 \$0.50 per vehicle per rental period. Authorization: Municipal Code 3-48-030.

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.

Sports Wagering Tax: Newly proposed in the 2026, a 10.25 percent rate to adjusted gaming receipts of any licensee engaged in the business of sports wagering in the City. For 2027, the proposed tax rate is 20.0 percent.

Package Waste Tax: A expansion of the existing Checkout Bag tax that consists of a \$0.15 per package tax on all forms of packaging for carry out or delivery at retail.

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 15.0 percent, with the rate proposed to increase to 20 percent for non-vehicles in the 2027 budget recommendation, while vehicles will remain at the current 15.0 percent rate. 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: Consist of taxes on amusement activities and devices, the mooring of boats, liquor, cigarettes, non-alcoholic beverages, and sports wagering.

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.

SEDA: A socioeconomically disadvantaged area is a geographic region—such as a neighborhood, census tract, or county—characterized by a concentration of economic hardship, limited human capital, and reduced access to vital community resources

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.

Smart Streets: A program that uses cameras on City vehicles and CTA buses to encourage safe driving, improve parking compliance, and increase transit efficiency.

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.

Video Gaming: Devices or terminals allowing users to play electronic games that simulate casino games such as video poker, slots, and other games of chance. Players insert cash, and winnings are paid out in cash through a ticket-based redemption system. Video gaming terminals are taxed on every dollar of their net terminal income (money paid in by players less its payouts). The total state tax rate for VGTs is 35% of net income with only 5% of net income for the municipality or county where the terminal operates. The City also requires a Video Gaming Terminal License and Location License, each carrying a \$500 plus \$1,000 per video gaming terminal rate. Municipal Code 4-155-010.

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 \$105.18 for smaller passenger automobiles (less than 4,500 pounds) and \$167.07 for larger passenger automobiles (4,500 pounds or more). The fee varies for other vehicle classifications. Authorization: Municipal Code 3-56-050.

BUDGET DETAIL



2027 BUDGET OVERVIEW
BUDGET DETAIL
REVENUE

Corporate Fund

		2021	2022	Appropriation		2024	2025	2026	Projection
Business Taxes									
	Hotel Tax	\$60.1M	\$106.5M	\$120.1M	\$8.1M	\$144.7M	\$152.0M	\$156.8M	\$160.0M
	Shopping Bag Tax	\$6.0M	\$6.2M			\$10.1M	\$23.0M	\$38.2M	\$28.5M
	Equitable Employer Tax								\$113.8M
Package Waste Tax									\$9.0M
Total		\$66.1M	\$112.7M	\$128.2M	\$154.8M	\$175.0M	\$195.0M	\$195.0M	\$311.2M
City Sales Tax/HROT		\$63.6M	\$73.1M	\$90.1M	\$96.1M	\$104.4M	\$94.7M	\$94.7M	\$94.7M
Total		\$63.6M	\$73.1M	\$90.1M	\$96.1M	\$104.4M	\$94.7M	\$94.7M	\$94.7M
Municipal Public Utility Taxes & Fees		\$69.7M	\$60.8M	\$58.4M	\$57.4M	\$59.1M	\$52.7M	\$54.8M	\$54.8M
Electricity Use		\$95.2M	\$96.2M	\$96.2M	\$96.5M	\$90.6M	\$96.6M	\$96.6M	\$94.4M
Electricity IMF		\$87.6M	\$87.6M	\$88.1M	\$88.6M	\$81.1M	\$85.3M	\$85.3M	\$87.1M
Cable Television		\$24.3M	\$23.3M	\$22.2M	\$19.5M	\$16.1M	\$14.0M	\$14.0M	\$13.9M
Natural Gas Use & Utility Taxes		\$114.0M	\$122.1M	\$141.6M	\$145.2M	\$126.4M	\$147.0M	\$147.0M	\$141.0M
Total		\$390.8M	\$388.9M	\$406.5M	\$407.3M	\$373.4M	\$395.6M	\$395.6M	\$391.2M
Recreation Taxes		\$143.6M	\$195.2M	\$232.5M	\$262.7M	\$286.8M	\$303.8M	\$303.8M	\$312.4M
Amusement Tax		\$31.0M	\$30.4M	\$32.4M	\$31.3M	\$30.0M	\$34.6M	\$34.6M	\$36.0M
Liquor Tax		\$24.9M	\$25.6M	\$27.2M	\$29.5M	\$32.6M	\$36.5M	\$36.5M	\$37.2M
Non-Alcoholic Beverage Tax		\$17.3M	\$15.9M	\$17.0M	\$13.3M	\$14.3M	\$12.9M	\$12.9M	\$12.3M
Municipal Cigarette Tax		\$1.2M	\$1.4M	\$2.0M	\$1.5M	\$1.5M	\$5.4M	\$5.4M	\$4.1M
Boat Mooring Tax		\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.3M	\$0.9M
Auto Amusement Tax		\$0.4M	\$0.3M	\$0.2M	\$0.1M				
Off Track Betting		\$5.2M	\$5.2M	\$6.9M	\$5.7M		\$5.5M	\$5.0M	\$5.0M
Cannabis Excise tax								\$26.2M	\$76.9M
Sports Wagering									
Total		\$223.9M	\$274.4M	\$318.4M	\$344.3M	\$371.0M	\$425.3M	\$425.3M	\$484.8M
Transaction Taxes		\$348.4M	\$420.3M	\$584.8M	\$647.7M	\$818.1M	\$1,234.1M	\$1,605.3M	\$1,605.3M
Personal Property Lease Transaction		\$124.7M	\$156.6M	\$221.3M	\$142.2M	\$148.3M	\$158.6M	\$158.6M	\$183.7M
Real Property Transfer		\$5.0M	\$5.5M	\$5.7M	\$5.8M	\$6.2M	\$0.9M	\$0.9M	\$0.9M
Motor Vehicle Lessor Tax		\$478.1M	\$582.3M	\$811.8M	\$795.7M	\$972.6M	\$1,393.6M	\$1,393.6M	\$1,790.0M
Total		\$108.5M	\$126.9M	\$135.9M	\$142.8M	\$163.1M	\$189.4M	\$183.5M	\$183.5M
Parking Tax		\$55.6M	\$65.0M	\$66.3M	\$59.8M	\$57.5M	\$63.8M	\$63.8M	\$64.5M
Vehicle Fuel Tax		\$144.6M	\$144.2M	\$165.8M	\$200.5M	\$218.6M	\$244.6M	\$244.6M	\$244.6M
Ground Transportation Tax		\$308.7M	\$336.1M	\$367.9M	\$403.1M	\$439.2M	\$497.9M	\$497.9M	\$492.7M
Total		\$1,531.3M	\$1,767.5M	\$2,123.0M	\$2,201.2M	\$2,435.5M	\$3,002.1M	\$3,002.1M	\$3,564.6M
Proceeds & Transfers In		\$15.0M	\$15.0M	\$15.0M	\$23.0M				
Skyway Long-Term Reserve Interest		\$4.0M	\$4.0M	\$4.0M	\$5.0M				
Parking Meter Revenue Replacement Fund Interest		\$23.0M	\$75.0M	\$75.0M		\$28.0M	\$194.0M	\$194.0M	\$58.7M
Proceeds & Transfers In-Other									
American Rescue Plan Revenue Replacement			\$385.0M	\$152.4M					
Proceeds of Debt									
Sales Tax Securitization Corporation Residual		\$570.2M	\$569.9M	\$619.4M	\$552.7M	\$572.0M	\$492.7M	\$492.7M	\$583.4M
Total		\$612.2M	\$1,048.9M	\$865.8M	\$580.7M	\$600.0M	\$686.7M	\$686.7M	\$642.1M
State Income Tax		\$612.2M	\$1,048.9M	\$865.8M	\$580.7M	\$600.0M	\$686.7M	\$686.7M	\$642.1M
Total		\$262.3M	\$366.6M	\$377.4M	\$430.3M	\$456.2M	\$545.1M	\$545.1M	\$505.9M
Municipal Auto Rental Tax		\$262.3M	\$366.6M	\$377.4M	\$430.3M	\$456.2M	\$545.1M	\$545.1M	\$505.9M
Total		\$3.3M	\$4.0M	\$4.2M	\$4.2M	\$4.8M	\$4.9M	\$4.9M	\$5.0M
Personal Prop Replacement Tax (Corporate Share)		\$3.3M	\$4.0M	\$4.2M	\$4.2M	\$4.8M	\$4.9M	\$4.9M	\$5.0M
Total		\$147.0M	\$163.7M	\$266.0M	\$441.8M	\$276.8M	\$202.6M	\$202.6M	\$227.3M
Reimbursements		\$147.0M	\$163.7M	\$266.0M	\$441.8M	\$276.8M	\$202.6M	\$202.6M	\$227.3M
Total		\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.5M	\$1.1M	\$1.1M	\$1.1M
Charges for Services		\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.5M	\$1.1M	\$1.1M	\$1.1M
Safety		\$414.6M	\$536.2M	\$649.6M	\$878.3M	\$740.3M	\$753.7M	\$753.7M	\$739.3M
Other Charges		\$229.4M	\$288.1M	\$315.5M	\$377.6M	\$364.7M	\$354.9M	\$354.9M	\$355.3M
Inspection		\$28.6M	\$31.3M	\$29.2M	\$34.7M	\$35.1M	\$38.4M	\$38.4M	\$47.6M
Total		\$12.3M	\$12.8M	\$11.3M	\$10.5M	\$10.7M	\$10.1M	\$10.1M	\$10.3M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Corporate Fund

