



# **2016 Budget**

Code Book

**Metropolitan Water Reclamation District of Greater Chicago**

# 2016 MWRDGC Budget Code Book

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## FOREWORD

Illinois Compiled Statutes mandate that the Budget and the Annual Appropriation Ordinance of the District specify the several funds, organizational units, objects, characters, and functions (activities) for which appropriations are made.

Section 3 of the Annual Appropriation Ordinance specifies that for the purposes of accounting and expenditure control, the budgetary accounts set forth in the budget shall be the official code designations of the District and that the Manual of Classification of Budgetary Code Accounts issued by General Administration, as revised, shall be in conformance therewith. Additional sections of the Annual Appropriation Ordinance specify use of budgetary code designations for expenditures. The following publication is distributed to District staff to facilitate compliance with these mandates.

Every year, account code changes made in the final Budget are reflected in the District's "Classification of Budgetary Code Accounts" booklet. The latest code listings made for funds, organizations, locations, programs, and commitment items are now presented in this document for your use throughout the current fiscal year.

In a continuing effort to improve budgetary control and reporting, it is imperative that personnel using coding for labor, purchase requisitions, or direct vouchers consult this Classification of Budgetary Code Accounts for 2016.

Procedures have been established which dictate that the budget coding presented on Board Letters reference only the Fund, Fund Center, and Commitment Item (i.e. 101 - 15000 - 612430). For multiple Departments and/or Commitment Items, commas are to be used to separate the codes (i.e. 101, 201 - 50000 - 612650, 645650). The abbreviation "VAR" is generally not to be used in any element of the budget code block in Board Letters. However, when there are more than four departments or commitment items involved, the use of "VAR" is acceptable. Program Number (Functional Area) will not be used on Board Letters. Please note this only applies to presentation in Board Letters. For all other situations the standard detailed Fund, Cost Center, Commitment Item, and Functional Area code block is to be used.

Necessary changes have been made in all categories of budget codes. Employees responsible for their departmental budgets should familiarize themselves with each budget code from the description of the coding to the fund, organization, location, program, and commitment item systems.

The Finance Department's "Chart of Accounts" includes coding for revenues, expenditures, assets, and liabilities used by Finance and Treasury personnel.



Shellie A. Riedle  
Budget Officer

INTRODUCTION

Description of the Budgetary Coding System  
for Use with the Classification of Accounts

<u>Fund</u>	<u>Cost Center</u>	<u>Commitment Item</u>	<u>Functional Area</u>
101	15067155	612010	7251

The budgetary coding used at the District has been developed and updated for the configured Enterprise System. To maximize the value of reporting in the financial system, users must be diligent in their use of the correct budgetary coding.

The budget is checked for available appropriation at the Fund, Fund Center, and Commitment Item level. In the case of the Capital Improvements Bond Fund, this would be at the object of expenditure or summary Commitment Item level.

The terminology used in the Enterprise Financial System is Fund, Cost Center, Commitment Item, and Functional Area. The Cost Centers are treated as a group within a department and are controlled for budget availability at the Funds Center (Department Level).

In the case of a department that has cost centers and budget in different funds, the department number part of the Cost Center number is modified, for example, 52 for Construction Fund and 54 for Bond Fund.

In many cases, it might not be necessary to fully enter the entire budgetary coding for certain transactions. The Enterprise system has been configured to derive or “default” portions of the budgetary coding based on the entry of certain parts of the budget code.

**Funds:**

The first component of the budgetary code uses three digits to specify the fund.

<u>Fund Number</u>	<u>Description</u>
101	Corporate Fund
201	Construction Fund
320 - 399	Debt Service Funds
401	Capital Improvements Bond Fund
501	Stormwater Management Fund
901	Reserve Claim Fund

**Cost Centers: Department + Section + Location**

The second component of the budgetary code uses eight digits to specify the cost center representing department, section, and location. The first two digits specify the department. These digits also correspond to the first two digits of the Fund Center as shown in the table under Fund Center. Digits three to five specify the organizational section or unit and the last three digits specify the location. A complete listing of organizations and locations is shown in Sections II and III of this Code Book. Section VII contains the list of all cost center numbers, names and associated fund centers that are active in the financial system. Please contact the Central Budget Office to initiate additions or modifications to Enterprise System Master Data. A couple of examples:

- 16124151    16 - Monitoring & Research Department
  - 124        124 - Analytical Microbiology and Biomonitoring Section
  - 151        151 - Main Office Building
  
- 69943360    69 - Maintenance & Operations Department Stickney Service Area
  - 943        943 - Building & Grounds Section
  - 360        360 - Lockport Powerhouse Bridges

**Description of the Budgetary Coding System  
for Use with the Classification of Accounts**

**Departments (Fund Centers):**

Departments, referred to as Fund Centers in the Enterprise System, are essentially a summary of **detailed cost centers**, derived from the organizational structure. Fund Center numbers are also listed.

<u>Department Number</u>	<u>Department Name</u>	<u>Fund Center Number</u>
11	<b>Board of Commissioners</b>	<b>11000</b>
15	<b>General Administration</b>	<b>15000</b>
16	<b>Monitoring &amp; Research</b>	<b>16000</b>
20	<b>Procurement &amp; Materials Management</b>	<b>20000</b>
25	<b>Human Resources</b>	<b>25000</b>
27	<b>Information Technology</b>	<b>27000</b>
30	<b>Law</b>	<b>30000</b>
40	<b>Finance</b>	<b>40000</b>
50	<b>Engineering</b>	<b>50000</b>
	<b>Maintenance &amp; Operations:</b>	
66	<b>General Division</b>	<b>66000</b>
67	<b>North Service Area</b>	<b>67000</b>
68	<b>Calumet Service Area</b>	<b>68000</b>
69	<b>Stickney Service Area</b>	<b>69000</b>

**Line Items:**

In each SAP module, the same underlying value or action can be referred to by a different name but the same functionality applies. As an example, for our line item or detailed object of expenditure:

In FM, the Budget module; **Line Item = Commitment Item**

In FI, the Financial accounting and reporting module; **Line Item = General Ledger Account**

In CO, the Management Controlling module; **Line Item = Cost Element** (for reporting)

A few examples:

<b>Commitment Item</b>	<b>Description</b>
612010	Travel
612090	Reprographic Services
612150	Electrical Energy
612160	Natural Gas

## I. CLASSIFICATION OF FUNDS

**DEFINITION:** The term “fund” is used to denote sums of money or other resources appropriated for the purpose of performing activities or achieving definite objectives in line with special restrictions, regulations, or limitations and constituting an independent fiscal and accounting entity.

Code No.	Fund and Descriptions	Code No.	Fund and Descriptions
<b>101</b>	<b>Corporate Fund</b> Charges incurred by this fund include normal day-to-day operations of the departments, plants, and other facilities. This fund includes appropriations for the normal and routine costs of maintaining facilities through necessary repair and minor replacements. It also supplies funds for support departments such as the Board of Commissioners, General Administration, Human Resources, Information Technology, Law, Finance, and Procurement & Materials Management.	<b>501</b>	<b>Stormwater Management Fund</b> This fund is established to meet the responsibility for implementing the requirements of Public Act 93-1049 and to account for the revenues, tax levies, appropriations, and expenditures, related to stormwater management activities. These include the development, design, planning and construction, operation, and maintenance of regional and local stormwater facilities provided for in the countywide stormwater management plan and the acquisition of real property in furtherance of its regional and local stormwater management activities.
<b>201</b>	<b>Construction Fund</b> This fund includes appropriations for major replacements, maintenance of long-term assets and capital improvements such as additions to water reclamation plants, pumping stations, sewers and related facilities. The cost of major replacement charges must add significant value, utility, and useful life to the facility. Additions include expenses for acquisition of real estate rights-of-way and permanent easements and all related engineering and legal costs; also included in the costs of the additions and replacements are expenses incurred for engineering, administration, supervision, planning, and design.	<b>700</b>	<b>Working Cash Fund</b> (Finance Department and Treasury Section Use Only) These funds are authorized by State Statute to make temporary loans to the Corporate, Construction, and Stormwater Management Funds in anticipation of the receipt of property taxes.
<b>300</b>	<b>Bond Redemption and Interest Fund</b> Used to accumulate the proceeds from taxes and other revenues, which are set aside to pay the principal and interest on outstanding bonds issued by the District. This Fund is segregated by each bond issue.	<b>701</b>	<b>Corporate Working Cash Sub - Fund</b> (Finance Department and Treasury Section Use Only)
<b>401</b>	<b>Capital Improvements Bond Fund</b> The Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago has authorized the issuance and sale of general obligation bonds to provide funds required for the replacing, remodeling, completing, altering, constructing, and enlarging of water reclamation plants or flood control facilities and additions thereto; for the acquisition of air pollution equipment and real, personal, or mixed property necessary for said purpose, pumping stations, tunnels, conduits, intercepting sewers, and outlet sewers, together with the equipment and appurtenances thereto; for the acquisition of the sites and rights-of-way necessary thereto; and for engineering expenses for designing and supervising the construction of such works.	<b>702</b>	<b>Construction Working Cash Fund Sub - Fund</b> (Finance Department and Treasury Section Use Only)
		<b>705</b>	<b>Stormwater Working Cash Fund</b> (Finance Department and Treasury Section Use Only)
		<b>801</b>	<b>Retirement Fund</b> (Finance Department and Treasury Section Use Only) This fund is the retirement plan for District employees accounted for in a trust fund established by State Statute as a legal entity separate and distinct from the District.
		<b>901</b>	<b>Reserve Claim Fund</b> A fund established to maintain a reserve for the payment of claims, awards, losses, judgments, liabilities, settlements or demands and associated attorney’s fees and costs including but not limited to the Workmen’s Compensation Act, Workmen’s Occupational Diseases Act, any claim in tort, or any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of the repair or replacement of any property damaged by fire, flood, explosion, vandalism, or any peril, natural or man-made.

## II. CLASSIFICATION OF ORGANIZATIONS

**DEFINITION:** The term "organization" is meant to include all departments and their subunits such as divisions, sections, units, etc.

<u>Code</u>	<u>Organization</u>	<u>Code</u>	<u>Organization</u>
<b>11000</b>	<b>Board of Commissioners</b>	<b>25000</b>	<b>Human Resources</b>
012	Legislative Section	252	Executive Unit
013	Treasury Section	254	Employee Selection Section
014	Administrative Section	255	Employee Development Section
		256	Classification, Compensation, & Benefits Section
		258	Employee Relations Section
		259	Risk Management Section
<b>15000</b>	<b>General Administration</b>	<b>27000</b>	<b>Information Technology</b>
051	Executive Section	270	Executive Division
052	Diversity Section	271	Executive Section
072	Public Affairs Section	275	Project Management Office Section
053	Administrative Services Division	276	Budget & Administrative Section - MOB
054	Administrative Services Section	280	Enterprise Infrastructure Division - MOB
060	Management & Budget Section	281	Enterprise Infrastructure Admin Section - MOB
061	Administrative Unit	282	Network Management Unit - MOB
067	Central Budget Management Unit	283	Network Infrastructure Unit - MOB
080	Police Section	285	IT Service Desk Unit - MOB
081	Administrative Unit	286	Desktop Engineering Unit - MOB
082	Police MOBC Unit	287	Audio Visual Services Unit - MOB
083	Police NSA Unit	288	IT Field Service Unit - MOB
084	Police CSA Unit	289	IT Security & Governance Unit - MOB
085	Police SSA Unit	290	Enterprise Applications Division - MOB
086	Police Countywide Unit	291	Enterprise Applications Admin Section - MOB
090	Facilities Section	292	Business Applications Unit - MOB
091	Administrative Unit	293	ERP Support Unit - MOB
096	Building Services Unit	294	Enterprise GIS Support Unit - MOB
		295	Applications Development Unit - MOB
		296	Enterprise Database Support Unit - MOB
<b>16000</b>	<b>Monitoring &amp; Research</b>	<b>30000</b>	<b>Law</b>
110	Executive Division	310	Executive Division
111	Executive Section	311	Executive Office
112	Budget & Administrative Section	320	Real Estate/General Administration Division
120	Environmental Monitoring & Research Division	321	Administrative Section
121	Environmental Monitoring & Research Administrative Section	323	Real Estate / General Administration Section
122	Wastewater Treatment Process Research Section	324	Real Estate / Asset Management Section
123	Biosolids Utilization & Soil Science Section	340	Contract & Finance Division
124	Analytical Microbiology & Biomonitoring Section	341	Administrative Section
126	Aquatic Ecology & Water Quality Section	342	Contract & Finance Section
129	Process Facilities Capital Planning Section	360	Environmental, Construction, & Tort Division
160	Analytical Laboratories Division	361	Administrative Section
161	Analytical Laboratories Administrative Section	362	Environmental Section
162	Stickney Analytical Laboratory Section	332	Construction & Tort Section
164	Industrial Waste Analytical Laboratory Section	370	Employment Division
165	Organic Compounds Analytical Laboratory Section	371	Administrative Section
166	Egan Analytical Laboratory Section	372	Employment Section
167	Calumet Analytical Laboratory Section		
190	Industrial Waste Division	<b>40000</b>	<b>Finance</b>
191	Industrial Waste Administrative Section	410	Executive Division
192	Technical Services Section	411	Executive Section
193	Pretreatment & Cost Recovery Section	413	Internal Auditing Section
194	Field Services Section	420	Accounting Division
		430	Administrative Section
<b>20000</b>	<b>Procurement &amp; Materials Management</b>	440	Financial Administration & Disbursements Section
211	Executive Section	441	Administrative Unit
215	General & Inventory Control Division	442	Administrative Services Unit
217	Inventory Control Section	443	Billing Unit
220	Acquisition Division	446	Accounts Payable Unit
221	Administrative Section	450	Special Projects & Payroll Section
222	Buying Section	451	Special Projects Unit
224	Clerical Section	452	Payroll Unit
225	Stores & Inventory Division	460	General Accounting Section
226	Administrative Section	463	Accounting Unit
230	Stores Section		
231	Stores Administrative Unit		
232	Stickney Storeroom Unit		
233	Calumet Storeroom Unit		
234	O'Brien Storeroom Unit		
235	Egan Storeroom Unit		