		2021	2022	2023	2024	2025	2026	Projection
Non-Tax Revenue	Charges for Services							
	Current Expenses	\$6.6M	\$7.2M	\$6.6M	\$6.6M	\$9.6M	\$8.0M	\$6.9M
	Information	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$2.2M	\$1.1M
	Total	\$277.9M	\$340.4M	\$363.6M	\$430.5M	\$421.1M	\$413.6M	\$421.1M
	Fines, Forfeitures & Penalties	\$381.5M	\$369.7M	\$302.2M	\$347.9M	\$345.2M	\$481.7M	\$349.0M
	Total	\$381.5M	\$369.7M	\$302.2M	\$347.9M	\$345.2M	\$481.7M	\$349.0M
	Interest Income	\$6.5M	\$6.5M	\$10.3M	\$3.5M	\$58.0M	\$55.5M	\$78.0M
	Total	\$6.5M	\$6.5M	\$10.3M	\$3.5M	\$58.0M	\$55.5M	\$78.0M
	Internal Service Earnings	\$173.1M	\$179.7M	\$184.0M	\$182.9M	\$187.3M	\$202.7M	\$214.0M
	Intergovernmental Funds	\$155.0M	\$230.9M	\$305.9M	\$240.6M	\$229.7M	\$50.5M	\$46.0M
	Other Reimbursements	\$14.1M	\$16.0M	\$25.2M	\$26.5M	\$10.4M	\$10.9M	\$12.9M
	Special Revenue Funds	\$68.6M	\$59.2M	\$71.5M	\$78.0M	\$90.2M	\$93.4M	\$98.1M
	Total	\$410.7M	\$485.8M	\$586.5M	\$528.0M	\$517.6M	\$357.5M	\$371.0M
	Rentals and Leases	\$25.0M	\$25.0M	\$28.8M	\$19.0M	\$9.8M	\$37.4M	\$11.8M
	Sale of Land	\$11.0M	\$2.0M	\$2.0M	\$3.8M	\$2.0M	\$16.0M	\$6.5M
	Sale of Materials	\$0.3M	\$0.3M	\$0.3M	\$0.6M	\$0.1M	\$3.4M	\$3.4M
	Vacation of Streets	\$3.0M	\$2.0M	\$0.9M	\$1.5M	\$2.0M	\$0.7M	\$0.7M
	Advertising Revenue						\$29.3M	\$4.6M
	Total	\$39.3M	\$29.3M	\$32.0M	\$24.8M	\$13.8M	\$86.8M	\$27.1M
	Other Permits and Certificates	\$44.8M	\$43.5M	\$41.5M	\$35.7M	\$45.5M	\$47.4M	\$47.5M
	Building Permits	\$37.0M	\$37.0M	\$37.7M	\$38.9M	\$33.3M	\$32.8M	\$33.3M
	Business Licenses	\$21.7M	\$21.6M	\$26.9M	\$25.3M	\$26.9M	\$33.9M	\$34.5M
	Alcohol Dealers License	\$11.5M	\$12.2M	\$12.9M	\$11.6M	\$13.5M	\$17.3M	\$12.9M
	Prior Period Fines	\$4.2M	\$5.3M	\$4.6M	\$3.8M	\$4.5M	\$4.7M	\$4.7M
	Video Gaming Licenses						\$6.8M	\$3.5M
	Total	\$119.2M	\$119.6M	\$123.6M	\$115.3M	\$123.7M	\$142.9M	\$136.4M
	Municipal Parking	\$7.6M	\$7.6M	\$7.7M	\$7.7M	\$9.9M	\$9.9M	\$9.6M
	Total	\$7.6M	\$7.6M	\$7.7M	\$7.7M	\$9.9M	\$9.9M	\$9.6M
	Other Revenue	\$125.8M	\$124.5M	\$150.0M	\$177.0M	\$155.3M	\$255.8M	\$8.3M
	TIF Surplus							\$117.9M
	Total	\$125.8M	\$124.5M	\$150.0M	\$177.0M	\$155.3M	\$255.8M	\$126.1M
	Corporate Fund Revenue	\$1,368.6M	\$1,483.4M	\$1,575.8M	\$1,634.7M	\$1,644.6M	\$1,803.7M	\$1,518.2M
	Prior Year Available Resources	\$3,926.6M	\$4,836.0M	\$5,214.2M	\$5,294.9M	\$5,420.4M	\$6,246.2M	\$6,464.1M
	Total	\$111.0M	\$51.4M	\$222.1M	\$414.3M	\$367.6M	\$5.0M	\$75.0M
	Grand Total	\$4,037.6M	\$4,887.4M	\$5,436.3M	\$5,709.2M	\$5,788.0M	\$6,251.2M	\$6,539.1M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Special Revenue Funds