<u>Code</u>	<u>Organization</u>	<u>Code</u>	<u>Organization</u>
<b>50000</b>	<b>Engineering</b>	783	Operations Unit
501	Executive Division	785	General Plant Services Unit
505	Budget & Administrative Section	790	John E. Egan Water Reclamation Plant Section
510	Infrastructure Management Division	791	Administrative Unit
511	Administrative Section	793	Operations Unit
514	Contract Support Services Section	794	Maintenance Unit
515	Collection Facilities/TARP Section	795	General Plant Services Unit
516*	Local Sewer Systems Section		
522*	Stormwater Management Section		
540	Process Facilities Design Division	<b>68000</b>	<b>Maintenance &amp; Operations - Calumet Service Area</b>
541	Administrative Section	810	Calumet Executive Office
542	Plant Design Management Section	811	Calumet Administrative & Budget Control Unit
544	Process Design Section	820	Plant Engineering & Maintenance Section
545	Mechanical Design Section	821	Administrative Unit
546	Electrical Design Section	822	Mechanical Engineering Unit
547	Structural/Architectural Design Section	823	Electrical Engineering Unit
550	Construction Division	824	Maintenance Unit
551	Administrative Section	843	Buildings & Grounds Unit
552	Construction Support Services Section	844	Fulton County Farm Operations Unit
555	Program Management Section	830	Plant Operations Section
556	Construction Field Services Section	831	Administrative Unit
		832	Treatment Operations Unit
		834	Mechanical Operations Unit
		839	Lemont Operations Unit
<b>66000</b>	<b>Maintenance &amp; Operations General Division</b>	<b>69000</b>	<b>Maintenance &amp; Operations - Stickney Service Area</b>
601	Executive Office	910	Stickney Executive Office
611	General Division Executive Office	911	Stickney Budget Control Unit
620	Administrative Section	920	Plant Engineering & Maintenance Branch
621	Administrative Unit	921	Administrative Unit
630	Waterways Control Section	922	Mechanical Engineering Unit
631	Administrative Unit	923	Electrical Engineering Unit
633	Channel Control Unit	924*	Maintenance Unit
634*	Channel Maintenance Unit	943	Buildings & Grounds Unit
635	Lockport Powerhouse Unit	930	Plant Operations Branch
636*	Boat Operations Unit	931	Administrative Unit
639*	Channel Maintenance Unit	932	Treatment Operations Unit
640	Technical Administration Section	934*	Mechanical Operations Unit
641	Technical Administration Unit	945	Railroad Unit
642	Contract Administration Unit-MOB	940*	General Plant Services Section
643	Technical Services Unit		
644	Construction Design Unit		
650	Solids Management Section		
651	Solids Administration Unit		
652	Solids Field Operations Unit		
653	Solids Operations Administration Unit		
654	Fulton County Field Operations Unit		
660	Site Remediation Section		
661	Site Remediation Unit		
670	Collection System Section		
671	Collection System Administration Unit		
679*	Collection System Unit		
<b>67000</b>	<b>Maintenance &amp; Operations - North Service Area</b>		
710	North Service Area Executive Office		
711	North Service Area Budget Control Unit		
715	Terrence J. O'Brien WRP Branch Office		
720	Plant Engineering & Maintenance Section		
721	Administrative Unit		
722	Mechanical Engineering Unit		
723	Electrical Engineering Unit		
724	Maintenance Unit		
743	Buildings & Grounds Unit		
760	Area Maintenance Section		
764	Area Maintenance Unit		
730	Plant Operations Section		
731	Administrative Unit		
732	Treatment Operations Unit		
734	Mechanical Operations Unit		
750	Hanover Park Water Reclamation Plant Section		
751	Administrative Unit		
753	Operations Unit		
754	Maintenance Unit		
755	General Plant Services Unit		
780	James C. Kirie Water Reclamation Plant Section		
781	Administrative Unit		

\* Organization Units funded by the Stormwater Management Fund (Fund Center 50000) while the operations remain in the Engineering Department, Maintenance & Operations General Division and Stickney Service Area.



### III. CLASSIFICATION OF LOCATIONS

**DEFINITION:** The word "location" is used to identify an area or specific place, usually owned and/or operated by the District. Each location designates specific operations wherein actual resources are expended in achieving the functions of collecting, treating, processing, and disposing of waste, and controlling floods and pollution.

In determining the location to be used, if it is obvious that a particular location will benefit from the incurred cost, then that location code should be used.

**Example:** A design engineer located in the Main Office, working on a project for Stickney Water Reclamation Plant and reporting time on the Daily Time Report, would use Location 239 (Stickney WRP) and not Location 151 (Main Office Building). Supplies, materials, and equipment used or purchased while on this project would also be charged to Location 239.

**Example:** An administrative assistant preparing purchase orders which are for various locations would not be able to distribute items on the Daily Time Report to all these location numbers. Use the location number where the work is performed, and do not attempt to make any arbitrary allocations of truly indirect and support costs.

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>100 -</b>	<b>General</b>	<b>300 -</b>	<b>Channels and Rivers</b>
<b>199</b>		<b>399</b>	
136	Pipeline Land Reclamation	330	Buffalo - Wheeling Diversion Channel
151	Main Office Building - 100 East Erie Street	331	McDonald Creek Diversion and Channel Improvements
155	Main Office Building Mc Pav - 111 East Erie Street	332	Willow - Higgins Creek Channel Improvements
171	Lake Front	<b>340</b>	<b>Chicago River, Main Outlet, and South Branch including Fork and Aeration Stations</b>
180	Dr. Cecil Lue - Hing Research and Development Complex	342	Chicago River Controlling Works
183	Calumet Laboratory	345	Chicago River, North Branch, including Aeration Stations
185	Engineering Soil Mechanical Center (Oakton Street)	346	Chicago River Channel
186	John E. Egan Laboratory	347	Centennial Park
187	Springfield, Illinois	348	Centennial Fountain
188	Outside of Cook County	<b>350</b>	<b>Main Channel, including Aeration Station Bridges</b>
189	Fulton County, Illinois	358	Romeo Road Bridge
190	Cook County - General	<b>360</b>	<b>Main Channel Extension Lockport Power House Bridges</b>
191	Lake County, Illinois	367	16th Street Des Plaines River Bridge
192	Will County, Illinois	368	16th Street (Main Channel) Swing Bridge
193	LaSalle County, Illinois	369	16th Street Deep Run Bridge
194	Kane County, Illinois	<b>370</b>	<b>Des Plaines River Diversion, including Work North of Riverside</b>
195	McHenry County, Illinois	371	Riverside Lawn Dike
196	Lake County, Indiana	372	McCook Levee
197	DuPage County, Illinois	<b>380</b>	<b>North Shore Channel, including Aeration Station Bridges</b>
198	University of Illinois - Elwood	382	Devon Avenue Bridge (North Half)
199	Illinois - General	383	Sheridan Road Bridge
<b>200 -</b>	<b>Water Reclamation Plants and Solids Management Areas</b>	384	Linden Avenue Bridge
<b>299</b>		385	Maple Avenue Bridge
221	West Side WRP	387	Church Street Bridge
227	Calumet WRP	388	Main Street Bridge (New)
229	Terrence J. O'Brien WRP	389	Touhy Avenue Bridge
230	North Side Sludge Line	<b>390</b>	<b>Calumet - Sag Channel, including Aeration Stations</b>
239	Stickney WRP	399	Calumet River Improvement Channel
251	Hanover Park WRP	<b>400 -</b>	<b>Stormwater Management Watersheds</b>
258	Hinsdale Agreement STW	<b>499</b>	
259	Lemont WRP	400	North Branch Chicago River Stormwater Watershed
271	John E. Egan WRP	410	Lower Des Plaines Tribs Stormwater Watershed
272	James C. Kirie WRP	420	CalSag Channel Stormwater Watershed
274	Fox River WRD	430	Little Calumet River Stormwater Watershed
280	O'Brien Locks Solids Management Area	440	Poplar Creek Stormwater Watershed
282	Ridgeland Solids Management Area	450	Upper Salt Creek Stormwater Watershed
283	Stony Island Solids Management Area	460	Combined Sewer Areas in Cook County
284	Harlem Avenue Solids Management Area	<b>500 -</b>	<b>Flood Control Watershed Basins and Detention Reservoirs</b>
285	Lawndale Avenue Solids Management Area	<b>599</b>	
286	Vulcan Drying Site	500	North Side Drainage Basin
287	Marathon Drying Site	501	Techny North Detention Reservoir and PS (Techny Road)
288	Lawndale Drying Cells	502	Middle Fork Detention Reservoir and PS
289	LASMA Drying Cells	503	Techny Central Detention Reservoir (Willow Road)
290	Calumet East Drying Site	504	Techny South Detention Reservoir and PS (Glenview)
291	Calumet West Drying Site	505	Deerfield Detention Reservoir
292	Calumet Lagoon Site		
299	Package Treatment Plants (Portable)		

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>510</b>	<b>Central Drainage Basin</b>	645	O'Brien PS
511	Hillside Detention Reservoir and PS	647	Prospect Meadows (Wheeling) PS
512	Mayfair Detention Reservoir and PS	648	Hazel Crest PS
513	Northlake Detention Reservoir Structure #86	649	Alsip PS
514	Melrose Park Detention Reservoir Structure #9	650	Palos Park PS
515	Bellwood Detention Reservoir Structure #94	651	Palos Hills PS
516	Silver Creek Detention Reservoir - Franklin Park Structure #102	652	Southwest 13A PS
517	Franklin Park Reservoir - Structure #106	653	Calumet 18E Extension A PS
<b>520</b>	<b>South Drainage Basin</b>	654	Prospect Meadows (Rand Road) PS
521	Calumet Union Drainage Ditch Detention Reservoir and PS	656	Hazel Crest (East) PS
522	Melvina Ditch Detention Reservoir and PS	657	Calumet 17A Extension A PS
523	Oak Lawn Detention Reservoir	691	Mainstream Tunnel Reservoir PS
524	Lynwood Reservoir and PS - Structure #143	692	Calumet - O'Brien Works PS
525	Thornton - O'Brien Reservoir and PS - Structure #84	696	Calumet Tunnel Reservoir PS
526	Markham - Harvey Reservoir and PS - Structure #53	697	Calumet Plant Dewatering PS
527	Tinley Park Reservoir and PS - Structure #32	699	Package Pumping Stations (Portable)
528	Stony Creek Detention Reservoir	<b>700 -</b>	<b>Sewer Systems</b>
529	Hickory Hills Detention Reservoir	<b>999</b>	
<b>530</b>	<b>Upper Des Plaines River Basin (O'Hare)</b>	<b>700</b>	<b>Stickney Area</b>
531	Willow - Higgins Detention Reservoir and PS	700	Central Drainage Basin Sewer System
532	Buffalo Creek Detention Reservoir	<b>800</b>	<b>Calumet Area</b>
533	Heritage Park Detention Reservoir and PS	800	South Drainage Basin Sewer System
534	Wilke - Kirchoff Detention Reservoir and PS	<b>900</b>	<b>North Area</b>
535	White Pine Ditch Detention Reservoir	900	North Side Drainage Basin Sewer System
536	Mount Prospect Detention Reservoir and PS		
537	Touhy Avenue Stormwater Reservoir	<b>940 -</b>	<b>Northwest Area</b>
<b>540</b>	<b>Upper Salt Creek Drainage Basin</b>	<b>970</b>	
541	Salt Creek Structure #2 Detention Reservoir	940	Upper Des Plaines Drainage Basin Sewer System (Mount Prospect)
542	Salt Creek Structure #3 Detention Reservoir	950	Upper Salt Creek Drainage Basin Sewer System
543	Salt Creek Structure #4 Detention Reservoir and PS	960	Upper DuPage River Drainage Basin Sewer System
544	Salt Creek Structure #5 Detention Reservoir and PS (Tom Hamilton)	970	Poplar Creek Drainage Basin Sewer System
545	Salt Creek Structure #6 Detention Reservoir and PS (Margreth Riemer)	<b>980 -</b>	<b>Other</b>
546	Watershed Plan Reach "B"	<b>997</b>	
547	Upper Salt Creek Basin Reach "F"	980	Lemont Drainage Basin Sewer System
548	Upper Salt Creek Basin Interim Detention Structure #2	981	Lockport Powerhouse
<b>550</b>	<b>Upper DuPage River Basin (Hanover)</b>	<b>990</b>	<b>Rock Tunnel Flood and Pollution Control System</b>
551	Upper DuPage Detention Reservoir and PS	991	Mainstream System
552	Hanover Park Detention Reservoir Basin A and PS	992	Calumet System
<b>560</b>	<b>Poplar Creek Basin</b>	993	Des Plaines System (below Weller Creek)
561	Oak Hill Park Detention Reservoir	994	Upper Des Plaines System (above Weller Creek - O'Hare)
562	Hillside Park and Dolphin Park Detention Reservoir	995	Mainstream System Reservoir
570	Lemont Drainage Basin	996	Calumet System Reservoir
<b>580</b>	<b>Other Drainage Basins</b>	997	Gloria Alitto Majewski Detention Reservoir
582	Clay Pit Lake Drainage Facility		
<b>600 -</b>	<b>Pumping Stations</b>		
<b>699</b>			
615	Chicago River Controlling Works Pumping Station		
620	Burnham Agreement PS		
621	Calumet 125th Street PS		
623	Calumet City Agreement PS		
624	Evanston PS		
625	McCook PS		
627	95th Street PS		
628	North Branch PS		
629	Racine Avenue PS		
630	Upper Des Plaines at North Avenue PS		
631	Westchester PS		
632	Western Springs PS		
633	Wilmette PS, including Harbor		
634	Wellington Avenue PS		
635	East Markham PS, including Force Main		
636	Glenwood PS		
637	Willow Springs PS		
638	Bartlett PS		
640	Calumet, East 122nd Street (Burley Avenue) PS		
641	Thornton PS		
642	Walters Road PS		