		2021	2022	Appropriation 2023	2024	2025	2026	Projection 2027
0300 - Vehicle Tax Fund	Contracted Abandoned Auto Tow	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$2.2M	\$2.6M	\$2.5M
	Sale of Impounded Automobiles	\$2.5M	\$3.0M	\$3.0M	\$3.0M			
	Transfers In	\$0.6M	\$1.0M					
	Vehicle Tax	\$123.5M	\$128.0M	\$125.1M	\$128.8M	\$126.2M	\$129.0M	\$129.0M
	Subtotal	\$126.6M	\$131.5M	\$128.1M	\$131.8M	\$128.5M	\$131.6M	\$131.5M
	Other Reimbursements	\$40.6M	\$63.7M	\$93.9M	\$96.6M	\$96.3M	\$99.9M	\$105.6M
	Pavement Cut Fees	\$16.2M	\$15.9M	\$16.8M	\$22.3M	\$28.8M	\$16.6M	\$16.6M
	Impoundment Fees	\$8.7M	\$8.5M	\$9.7M	\$12.9M	\$14.7M	\$13.2M	\$13.2M
	Other Revenue	\$2.4M	\$11.2M	\$1.5M	\$3.8M	\$9.9M	\$12.1M	\$12.1M
	Subtotal	\$67.9M	\$99.3M	\$121.9M	\$135.5M	\$149.8M	\$145.3M	\$147.5M
0310 - Motor Fuel Tax Fund	Prior Year Available Resources		\$4.4M	\$4.4M	\$2.0M			
	Fund Total	\$194.5M	\$230.8M	\$254.4M	\$269.3M	\$278.2M	\$276.9M	\$279.1M
	Capital Funding				\$10.2M			
	Distributive Share of State Motor Fuel Tax	\$99.7M	\$109.0M	\$113.3M	\$116.0M	\$116.8M	\$129.4M	\$140.7M
	Transfers In	\$6.0M						
	Subtotal	\$99.7M	\$115.0M	\$113.3M	\$126.2M	\$116.8M	\$129.4M	\$140.7M
	Interest		\$4.3M	\$9.3M	\$2.6M	\$4.4M	\$0.6M	\$2.3M
	Other Revenue		\$4.3M	\$9.3M	\$2.6M	\$4.4M	\$0.6M	\$2.3M
	Subtotal	\$14.9M	\$3.4M	\$22.9M	\$27.5M	\$27.5M	\$17.8M	\$17.2M
	Subtotal	\$14.9M	\$3.4M	\$22.9M	\$27.5M	\$27.5M	\$17.8M	\$17.2M
0346 - Library Fund	Fund Total	\$14.9M	\$3.4M	\$22.9M	\$27.5M	\$27.5M	\$17.8M	\$17.2M
	Fine Receipts	\$0.1M	\$0.1M	\$0.2M	\$0.3M	\$10.9M	\$18.6M	\$9.4M
	Transfers In	\$0.1M	\$0.1M	\$0.2M	\$0.3M	\$10.9M	\$18.6M	\$9.4M
	Subtotal	\$0.1M	\$0.1M	\$0.2M	\$0.3M	\$10.9M	\$18.6M	\$9.4M
	Proceeds of Debt	\$114.6M	\$114.6M	\$114.6M	\$117.3M	\$125.9M	\$125.9M	\$125.9M
	Corporate Fund Subsidy	\$3.3M	\$3.3M					
	Rental of Facilities	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$3.10M
	Interest	\$0.6M	\$0.4M	\$0.0M	\$0.0M	\$0.2M	\$0.2M	\$0.0M
	Other Revenue	\$115.3M	\$118.4M	\$115.2M	\$117.8M	\$117.5M	\$126.6M	\$157.6M
	Subtotal	\$10.4M	\$10.8M	\$24.0M	\$18.5M	\$19.5M	\$6.4M	\$6.4M
0353 - Emergency Communication Fund	Prior Year Available Resources	\$129.3M	\$129.3M	\$129.3M	\$144.8M	\$147.9M	\$151.6M	\$166.9M
	Fund Total	\$129.3M	\$129.3M	\$129.3M	\$144.8M	\$147.9M	\$151.6M	\$166.9M
	Transfers In	\$11.7M	\$11.7M	\$20.9M	\$7.8M			
	Subtotal	\$11.7M	\$11.7M	\$20.9M	\$7.8M			
	Telephone Surcharge	\$135.9M	\$143.2M	\$158.0M	\$167.2M	\$168.5M	\$168.5M	\$168.4M
	Subtotal	\$135.9M	\$143.2M	\$158.0M	\$167.2M	\$168.5M	\$168.5M	\$168.4M
	Prior Year Available Resources	\$24.6M	\$21.0M	\$4.3M	\$8.6M	\$9.3M	\$9.3M	\$19.4M
	Subtotal	\$24.6M	\$21.0M	\$4.3M	\$8.6M	\$9.3M	\$9.3M	\$19.4M
	Fund Total	\$160.5M	\$175.9M	\$183.1M	\$183.7M	\$188.5M	\$187.8M	\$187.8M
	Hotel Operators' Occupation Tax	\$14.2M	\$19.2M	\$26.9M	\$27.9M	\$36.5M	\$37.6M	\$38.4M
0355 - Special Events and Municipal Hotel Operators' Occupation Tax Fund	Corporate Fund Subsidy	\$9.5M	\$9.5M	\$26.9M	\$27.9M	\$36.5M	\$37.6M	\$38.4M
	Recreation Fees and Charges	\$5.0M	\$8.3M	\$8.8M	\$9.7M	\$12.9M	\$9.8M	\$9.1M
	Other Revenue	\$6.5M	\$6.5M	\$13.0M	\$18.5M	\$22.7M	\$22.7M	\$6.5M
	Rental and Charges	\$0.9M	\$1.2M	\$2.0M	\$1.5M	\$2.4M	\$1.6M	\$1.6M
	Subtotal	\$12.4M	\$25.5M	\$17.3M	\$24.2M	\$33.8M	\$35.2M	\$28.5M
	Prior Year Available Resources		\$1.9M	\$1.9M	\$14.4M			
	Subtotal		\$1.9M	\$1.9M	\$14.4M			
	Fund Total	\$26.6M	\$44.6M	\$46.1M	\$66.4M	\$70.2M	\$72.9M	\$66.9M
	Fines, Forfeitures, and Penalties	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.0M	\$0.1M	\$0.0M
	Subtotal	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.0M	\$0.1M	\$0.0M
0994 - Controlled Substances Fund	Interest							
	Subtotal							
	Prior Year Available Resources					\$0.1M	\$0.0M	\$0.1M
	Fund Total	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M	\$0.1M
	Interest Income	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.5M	\$0.5M
	Subtotal	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.5M	\$0.5M
	Corporate Fund Subsidy	\$9.6M	\$9.6M					
	Building Permits	\$20.0M	\$24.6M	\$24.6M	\$5.9M	\$1.4M	\$0.9M	\$3.6M
	Subtotal	\$20.0M	\$24.6M	\$24.6M	\$5.9M	\$1.4M	\$0.9M	\$3.6M
	Prior Year Available Resources	\$10.0M	\$9.3M	\$9.0M	\$4.5M			\$8.1M
0809 - CTA Real Property Transfer Tax Fund	Fund Total	\$30.0M	\$33.9M	\$33.6M	\$4.5M	\$2.0M	\$1.4M	\$11.2M
	Real Property Transfer	\$49.9M	\$63.0M	\$63.0M	\$12.2M	\$2.0M	\$1.4M	\$63.4M
	Subtotal	\$49.9M	\$63.0M	\$63.0M	\$12.2M	\$2.0M	\$1.4M	\$63.4M
	Fund Total	\$13.5M	\$17.1M	\$16.8M	\$17.9M	\$20.8M	\$23.4M	\$26.6M
	Tax Increment Financing Administrative Reimbursement	\$13.5M	\$17.1M	\$16.8M	\$17.9M	\$20.8M	\$23.4M	\$26.6M
	Subtotal	\$13.5M	\$17.1M	\$16.8M	\$17.9M	\$20.8M	\$23.4M	\$26.6M
	Fund Total	\$10.8M	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$75.0M
	Safety	\$10.8M	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$75.0M
	Subtotal	\$10.8M	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$75.0M
	Transfers In	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$30.0M	\$6.0M
0825 - Chicago Police CTA Detail Fund	Subtotal	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$30.0M	\$6.0M
	Fund Total	\$10.8M	\$10.8M	\$30.0M	\$30.0M	\$30.0M	\$30.0M	\$6.0M
0826 - Chicago Parking Meters	Municipal Parking	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$10.9M
	Subtotal	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$10.9M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Special Revenue Funds