## CLASSIFICATION OF LOCATIONS BY SERVICE AREA DRAINAGE BASIN

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>0</b>	<b>North Drainage Basin</b>		<b>Channels and Rivers</b>
	<b>General</b>	176	Waterways Investigations
171	Lake Front	340	Chicago River, Main Outlet, and South Branch, including Fork and Aeration Stations
185	Engineering Soil Mechanical Center (Oakton Street)	342	Chicago River Controlling Works
190	Cook County - General	350	Main Channel, including Aeration Station Bridges
	<b>Water Reclamation Plants</b>	370	Des Plaines River Diversion, including Work North of Riverside
229	Terrence J. O'Brien WRP	371	Riverside Lawn Dike
299	Package Treatment Plants (Portable)	372	McCook Levee
	<b>Channels, Rivers, Bridges, Parks, and Fountains</b>		<b>Flood Control Watershed Basin and Reservoirs</b>
345	Chicago River, North Branch, including Aeration Stations/ Bridges	510	Central Drainage Basin
346	Chicago River Channel	511	Hillside Detention Reservoir and PS
347	Centennial Park	512	Mayfair Detention Reservoir and PS
348	Centennial Fountain	513	Northlake Detention Reservoir - Structure #86
<b>380</b>	<b>North Shore Channel, including Aeration Station Bridges</b>	514	Melrose Park Detention Reservoir - Structure #9
382	Devon Avenue Bridge (North Half)	515	Bellwood Detention Reservoir - Structure #94
383	Sheridan Road Bridge	516	Silver Creek Detention Reservoir - Franklin Park Structure #102
384	Linden Avenue Bridge	517	Franklin Park Reservoir Structure #106
385	Maple Avenue Bridge		<b>Pumping Stations</b>
387	Church Street Bridge	511	Hillside Detention Reservoir and PS
388	Main Street Bridge (New)	512	Mayfair Detention Reservoir and PS
389	Touhy Avenue Bridge	625	McCook PS
	<b>Flood Control Watershed Basin and Reservoirs</b>	629	Racine Avenue PS
500	North Side Drainage Basin	630	Upper Des Plaines at North Avenue PS
501	Techny North Detention Reservoir and PS (Techny Road)	631	Westchester PS
502	Middle Fork Detention Reservoir and PS	632	Western Springs PS
503	Techny Central Detention Reservoir (Willow Road)	637	Willow Springs PS
504	Techny South Detention Reservoir and PS (Glenview)	652	Southwest 13A PS
505	Deerfield Detention Reservoir	699	Package Pumping Stations (Portable)
	<b>Pumping Stations</b>		<b>Sewer Systems</b>
501	Techny North Detention Reservoir and PS (Techny Road)	700	Central Drainage Basin Sewer System
502	Middle Fork Detention Reservoir and PS		<b>2</b>
504	Techny South Detention Reservoir and PS (Glenview)		<b>South Drainage Basin</b>
624	Evanston PS		<b>General</b>
628	North Branch PS	171	Lake Front
633	Wilmette PS, including Harbor	183	Calumet Laboratory
634	Wellington Avenue PS	190	Cook County - General
642	Walters Road PS	582	Clay Pit Lake Drainage Facility
699	Portable Pumping Stations		<b>Water Reclamation Plants and Solids Management Area</b>
	<b>Sewer Systems</b>	227	Calumet WRP
900	North Side Drainage Basin Sewer System	280	O'Brien Lock Solids Management Area
	<b>1</b>	290	Calumet East Drying Site
	<b>Central Drainage Basin</b>	291	Calumet West Drying Site
	<b>General</b>	292	Calumet Lagoon Site
151	Main Office Building - 100 East Erie Street	299	Package Treatment Plants (Portable)
155	Main Office Building Mc Pav - 111 East Erie Street		<b>Channels and Rivers</b>
171	Lake Front	390	Calumet - Sag Channel, including Aeration Stations
180	Dr. Cecil Lue - Hing Research and Development Complex	399	Calumet River Improvement Channel
190	Cook County - General		<b>Flood Control Watershed Basin and Reservoirs</b>
199	Illinois - General	520	South Drainage Basin
	<b>Water Reclamation Plants and Solids Management Areas</b>	521	Calumet Union Drainage Ditch Detention Reservoir and PS
221	West Side WRP	522	Melvina Ditch Detention Reservoir and PS
230	North Side Sludge Line	523	Oak Lawn Detention Reservoir
239	Stickney WRP	524	Lynwood Reservoir and PS - Structure #143
258	Hinsdale Agreement STW	525	Thornton - O'Brien Reservoir and PS - Structure #84
282	Ridgeland Solids Management Area	526	Markham - Harvey Reservoir and PS - Structure #53
283	Stony Island Solids Management Area	527	Tinley Park Reservoir and PS - Structure #32
284	Harlem Avenue Solids Management Area	528	Stony Creek Detention Reservoir
285	Lawndale Avenue Solids Management Area	529	Hickory Hills Detention Reservoir
286	Vulcan Drying Site		
287	Marathon Drying Site		
288	Lawndale Drying Cells		
289	LASMA Drying Cells		
299	Package Treatment Plants (Portable)		

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>Pumping Stations</b>		<b>Flood Control Watershed Basin and Reservoirs</b>	
521	Calumet Union Drainage Ditch Detention Reservoir and PS	540	Upper Salt Creek Drainage Basin
522	Melvina Ditch Detention Reservoir and PS	541	Salt Creek Structure #2 Detention Reservoir
524	Lynwood Reservoir and PS - Structure #143	542	Salt Creek Structure #3 Detention Reservoir
525	Thornton - O'Brien Reservoir and PS - Structure #84	543	Salt Creek Structure #4 Detention Reservoir and PS
526	Markham - Harvey Reservoir and PS - Structure #53	544	Salt Creek Structure #5 Detention Reservoir and PS (Tom Hamilton)
527	Tinley Park Reservoir and PS - Structure #32		
620	Burnham Agreement PS	545	Salt Creek Structure #6 Detention Reservoir and PS (Margreth Riemer)
621	Calumet 125th Street PS	546	Watershed Plan Reach "B"
623	Calumet City Agreement PS	547	Upper Salt Creek Basin Reach "F"
627	95th Street PS	548	Upper Salt Creek Basin Interim Detention Structure #2
635	East Markham PS, including Force Main		
636	Glenwood PS	<b>Pumping Stations</b>	
640	Calumet, East 122nd Street PS (Burley Avenue)	543	Salt Creek Structure #4 Detention Reservoir and PS
641	Thornton PS	544	Salt Creek Structure #5 Detention Reservoir and PS (Tom Hamilton)
645	O'Brien PS	545	Salt Creek Structure #6 Detention Reservoir and PS (Margreth Riemer)
647	Prospect Meadows (Wheeling) PS	699	Package Pumping Stations (Portable)
648	Hazel Crest PS		
649	Alsip PS	<b>Sewer Systems</b>	
650	Palos Park PS	950	Upper Salt Creek Drainage Basin Sewer System
651	Palos Hills PS		
653	Calumet 18E Extension A PS	<b>5</b>	<b>Upper DuPage River Drainage Basin</b>
656	Hazel Crest (East) PS	<b>General</b>	
657	Calumet 17A Extension A PS	190	Cook County - General
<b>Sewer Systems</b>		<b>Water Reclamation Plants</b>	
800	South Drainage Basin Sewer System	251	Hanover WRP
		299	Package Treatment Plants (Portable)
<b>3</b>	<b>Upper Des Plaines River Drainage Basin</b>		
<b>General</b>		<b>Flood Control Watershed Basin and Reservoirs</b>	
190	Cook County - General	550	Upper DuPage River Basin (Hanover)
		551	Upper DuPage Detention Reservoir and PS
		552	Hanover Park Detention Reservoir Basin A and PS
<b>Water Reclamation Plants</b>			
272	James C. Kirie WRP	<b>Pumping Stations</b>	
299	Package Treatment Plants (Portable)	551	Upper DuPage Detention Reservoir and PS
		552	Hanover Park Detention Reservoir Basin A and PS
		638	Bartlett PS
<b>Channels and Rivers</b>		699	Package Pumping Stations (Portable)
330	Buffalo - Wheeling Diversion Channel		
331	McDonald Creek Diversion and Channel Improvements	<b>Sewer Systems</b>	
332	Willow - Higgins Creek Channel Improvements	960	Upper DuPage River Drainage Basin Sewer System
		<b>6</b>	<b>Poplar Creek Drainage Basin</b>
<b>Flood Control Watershed Basin &amp; Reservoirs</b>		<b>General</b>	
530	Upper Des Plaines River Basin (O'Hare)	190	Cook County - General
531	Willow - Higgins Detention Reservoir and PS		
532	Buffalo Creek Detention Reservoir	<b>Water Reclamation Plants</b>	
533	Heritage Park Detention Reservoir and PS	274	Fox River WRD
534	Wilke - Kirchoff Detention Reservoir and PS	299	Package Treatment Plant (Portable)
535	White Pine Ditch Detention Reservoir	699	Package Pumping Station (Portable)
536	Mount Prospect Detention Reservoir and PS		
537	Touhy Avenue Stormwater Reservoir	<b>Flood Control Watershed Basin and Reservoirs</b>	
		560	Poplar Creek Basin
<b>Pumping Stations</b>			
531	Willow - Higgins Detention Reservoir and PS	561	Oak Hill Park Detention Reservoir
533	Heritage Park Detention Reservoir and PS	562	Hillside Park and Dolphin Park Detention Reservoir
534	Wilke - Kirchoff Detention Reservoir and PS		
536	Mount Prospect Detention Reservoir and PS	<b>Sewer Systems</b>	
647	Prospect Meadows (Wheeling) PS	970	Poplar Creek Drainage Basin Sewer System
654	Prospect Meadows (Rand Road) PS		
699	Portable Pumping Stations		
		<b>7</b>	<b>Lemont Drainage Basin</b>
<b>Sewer Systems</b>		<b>General</b>	
940	Upper Des Plaines Drainage Basin Sewer System (Mount Prospect)	190	Cook County - General
<b>4</b>	<b>Upper Salt Creek Drainage Basin</b>		
<b>General</b>		<b>Water Reclamation Plants</b>	
186	John E. Egan Laboratory	271	John E. Egan WRP
190	Cook County - General	299	Package Treatment Plants (Portable)