		2021	2022	Appropriation 2023	2024	2025	2026	Projection 2027
0826 - Chicago Parking Meters	Fund Total	\$10.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$6.5M	\$16.9M
	Sanitation	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
	Prior Year Available Resources	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
	Subtotal	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
0832 - Garbage Collection Fund	Fund Total	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
	Prior Year Available Resources	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
	Subtotal	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
	Subtotal	\$6.2M	\$6.2M	\$6.1M	\$6.3M	\$6.4M	\$6.4M	\$6.4M
0839 - Human Capital Innovation Fund	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0840 - Houseshare Surcharge - Homeless	Fund Total	\$0.8M	\$4.5M	\$6.0M	\$6.0M	\$6.0M	\$6.0M	\$6.0M
	Prior Year Available Resources	\$0.8M	\$4.5M	\$6.0M	\$6.0M	\$6.0M	\$6.0M	\$6.0M
	Subtotal	\$0.8M	\$4.5M	\$6.0M	\$6.0M	\$6.0M	\$6.0M	\$6.0M
	Subtotal	\$0.8M	\$4.5M	\$6.0M	\$6.0M	\$6.0M	\$6.0M	\$6.0M
0841 - Neighborhood Opportunity Fund	Fund Total	\$6.6M	\$6.5M	\$12.9M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Corporate Fund Subsidy	\$6.6M	\$6.5M	\$12.9M	\$6.5M	\$6.5M	\$6.5M	\$6.5M
	Interest	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M
	Building Permits	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M
0842 - Foreign Fire Insurance Tax Fund	Fund Total	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M
	Prior Year Available Resources	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M
	Subtotal	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M
	Subtotal	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M	\$11.5M
0843 - Houseshare Surcharge - Domestic Violence	Fund Total	\$16.5M	\$20.4M	\$27.1M	\$25.3M	\$25.3M	\$25.3M	\$25.3M
	Prior Year Available Resources	\$16.5M	\$20.4M	\$27.1M	\$25.3M	\$25.3M	\$25.3M	\$25.3M
	Subtotal	\$16.5M	\$20.4M	\$27.1M	\$25.3M	\$25.3M	\$25.3M	\$25.3M
	Subtotal	\$16.5M	\$20.4M	\$27.1M	\$25.3M	\$25.3M	\$25.3M	\$25.3M
0853 - WheelChair Accessible Vehicle Fund	Fund Total	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M
	Prior Year Available Resources	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M
	Subtotal	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M
	Subtotal	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M	\$2.2M
0864 - Cable Local Origination Fund	Fund Total	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Prior Year Available Resources	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Subtotal	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Subtotal	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
0867 - Protecting Care Fund	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0870 - Cannabis Regulation Tax	Fund Total	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Prior Year Available Resources	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Subtotal	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
	Subtotal	\$2.8M	\$4.3M	\$5.2M	\$4.7M	\$4.6M	\$4.6M	\$4.6M
0889 - Opioid Settlement Fund	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0890 - Vaping Settlement Fund	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0892 - Construction and Demolition Debris Mgmt	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0893 - Houseshare Surcharge - Homeless Services	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
0894 - Houseshare Surcharge - Domestic Violence	Fund Total	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Prior Year Available Resources	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M
	Subtotal	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M	\$2.3M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Special Revenue Funds

		Appropriation					Projection	
		2021	2022	2023	2024	2025	2026	2027
0B94 - Houseshare Surcharge - Domestic Violence 0B99 - Casino Community Benefits Fund	Fund Total							
	Casino Impact Fee				\$11.1M	\$9.8M	\$6.2M	\$5.7M
	Subtotal							\$2.0M
0D43 - Neighborhoods Opportunity Fund	Fund Total							\$2.0M
	Land Sale Proceeds				\$5.9M	\$5.9M	\$3.8M	\$2.6M
	Interest			\$1.1M	\$5.9M	\$5.9M	\$3.8M	\$2.6M
	Building Permits			\$25.9M	\$3.1M	\$2.8M	\$1.8M	\$2.0M
				\$27.0M	\$3.2M	\$4.4M	\$2.8M	\$3.2M
	Prior Year Available Resources			\$27.1M	\$6.3M	\$7.2M	\$4.6M	\$5.2M
	Subtotal			\$27.1M	\$51.8M	\$53.9M	\$58.7M	\$65.4M
0D44 - Citywide Adopt-a-landmark Fund	Fund Total							\$65.4M
	Interest			\$54.1M	\$51.8M	\$53.9M	\$58.7M	\$65.4M
	Building Permits			\$3.2M	\$63.9M	\$67.0M	\$67.0M	\$73.2M
	Prior Year Available Resources			\$3.2M	\$0.4M	\$0.5M	\$0.4M	\$0.4M
				\$8.3M	\$0.8M	\$0.5M	\$0.4M	\$0.4M
	Subtotal			\$8.3M	\$10.0M	\$10.5M	\$9.0M	\$7.0M
	Subtotal			\$11.6M	\$10.8M	\$11.1M	\$9.4M	\$7.4M
0D45 - Local Impact Fund	Fund Total							\$0.4M
	Interest			\$0.1M	\$0.4M	\$0.0M	\$0.4M	\$0.4M
	Building Permits			\$3.2M	\$0.4M	\$0.5M	\$0.4M	\$0.4M
	Prior Year Available Resources			\$8.1M	\$11.5M	\$12.3M	\$12.5M	\$12.5M
	Subtotal			\$11.5M	\$12.3M	\$12.9M	\$12.9M	\$12.9M
Grand Total		\$895.9M	\$974.5M	\$1,129.2M	\$1,179.8M	\$1,179.8M	\$1,211.9M	\$1,394.7M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Enterprise Funds

		Appropriation					Projection
		2021	2022	2023	2024	2025	
0200 - Water Fund	Water Fees	\$740.2M	\$746.8M	\$817.7M	\$812.8M	\$829.4M	\$899.7M
	Capital Funding						\$28.4M
	Interest Earning	\$3.0M	\$3.0M	\$3.0M	\$10.0M	\$10.0M	\$12.9M
	Miscellaneous and Other	\$18.0M	\$18.0M	\$25.0M	\$25.0M	\$25.0M	\$19.5M
	Prior Year Available Resources	\$12.5M	\$17.5M	\$44.2M	\$56.4M	\$14.5M	\$9.2M
	Transfers In	\$10.0M	\$10.0M	\$44.0M	\$46.6M	\$37.8M	\$51.3M
0314 - Sewer Fund	Total	\$783.7M	\$795.3M	\$933.9M	\$950.8M	\$916.7M	\$1,029.0M
	Sewer Fees	\$355.9M	\$354.0M	\$397.5M	\$387.0M	\$396.0M	\$426.4M
	Capital Funding						\$2.8M
	Interest Earning	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$17.1M
	Miscellaneous and Other	\$12.7M	\$16.2M	\$12.7M	\$12.7M	\$0.9M	\$10.3M
	Prior Year Available Resources	\$1.0M	\$1.5M	\$34.9M	\$28.6M	\$51.6M	\$14.5M
0610 - Midway Airport Fund	Transfers In	\$4.1M	\$4.1M	\$10.5M	\$10.9M	\$2.7M	\$28.5M
	Total	\$375.7M	\$377.8M	\$457.7M	\$441.2M	\$453.2M	\$490.3M
	Rates, Charges and Other	\$336.6M	\$349.7M	\$370.5M	\$391.5M	\$399.3M	\$449.8M
0740 - O'Hare Airport Fund	Total	\$336.6M	\$349.7M	\$370.5M	\$391.5M	\$399.3M	\$449.8M
	Rates, Charges and Other	\$1,521.9M	\$1,588.8M	\$1,666.3M	\$1,747.0M	\$1,941.5M	\$2,127.1M
	Total	\$1,521.9M	\$1,588.8M	\$1,666.3M	\$1,747.0M	\$1,941.5M	\$2,127.1M
Grand Total		\$3,017.8M	\$3,111.6M	\$3,428.4M	\$3,530.5M	\$3,710.7M	\$4,096.3M