<u>Code</u>	<u>Location</u>
	<b>Water Reclamation Plants</b>
259	Lemont WRP
299	Portable Treatment Plants
	<b>Channels and Rivers</b>
350	Main Channel, including Aeration Station Bridges
699	Portable Pumping Stations
	<b>Flood Control Watershed Basin and Reservoirs</b>
570	Lemont Drainage Basin
	<b>Sewer Systems</b>
980	Lemont Drainage Basin Sewer System
981	Lockport
<b>8</b>	<b>Outside Boundary</b>
	<b>General</b>
136	Pipeline Land Reclamation
171	Lake Front
187	Springfield, Illinois
188	Outside Cook County
189	Fulton County, Illinois
191	Lake County, Illinois
192	Will County, Illinois
193	LaSalle County, Illinois
194	Kane County, Illinois
195	McHenry County, Illinois
196	Lake County, Indiana
197	DuPage County, Illinois
198	University of Illinois - Elwood
199	Illinois - General
	<b>Water Reclamation Plants</b>
299	Portable Treatment Plants
	<b>Channels and Rivers</b>
350	Main Channel, including Aeration Station Bridges
358	Romeo Road Bridge
360	Main Channel Extension Lockport Power House Bridges
367	16th Street Des Plaines River Bridge
368	16th Street (Main Channel) Swing Bridge
369	16th Street Deep Run Bridge
370	Des Plaines River Diversion, including Work North of Riverside
390	Calumet - Sag Channel, including Aeration Stations
399	Calumet River Improvement Channel
699	Portable Pumping Stations
<b>9</b>	<b>Chicagoland Deep Tunnel</b>
	<b>General</b>
190	Cook County - General
691	Mainstream Tunnel Reservoir PS
692	Calumet - O'Brien Works PS
696	Calumet Tunnel Reservoir PS
697	Calumet Plant Dewatering PS
699	Portable Pumping Stations
	<b>Sewer Systems</b>
990	Rock Tunnel Flood and Pollution Control System
991	Mainstream System
992	Calumet System
993	Des Plaines System (below Weller Creek)
994	Upper Des Plaines System (above Weller Creek - O'Hare)
995	Mainstream System Reservoir
996	Calumet System Reservoir
997	Gloria Alitto Majewski Detention Reservoir

**IV. CLASSIFICATION OF PROGRAMS (FUNCTIONAL AREAS)**

To comply with State Statutes, it is necessary to prepare budget estimates and appropriate funds according to organizational units as well as programs, performance principles, and unit cost data. It is necessary to budget and report expenditures by programs and the cost of performance to achieve the objectives of the District relating to drainage, sewage collection, sewage treatment, flood and pollution control, and solids utilization, including unit costs whenever ascertainable.

Each budgetary coding must be identified with a four digit program code.

The first digit of this part refers to the objectives or functions such as Collection Systems, 1000; Treatment Processes, 2000; Solids Processing, 3000; Flood and Pollution Control, 4000; Solids Drying/Utilization, 5000; General Support, 7000; and General Overhead (M&O), 8000.

The second through fourth digits describe the specific programs. For example, Secondary Treatment would be 2200.

The exhibit below details the functional areas by sewage collection, treatment, solids processing, flood, and pollution control, solids drying/utilization, general support, M&O General Overhead, and M&R Distributive Services.

**PROGRAM (FUNCTIONAL AREA) STRUCTURE**

1000	Collection Systems	2000	Treatment Processes	3000	Solids Processing	4000	Flood and Pollution Control	5000	Solids Drying/Utilization
1100	Interceptor Sewer Systems	2100	Primary Treatment	3100	Primary Solids			5100	Disposal of Primary Solids
1200	TARP	2200	Secondary Treatment	3200	Secondary Solids	4200	Waterways Control & Detention Reservoirs	5200	Disposal of Secondary Solids
1300	Major Pumping Stations	2300	Tertiary Treatment	3300	Tertiary Solids	4300	Stormwater Management		
		2400	Wetlands			4400	Aeration Facilities		
1500	Local Sewer - Engineering Activity								
						4600	Monitoring		
1700	Design	2700	Design	3700	Design	4700	Design	5700	Design
1800	Construction	2800	Construction	3800	Construction	4800	Construction	5800	Construction
1900	Collection Systems	2900	Treatment Processes	3900	Solids Processing	4900	Flood and Pollution Control	5900	Solids Utilization
7000	General Support (see page 17)								
8000	General Overhead (M&O internal use only...see page 18)								

When selecting a program number for a payroll or labor (Commitment Item 601010) activity, consult the Positional Budget in the PBF for the correct program number. For expenditures other than Account 601010, use the PBF Budget Working Report and BF - 10 to ascertain the correct program code number to use.

Summary program numbers having detail and subdetail programs are listed and defined by an indented presentation. In these instances, it is instructed that expenditures are to be charged only to detail (or subdetail) programs. The Enterprise System will summarize detail programs, as well as measure and compare budgeted to actual costs for both detail and summary programs.

**EXAMPLES:**

**Program 5200 - Disposal of Secondary Solids** (Summary Program; do not charge expenditures to this program)

**Detail Program 5210 - Utilization of Mixed Compost** (Detail Program; charge expenditures here)

**Program 1530 - Local Sewer Permit Activity** (Detail Program as Summary Cost Program of Sub-detail Programs; do not charge expenditures here)