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Debt Service Funds

		Appropriation				Projection			
		2021	2022	2023	2024	2025	2026	2027	
0383 - Motor Fuel Tax Fund Debt Service	Motor Fuel Tax	\$5.8M							
	Interest and Other Revenue	\$2.7M	\$7.0M						
	Proceeds of Debt								
	Subtotal	\$8.4M	\$7.0M						
	Prior Year Available Resources	\$4.1M	\$11.7M						
0510 - General Obligation Bond Redemption and Interest Fund	Subtotal	\$4.1M	\$11.7M						
	Fund Total	\$12.5M	\$18.7M						
	Property Tax Levy	\$90.5M	\$144.1M	\$174.4M	\$239.7M	\$272.9M	\$314.6M	\$326.2M	
	Corporate Fund Subsidy		\$413.6M	\$342.1M	\$252.6M	\$144.7M	\$90.5M	\$162.7M	
	Interest and Other Revenue	\$437.3M	\$30.9M	\$10.8M					
0521 - Property Tax Levy Fund	Transfers In						\$25.0M		
	Subtotal	\$527.8M	\$588.5M	\$527.4M	\$492.3M	\$417.7M	\$430.1M	\$488.9M	
	Prior Year Available Resources								
	Subtotal	\$527.8M	\$588.5M	\$527.4M	\$492.3M	\$417.7M	\$430.1M	\$488.9M	
	Fund Total	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$131.2M	\$131.2M	
0525 - Emergency Communication Bond Redemption and Interest Fund	Property Tax Levy								
	Interest and Other Revenue								
	Transfers In								
	Subtotal	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$131.2M	\$131.2M	
	Prior Year Available Resources								
0549 - City College Bond Redemption and Interest Fund	Subtotal	\$119.4M	\$119.4M	\$119.4M	\$122.0M	\$122.0M	\$131.2M	\$131.2M	
	Fund Total	\$15.6M	\$16.4M						
	Telephone Surcharge & Interest	\$15.6M	\$16.4M						
	Transfers In								
	Subtotal	\$15.6M	\$16.4M						
Grand Total	Prior Year Available Resources	\$0.8M							
	Subtotal	\$0.8M							
	Fund Total	\$16.4M	\$16.4M						
	Property Tax Levy	\$34.0M	\$34.0M	\$28.8M					
	Interest and Other Revenue								
Grand Total	Transfers In								
	Subtotal	\$34.0M	\$34.0M	\$28.8M					
	Prior Year Available Resources			\$5.0M					
	Subtotal	\$34.0M	\$34.0M	\$33.8M					
	Fund Total	\$710.2M	\$777.1M	\$680.5M	\$614.3M	\$539.7M	\$561.3M	\$620.1M	

2027 BUDGET OVERVIEW

BUDGET DETAIL

REVENUE

Pension Funds

	2021	2022	Appropriation		2025	2026	Proposed 2027
			2023	2024			
0681 - Municipal Employees' Annuity and Benefit Fund	Property Tax Levy	\$166.6M	\$166.6M	\$166.6M	\$167.9M	\$167.9M	\$170.0M
	Library Property Tax Levy	\$5.5M	\$8.8M	\$8.8M	\$8.8M	\$8.8M	\$8.8M
	Corporate Fund Payment	\$49.8M	\$284.7M	\$358.2M	\$134.8M	\$128.8M	\$410.2M
	Water-Sewer Utility Tax	\$206.5M	\$206.0M	\$216.3M	\$221.3M	\$222.4M	\$223.5M
	Emergency Communication Fund	\$17.4M	\$27.6M	\$25.1M	\$21.9M	\$22.4M	\$25.5M
	Library Fund Payment	\$4.7M	\$4.7M	\$4.7M	\$4.7M	\$4.7M	\$4.7M
	Water Fund Payment	\$37.0M	\$59.7M	\$59.3M	\$53.0M	\$55.6M	\$58.7M
	Sewer Fund Payment	\$10.3M	\$16.3M	\$15.1M	\$13.3M	\$14.3M	\$15.9M
	Midway Fund Payment	\$8.6M	\$11.8M	\$10.3M	\$9.4M	\$10.9M	\$12.3M
	O'Hare Fund Payment	\$39.8M	\$65.7M	\$60.6M	\$54.0M	\$60.3M	\$61.9M
	Water-Sewer Escrow	\$36.8M	\$115.0M	\$50.0M	\$43.5M	\$0.0M	\$0.0M
	Corporate Fund Supplemental Pension Allocation		\$70.6M	\$142.3M	\$396.6M	\$400.1M	\$114.2M
	Emergency Communication Supplemental Pension Allocation		\$4.6M	\$5.3M	\$5.0M	\$4.8M	\$4.2M
	Midway Fund Supplemental Pension Allocation		\$1.9M	\$2.2M	\$2.0M	\$2.0M	\$1.7M
	O'Hare Fund Supplemental Pension Allocation		\$11.1M	\$12.7M	\$12.1M	\$11.5M	\$10.2M
0682 - Laborers' and Retirement Board Employees' Annuity and Benefit Fund	Sewer Fund Supplemental Pension Allocation		\$2.8M	\$3.2M	\$3.0M	\$2.9M	\$2.6M
	Video Gaming Tax						\$6.2M
	Water Fund Supplemental Pension Allocation		\$10.9M	\$12.4M	\$11.8M	\$11.3M	\$10.0M
	Fund Total	\$582.9M	\$1,084.7M	\$1,127.8M	\$1,131.5M	\$1,133.3M	\$1,145.3M
	Property Tax Levy	\$56.0M	\$56.0M	\$56.0M	\$54.7M	\$54.7M	\$52.6M
	Corporate Fund Payment	\$13.3M	\$22.4M	\$15.4M	\$32.5M	\$33.3M	\$30.7M
	Water Fund Payment	\$9.6M	\$17.6M	\$19.9M	\$21.6M	\$21.9M	\$21.7M
	Sewer Fund Payment	\$14.4M	\$12.7M	\$13.2M	\$14.9M	\$14.5M	\$14.8M
	Midway Fund Payment	\$5.9M	\$2.2M	\$2.0M	\$2.3M	\$3.4M	\$3.8M
	O'Hare Fund Payment		\$7.9M	\$7.7M	\$8.6M	\$11.2M	\$11.1M
	Corporate Fund Supplemental Pension Allocation		\$7.5M	\$12.6M	\$12.5M	\$9.0M	\$7.7M
	Midway Fund Supplemental Pension Allocation		\$0.2M	\$0.4M	\$0.4M	\$0.3M	\$0.2M
	O'Hare Fund Supplemental Pension Allocation		\$0.8M	\$1.4M	\$1.4M	\$1.0M	\$0.9M
	Sewer Fund Supplemental Pension Allocation		\$1.4M	\$2.4M	\$2.4M	\$1.7M	\$1.5M
	Water Fund Supplemental Pension Allocation		\$2.1M	\$3.6M	\$3.6M	\$2.6M	\$2.2M
0683 - Policemen's Annuity and Benefit Fund	Fund Total	\$86.2M	\$126.3M	\$149.9M	\$158.5M	\$153.3M	\$147.0M
	Property Tax Levy	\$801.4M	\$813.5M	\$813.5M	\$813.5M	\$813.5M	\$813.5M
	Corporate Fund Payment		\$23.1M	\$104.1M	\$227.7M	\$206.1M	\$159.3M
	Midway Fund Payment	\$4.3M	\$4.7M	\$4.3M	\$4.5M	\$5.3M	\$4.9M
	O'Hare Fund Payment	\$13.1M	\$13.8M	\$13.9M	\$14.5M	\$16.8M	\$15.2M
	Casino Gaming Revenue			\$28.8M	\$25.0M	\$11.8M	\$28.9M
	Corporate Fund Supplemental Pension Allocation			\$87.6M	\$78.2M	\$65.9M	\$164.0M
	Midway Fund Supplemental Pension Allocation			\$0.5M	\$0.4M	\$0.4M	\$0.9M
	O'Hare Fund Supplemental Pension Allocation			\$1.4M	\$1.3M	\$1.1M	\$2.7M
	Fund Total	\$818.9M	\$973.2M	\$1,041.5M	\$1,142.5M	\$1,145.1M	\$1,189.4M
	Property Tax Levy	\$359.5M	\$367.0M	\$367.0M	\$367.0M	\$367.0M	\$367.0M
	Corporate Fund Payment		\$38.1M	\$54.6M	\$58.8M	\$48.9M	\$67.5M
	Midway Fund Payment	\$4.9M	\$5.5M	\$5.9M	\$6.1M	\$6.0M	\$6.3M
	O'Hare Fund Payment	\$18.5M	\$20.0M	\$21.5M	\$22.2M	\$21.9M	\$23.1M
	Casino Gaming Revenue			\$11.2M	\$10.0M	\$12.9M	\$11.6M
0684 - Firemen's Annuity and Benefit Fund	Corporate Fund Supplemental Pension Allocation			\$36.2M	\$26.5M	\$10.8M	\$37.5M
	Midway Fund Supplemental Pension Allocation			\$0.5M	\$0.4M	\$0.2M	\$0.6M
	O'Hare Fund Supplemental Pension Allocation			\$1.9M	\$1.4M	\$0.8M	\$2.0M
	Fund Total	\$382.8M	\$414.5M	\$482.5M	\$487.8M	\$474.0M	\$515.6M
	Grand Total	\$1,870.8M	\$2,332.3M	\$2,666.7M	\$2,807.1M	\$2,899.7M	\$2,997.3M

2027 BUDGET OVERVIEW

BUDGET DETAIL

EXPENDITURES

Appropriations By Function

Local Funds

	2021	2022	2023	2024	2025	2026	Proposed 2027
Finance and Administration	Office of The Mayor	\$10.3M	\$11.6M	\$11.9M	\$17.9M	\$16.8M	\$17.7M
	Office of Budget And Management	\$3.2M	\$3.6M	\$3.8M	\$4.5M	\$4.6M	\$5.2M
	Department of Technology and Innovation			\$0.0M	\$53.8M	\$56.1M	\$64.3M
	City Clerk	\$10.5M	\$11.9M	\$12.3M	\$15.3M	\$15.1M	\$15.7M
	Department of Finance	\$82.5M	\$94.1M	\$96.0M	\$101.8M	\$105.2M	\$113.2M
	City Treasurer	\$4.0M	\$4.8M	\$5.7M	\$6.3M	\$6.5M	\$8.6M
	Department of Administrative Hearings	\$7.8M	\$8.2M	\$8.4M	\$8.8M	\$8.6M	\$8.5M
	Department of Law	\$37.6M	\$40.1M	\$41.9M	\$46.2M	\$45.8M	\$47.8M
	Department of Human Resources	\$6.8M	\$7.8M	\$10.3M	\$12.4M	\$12.4M	\$12.9M
	Department of Procurement Services	\$8.5M	\$10.3M	\$12.6M	\$14.6M	\$13.9M	\$14.6M
	Department of Fleet and Facility Management	\$377.3M	\$432.2M	\$485.3M	\$484.1M	\$505.4M	\$557.8M
	Total	\$548.5M	\$624.5M	\$688.3M	\$765.8M	\$790.5M	\$883.6M
	Department of Streets and Sanitation	\$283.1M	\$308.0M	\$311.5M	\$350.2M	\$349.9M	\$374.1M
	Chicago Department of Transportation	\$178.5M	\$201.4M	\$212.4M	\$236.1M	\$233.9M	\$240.1M
	Department of Aviation	\$584.7M	\$608.5M	\$663.4M	\$736.1M	\$832.3M	\$919.6M
	Department of Water Management	\$292.1M	\$312.3M	\$357.4M	\$374.8M	\$400.5M	\$447.0M
	Total	\$1,338.5M	\$1,430.1M	\$1,544.6M	\$1,697.3M	\$1,816.6M	\$2,081.9M
	Office of Public Safety Administration	\$99.2M	\$117.3M	\$134.3M	\$139.1M	\$126.3M	\$118.6M
	Police Board	\$0.6M	\$0.6M	\$0.6M	\$0.6M	\$0.5M	\$0.5M
Public Safety	Chicago Police Department	\$1,600.2M	\$1,747.5M	\$1,775.5M	\$1,803.3M	\$1,885.0M	\$2,023.3M
	Office of Emergency Management and Communications	\$80.0M	\$77.4M	\$77.8M	\$83.2M	\$81.0M	\$91.5M
	Chicago Fire Department	\$683.6M	\$715.3M	\$704.7M	\$705.3M	\$633.5M	\$862.4M
	Civilian Office of Police Accountability	\$13.3M	\$14.7M	\$15.0M	\$16.8M	\$15.1M	\$17.0M
	Community Commission for Public Safety and Accountability		\$3.4M	\$3.2M	\$4.0M	\$4.0M	\$4.1M
	Total	\$2,476.9M	\$2,676.2M	\$2,711.3M	\$2,752.3M	\$2,745.3M	\$3,112.6M
	Department of Public Health	\$57.3M	\$64.1M	\$70.3M	\$95.2M	\$91.4M	\$105.0M
	Commission on Human Relations	\$1.1M	\$1.2M	\$1.2M	\$1.4M	\$1.5M	\$1.7M
	Mayor's Office for People With Disabilities	\$1.9M	\$2.5M	\$2.9M	\$3.5M	\$3.3M	\$3.4M
	Department of Family and Support Services	\$105.8M	\$108.1M	\$133.8M	\$144.1M	\$187.5M	\$213.9M
City Development	Chicago Public Library	\$72.2M	\$82.2M	\$85.8M	\$89.9M	\$88.8M	\$95.5M
	Total	\$238.3M	\$258.1M	\$294.0M	\$334.1M	\$372.6M	\$419.3M
	Department of Housing	\$39.6M	\$34.1M	\$44.8M	\$22.6M	\$13.2M	\$38.2M
	Department of Cultural Affairs and Special Events	\$20.5M	\$29.2M	\$30.5M	\$39.8M	\$44.3M	\$47.5M
	Department of Planning and Development	\$81.1M	\$71.0M	\$99.5M	\$110.4M	\$115.7M	\$120.2M
Regulatory	Total	\$141.1M	\$134.3M	\$174.8M	\$172.8M	\$173.2M	\$171.5M
	Office of Inspector General	\$11.0M	\$15.0M	\$13.0M	\$14.2M	\$14.2M	\$14.5M
	Department of Buildings	\$26.4M	\$27.8M	\$30.4M	\$39.9M	\$39.5M	\$40.5M
	Department of Business Affairs and Consumer Protection	\$19.8M	\$21.4M	\$22.2M	\$24.2M	\$31.3M	\$36.6M
	Department of Environment			\$0.7M	\$1.8M	\$1.9M	\$8.0M
	Chicago Animal Care and Control	\$7.0M	\$7.2M	\$7.0M	\$7.7M	\$7.5M	\$9.5M
	License Appeal Commission	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M	\$0.2M
Legislative and Elections	Board of Ethics	\$0.9M	\$0.9M	\$0.9M	\$1.0M	\$1.0M	\$1.0M
	City Council	\$65.2M	\$72.5M	\$74.5M	\$89.0M	\$95.6M	\$101.7M
	Board of Election Commissioners	\$28.5M	\$34.6M	\$35.5M	\$36.8M	\$36.8M	\$39.4M
General Financing Requirements	Total	\$13.9M	\$25.8M	\$56.6M	\$34.5M	\$28.5M	\$27.9M
	Total	\$42.4M	\$60.4M	\$92.1M	\$71.3M	\$65.3M	\$87.9M
	Finance General	\$5,681.3M	\$6,826.8M	\$7,761.5M	\$7,958.2M	\$8,065.7M	\$8,190.9M
	Total	\$5,681.3M	\$6,826.8M	\$7,761.5M	\$7,958.2M	\$8,065.7M	\$8,190.9M
Deductions	Total	\$10,532.3M	\$12,083.0M	\$13,341.0M	\$13,840.8M	\$14,124.7M	\$15,647.5M
	Deduct Transfers between Funds						
	Deduct Proceeds of Debt						
	Total	\$619.5M	\$1,345.5M	\$1,449.3M	\$1,451.4M	\$1,622.5M	\$1,700.1M
Grand Total	Total	\$114.6M	\$114.6M	\$114.6M	\$117.1M	\$117.1M	\$125.9M
	Total	\$734.1M	\$1,460.0M	\$1,563.9M	\$1,568.6M	\$1,739.6M	\$2,009.7M
	Total	\$734.1M	\$1,460.0M	\$1,563.9M	\$1,568.6M	\$1,739.6M	\$2,009.7M
Grand Total		\$9,798.1M	\$10,622.9M	\$11,777.1M	\$12,272.2M	\$12,385.0M	\$13,637.8M

2027 BUDGET OVERVIEW

BUDGET DETAIL

PERSONNEL

Positions and Full Time Equivalents By Function

All Funds

	2021		2022		2023		2024		2025		2026		2027 Proposed	
	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE	POS	FTE
Finance and Administration	Office of The Mayor													
	Office of Budget And Management													
	Department of Technology and Innovation													
	City Clerk													
	518	634	593	629	640	640	627	663	609	645	618	654	623	659
	City Treasurer													
	30	30	35	35	39	39	40	40	42	43	40	40	40	40
	Department of Administrative Hearings													
	39	39	40	40	40	40	40	40	39	39	39	39	39	39
	Department of Law													
Infrastructure Services	Department of Human Resources													
	75	75	83	83	131	131	134	134	122	122	119	119	119	119
	Department of Procurement Services													
	93	93	105	105	133	133	136	136	130	130	126	126	126	126
	Department of Fleet and Facility Management													
	1,125	1,125	1,158	1,158	1,301	1,301	1,065	1,065	1,042	1,042	1,031	1,031	1,040	1,040
	Total													
	2,504	2,649	2,658	2,724	2,919	2,984	2,919	2,984	2,782	2,836	2,779	2,832	2,801	2,854
	Department of Streets and Sanitation													
	2,130	2,189	2,162	2,234	2,180	2,276	2,221	2,294	2,190	2,256	2,154	2,214	2,238	2,298
Public Safety	Chicago Department of Transportation													
	1,181	1,313	1,324	1,484	1,341	1,539	1,345	1,591	1,351	1,576	1,262	1,488	1,274	1,500
	Department of Aviation													
	1,780	1,971	1,900	2,088	1,969	2,157	2,095	2,282	2,205	2,392	2,256	2,443	2,289	2,476
	Department of Water Management													
	1,752	2,157	1,787	2,192	1,809	2,483	1,808	2,482	1,818	2,492	1,818	2,492	1,818	2,501
	Total													
	6,843	7,630	7,173	7,998	7,299	8,455	7,469	8,648	7,564	8,716	7,490	8,636	7,619	8,774
	Office of Public Safety Administration													
	350	350	354	354	362	362	386	386	383	383	372	372	372	372
City Development	Police Board													
	2	2	2	2	2	2	2	2	2	2	2	2	2	2
	Chicago Police Department													
	14,051	14,095	14,058	14,102	14,093	14,137	14,047	14,111	13,742	13,806	13,728	13,792	13,742	13,806
	Office of Emergency Management and Communications													
	834	1,060	849	961	850	962	858	970	871	983	871	970	871	970
	Chicago Fire Department													
	5,124	5,124	5,140	5,140	5,145	5,145	5,152	5,152	5,145	5,145	5,141	5,141	5,142	5,142
	Civilian Office of Police Accountability													
	140	140	150	150	154	154	157	157	154	154	150	150	144	144
Community Services	Community Commission for Public Safety and Accountability													
	Total													
	20,501	20,770	20,567	20,723	20,630	20,786	20,631	20,807	20,325	20,501	20,293	20,456	20,302	20,465
	Department of Housing													
	81	81	92	92	112	112	118	118	123	123	122	122	122	122
	Department of Cultural Affairs and Special Events													
	65	66	77	78	81	82	81	82	80	81	80	80	82	82
	Department of Planning and Development													
	169	169	178	178	191	191	201	201	195	195	194	194	193	193
	Total													
	315	316	347	348	384	384	400	401	398	399	396	396	397	397
Regulatory	Department of Public Health													
	Commission on Human Relations													
	31	31	36	36	41	41	41	41	40	40	40	40	41	41
	Mayor's Office For People With Disabilities													
	381	421	377	417	395	435	415	455	403	443	393	433	399	439
	Department of Family and Support Services													
	913	1,139	914	1,140	926	1,152	926	1,152	905	1,102	907	1,105	907	1,105
	Chicago Public Library													
	Total													
	2,169	2,439	2,205	2,475	2,482	2,752	2,572	2,842	2,409	2,650	2,119	2,363	2,154	2,396
Legislative and Elections	Office of Inspector General													
	103	103	115	115	125	125	124	124	121	121	118	118	110	110
	Department of Buildings													
	260	260	271	271	288	288	290	290	280	279	279	279	279	279
	Department of Business Affairs and Consumer Protection													
	179	184	191	197	206	212	215	221	206	212	202	208	193	197
	Department of Environment													
	10	10	14	14	14	14	14	14	14	14	79	79	79	79
	Chicago Animal Care and Control													
	67	77	70	80	76	82	76	82	73	79	81	87	85	91
Legislative and Elections	License Appeal Commission													
	1	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	8
	Total													
	618	633	656	672	714	726	728	740	703	714	768	779	755	764
	City Council													
	212	212	212	212	212	212	263	263	265	265	265	265	265	265
	Board of Election Commissioners													
	118	118	121	121	121	121	122	122	122	122	122	122	122	122
	Total													
	330	330	333	333	333	333	385	385	387	387	387	387	387	387
Grand Total											35,104	36,807	34,568	36,203
											36,420	38,807	35,849	36,037

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.

2027 BUDGET OVERVIEW

BUDGET DETAIL

PERSONNEL

Full Time Equivalents By Fund Type

All Funds

	Corporate Fund			Special Revenue Funds			Enterprise Funds			Grant Funds			Grand Total			
	2026	2027	Change	2026	2027	Change	2026	2027	Change	2026	2027	Change	2026	2027	Change	
Finance and Administration	Office of The Mayor	96	98	2	13	14	1	0	1	1	3	3	0	112	116	4
	Office of Budget And Management	36	37	1	4	3	(1)	2	3	1	14	13	(1)	56	56	0
	Department of Technology and Innovation	140	140	0							4	4	0	144	144	0
	City Clerk	33	33	0	59	59	0							92	92	0
	Department of Finance	514	523	9	17	17	0	84	84	0	39	35	(4)	654	659	5
	City Treasurer	18	18	0	4	4	0	18	18	0				40	40	0
	Department of Administrative Hearings	39	39	0										39	39	0
	Department of Law	335	331	(4)	37	41	4	45	49	4	1	1	0	418	422	4
	Department of Human Resources	102	97	(5)	1	1	0	10	16	6	6	5	(1)	119	119	0
	Department of Procurement Services	93	93	0	2	2	0	31	31	0				126	126	0
Infrastructure Services	Department of Fleet and Facility Management	835	828	(7)				196	212	16				1,031	1,040	9
	Total	2,241	2,237	(4)	137	141	4	386	414	28	67	61	(6)	2,832	2,854	22
	Department of Streets and Sanitation	1,147	1,377	230	1,041	883	(158)	24	24	0	2	14	12	2,214	2,298	84
	Chicago Department of Transportation													1,488	1,500	12
	Department of Aviation	221	221	0	1,262	1,274	12				5	5	0	2,443	2,476	33
	Department of Water Management							2,443	2,476	33				2,492	2,501	9
	Total	1,368	1,598	230	2,303	2,157	(146)	4,959	5,001	42	7	19	12	8,636	8,774	138
	Office of Public Safety Administration	241	241	0	114	114	0				17	17	0	372	372	0
	Police Board	2	2	0										2	2	0
	Community Services	Chicago Police Department	13,311	13,326	15	0	0	0	290	289	(1)	191	191	0	13,792	13,806
Office of Emergency Management and Communications		150	150	0	693	694	1	125	124	(1)	2	2	0	970	970	0
Chicago Fire Department		4,813	4,814	1				310	310	0	18	18	0	5,141	5,142	1
Civilian Office of Police Accountability		150	144	(6)										150	144	(6)
Community Commission for Public Safety and Accountability		29	29	0										29	29	0
Total		18,696	18,706	10	807	808	1	725	723	(2)	228	228	0	20,456	20,465	9
Department of Public Health		333	205	(128)	23	199	176				410	388	(22)	766	792	26
Commission on Human Relations		14	14	0							6	6	0	20	20	0
Mayor's Office For People With Disabilities		27	30	3							13	11	(2)	40	41	1
Department of Family and Support Services		95	91	(4)		3	3				338	345	7	433	439	6
City Development	Chicago Public Library				1,033	1,033	0				72	72	0	1,105	1,105	0
	Total	469	340	(129)	1,056	1,235	179				838	821	(17)	2,363	2,396	33
	Department of Housing	23	23	0	34	37	3				65	62	(3)	122	122	0
	Department of Cultural Affairs and Special Events	0	2	2	80	80	0							80	82	2
	Department of Planning and Development	111	111	0	69	71	2				14	11	(3)	194	193	(1)
	Total	134	136	2	183	188	5				79	73	(6)	396	397	1
	Office of Inspector General	84	76	(8)				34	34	0				118	110	(8)
	Department of Buildings	226	225	(1)	5	5	0	48	49	1				279	279	0
	Department of Business Affairs and Consumer Protection	183	174	(9)	21	22	1				4	1	(3)	208	197	(11)
	Department of Environment	62	62	0	1	1	0				16	16	0	79	79	0
Regulatory	Chicago Animal Care and Control	87	91	4										87	91	4
	License Appeal Commission	1	1	0										1	1	0
	Board of Ethics	8	8	0										8	8	0
	Total	650	636	(14)	27	28	1	82	83	1	20	17	(3)	779	764	(15)
	City Council	265	265	0										265	265	0
	Board of Election Commissioners	122	122	0										122	122	0
	Total	387	387	0										387	387	0
	Grand Total	23,945	24,040	95	4,513	4,557	44	6,152	6,221	69	1,239	1,219	(20)	35,849	36,037	188

2027 BUDGET OVERVIEW

BUDGET DETAIL

GRANTS

Grant Funds By Function

		2026 Grant	Carryover	2027 Anticipated Grant	2027 Total
Finance and Administration	Office of the Mayor	\$1.3M	\$0.6M	\$0.0M	\$0.6M
	Office of Budget and Management	\$43.3M	\$32.3M	\$9.8M	\$42.2M
	Department of Technology and Innovation	\$14.9M	\$6.7M	\$3.6M	\$10.3M
	Department of Finance	\$14.5M	\$0.0M	\$7.4M	\$7.4M
	Department of Law	\$0.1M	\$0.1M	\$0.0M	\$0.1M
	Department of Human Resources	\$0.9M	\$0.0M	\$0.9M	\$0.9M
	Department of Fleet and Facility Management	\$7.5M	\$7.3M	\$0.0M	\$7.3M
Infrastructure Services	Total	\$82.4M	\$47.1M	\$21.7M	\$68.8M
	Department of Streets and Sanitation	\$8.0M	\$7.8M	\$0.0M	\$7.8M
	Chicago Department of Transportation	\$1,487.7M	\$895.9M	\$853.9M	\$1,749.7M
	Chicago Department of Aviation	\$746.5M	\$440.1M	\$328.4M	\$768.6M
	Department of Water Management	\$345.0M	\$329.6M	\$6.8M	\$336.4M
Public Safety	Total	\$2,587.3M	\$1,673.4M	\$1,189.1M	\$2,862.5M
	Office of Public Safety Administration	\$23.6M	\$11.0M	\$5.2M	\$16.2M
	Chicago Police Department	\$97.8M	\$64.1M	\$34.7M	\$98.9M
	Office of Emergency Management and Communications	\$9.9M	\$3.9M	\$5.9M	\$9.8M
	Chicago Fire Department	\$45.2M	\$27.4M	\$14.4M	\$41.9M
Community Services	Total	\$176.5M	\$106.5M	\$60.2M	\$166.7M
	Chicago Department of Public Health	\$242.9M	\$82.5M	\$129.2M	\$211.7M
	Chicago Commission on Human Relations	\$1.1M	\$0.0M	\$1.1M	\$1.1M
	Mayor's Office for People with Disabilities	\$6.4M	\$0.1M	\$5.6M	\$5.8M
	Department of Family and Support Services	\$392.0M	\$63.3M	\$322.7M	\$386.0M
City Development	Chicago Public Library	\$28.5M	\$20.9M	\$10.1M	\$31.0M
	Total	\$671.0M	\$166.8M	\$468.7M	\$635.5M
	Department of Housing	\$163.2M	\$87.6M	\$45.2M	\$132.8M
Regulatory	Department of Cultural Affairs and Special Events	\$33.0M	\$10.1M	\$4.9M	\$15.0M
	Department of Planning and Development	\$41.2M	\$35.8M	\$2.1M	\$37.9M
	Total	\$237.4M	\$133.4M	\$52.3M	\$185.7M
Regulatory	Department of Business Affairs and Consumer Protection	\$3.9M	\$0.0M	\$0.5M	\$0.5M
	Department of Environment	\$46.8M	\$42.6M	\$2.5M	\$45.1M
	Total	\$50.7M	\$42.6M	\$2.9M	\$45.6M
Grand Total		\$3,805.4M	\$2,169.9M	\$1,795.0M	\$3,964.8M



BRANDON JOHNSON, MAYOR OF CHICAGO
JONATHAN ERNST, ACTING BUDGET DIRECTOR