**Detail Program 1531 - Review/Issuance of MWRD Sewer Permits** (Sub-detail Program; charge expenditures here)

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
<b>1000</b>	<b>Collection Systems</b>	1941	Odor Monitoring and Control Activities
1100	Interceptor Sewer Systems	1942	Weather Monitoring Activities
1110	Interceptor Systems	1990	Administrative Overhead
1111	Intercepting Sewer	1991	Human Resources Administration
1112	Intercepting Sewers Control Structures	1992	Budget Administration
1113	Intercepting Sewers Lift Stations	1993	Purchase Orders/Contract Administration
1114	Intercepting Sewers Force Mains	1994	Regulatory Administration
1119	Intercepting Sewers/Interceptors Inspection/ Rehabilitation Program (IIRP)	1995	Public Affairs
1200	TARP	1996	Process/Facility Planning
1210	TARP Systems	1997	Safety/Security Administration
1211	TARP Tunnels	1998	Services Provided by Other Governmental Units
1212	TARP Control Structures	1999	General Administrative Overhead
1213	TARP Pump Stations	<b>2000</b>	<b>Treatment Processes</b>
1214	TARP CUP (Chicago Underflow Plan) Storage Reservoirs	2010	Fine Screens
1215	TARP Coarse Screens	2015	Fine Screens
1217	TARP Screenings Disposal	2017	Fine Screen Disposal
1218	TARP Thornton Transitional Reservoir	2020	Grit Chambers
1300	Pumping Station Facilities	2025	Grit Chambers
1310	Major Pump Station Facilities	2026	Grit Dewatering
1312	Pump Station Storm Pumps	2027	Grit Disposal
1313	Pump Station Dry Weather Pumps	2030	Storm Flow Equalization
1315	Pump Station Coarse Screens	2034	Storm Flow Equalization Facility
1317	Pump Station Coarse Screenings Disposal	2100	Primary Treatment (Physical)
1318	Pump Station Storm Discharge Disinfection	2110	Primary Settling
1500	Local Sewer - Engineering Activity (City, Village, Township Sewers)	2111	Primary Tank/Imhoff
1530	Local Sewer Permit Activity	2115	Scum Skimming
1531	Review/Issuance of MWRD Sewer Permits	2117	Scum Disposal
1533	Review of Other Permits	2120	Storm Treatment Facilities
1535	Local Sewer Construction Surveillance/Enforcement	2121	Storm Treatment Facilities
1537	Permit Revision	2130	Scum Handling Facilities
1560	Local Sewer Public Service Coordination	2131	Scum Dewatering Tanks
1561	Public Service	2137	Scum Disposal
1563	Interagency Coordination	2200	Secondary Treatment (Biological)
1570	Local Sewer Rehabilitation	2210	Aeration / Clarification
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	2211	Aeration Basin/Clarifiers
1700	Collection System Design	2212	Blower and Air Mains
1710	Technical Assistance for Collection Design	2215	Scum Skimming
1711	Collection Design Technical Assistance for M&O Department	2217	Scum Disposal
1712	Collection Design Technical Assistance for Departments other than M&O	2220	Second-Stage Aeration/Clarification
1800	Collection Construction	2221	Second-Stage Aeration Basin/Clarifiers
1818	Collection Claims Prevention and Resolution	2225	Second-Stage Scum Skimming
<b>1900</b>	<b>Collection Systems - Indirect Cost Programs</b>	2227	Second-Stage Scum Disposal
1910	Buildings - Structural/Architectural	2300	Tertiary Treatment (Physical/Chemical)
1911	Janitorial Services	2310	Tertiary Filtration
1912	Structural/Architectural Systems	2311	Tertiary Filtration
1914	Shop Equipment	2320	Post Aeration
1917	Trash Disposal	2321	Post Aeration
1919	General Buildings	2330	Disinfection
1920	Buildings - Electrical/Mechanical	2331	Chlorination System
1921	Electrical Systems/Subsystems	2332	Dechlorination System
1922	Communication Services/Subsystems	2333	UV Disinfection
1923	City Water Services	2334	Ozone Disinfection
1924	Plumbing Systems	<b>2400</b>	<b>Wetlands</b>
1925	Process Water Systems	2410	Wetlands Activities
1926	High Pressure Air Systems	2411	Wetland Development and Design
1928	Steam Generation /Distribution and HVAC Systems	2412	Wetland Construction
1929	Buildings - General, Electrical/Mechanical	2700	Treatment Design
1930	Grounds	2710	Technical Assistance for Treatment Design
1931	Landscaping	2711	Treatment Design Technical Assistance for M&O Department
1932	Roads/Parking Lots	2712	Treatment Design Technical Assistance for Departments other than M&O
1935	Vehicles, Mobile Equipment and Support Systems	2800	Treatment Construction
1938	General Real Estate	2818	Treatment Claims Prevention and Resolution
1939	Grounds General	<b>2900</b>	<b>Treatment Processes</b>
1940	Emissions Monitoring and Control Activities	2910	Buildings - Structural/Architectural
		2911	Janitorial Services
		2912	Structural/Architectural Systems
		2914	Shop Equipment
		2917	Trash Disposal

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
2919	General Buildings	3712	Solids Processing Design Technical Assistance for Departments other than M&O
2920	Buildings - Electrical/Mechanical	3713	Biogas Utilization Design and Planning
2921	Electrical Systems/Subsystems	3800	Solids Processing Construction
2922	Communication Services/Subsystems	3813	Biogas Utilization Facilities Construction
2923	City Water Services	3818	Solids Claims Prevention and Resolution
2924	Plumbing Systems	3900	Solids Processing
2925	Process Water Systems	3910	Buildings - Structural/Architectural
2926	High Pressure Air Systems	3911	Janitorial Services
2927	Turbine Generator	3912	Structural/Architectural Systems
2928	Steam Generation /Distribution and HVAC Systems	3914	Shop Equipment
2929	Buildings - General, Electrical/Mechanical	3917	Trash Disposal
2930	Grounds	3919	General Buildings
2931	Landscaping	3920	Buildings - Electrical/Mechanical
2932	Roads/Parking Lots	3921	Electrical Systems/Subsystems
2935	Vehicles, Mobile Equipment, and Support Systems	3922	Communication Services/Subsystems
2938	General Real Estate	3923	City Water Services
2939	Grounds General	3924	Plumbing Systems
2940	Emissions Monitoring and Control Activities (ICC)	3925	Process Water Systems
2941	Odor Control Activities	3926	High Pressure Air Systems
2942	Weather Monitoring Activities	3927	Turbine Generator
2990	Administrative Overhead	3928	Steam Generation/Distribution and HVAC Systems
2991	Human Resources Administration	3929	Buildings - General, Electrical/Mechanical
2992	Budget Administration	3930	Grounds
2993	Purchase Orders/Contract Administration	3931	Landscaping
2994	Regulatory Administration	3932	Roads/Parking Lots
2995	Public Affairs	3933	Railroads
2996	Process/Facility Planning	3935	Vehicles, Mobile Equipment and Support Systems
2997	Safety/Security Administration	3938	General Real Estate
2998	Services Provided by Other Governmental Units	3939	Grounds General
2999	General Administrative Overhead	3940	Emissions Monitoring and Control Activities
<b>3000</b>	<b>Solids Processing</b>	3941	Odor Control Activities
3100	Processing Primary Solids - Summary Program	3942	Weather Monitoring Activities
3110	Gravity Thickening	3990	Administrative Overhead
3111	Gravity Thickening	3991	Human Resources Administration
3113	Force Main/Pumping	3992	Budget Administration
3117	Transportation to Interceptor	3993	Purchase Orders/Contract Administration
3118	Screenings Removal	3994	Regulatory Administration
3119	Screenings Disposal	3995	Public Affairs
3130	Predigestion Centrifuge Thickening	3996	Process/Facility Planning
3131	Predigestion Centrifuge	3997	Safety/Security Administration
3140	Gravity Belt Thickeners	3998	Services Provided by Other Governmental Units
3141	Gravity Belt Thickening	3999	General Administrative Overhead
3143	Force Main/Pumping	<b>4000</b>	<b>Flood and Pollution Control</b>
3150	Primary Thickening	4200	Waterways Control and Stormwater Detention Reservoirs
3151	Primary Thickening	4202	Power Generation at Lockport
3200	Processing Secondary Solids	4203	Stormwater Detention Reservoir Activity
3210	Unheated Digestion	4205	Diversion Operations and Accounting
3211	Imhoff Digestion	4206	Water Quality Monitoring System - M&O
3220	Heat Digestion	4207	Centennial Fountain
3221	Heated Digestion	4209	Waterways Control - All Other - General
3222	Screenings Removal/Disposal	4210	Maintenance of Waterways
3224	Loading for Transportation	4211	Waterways Debris Removal
3225	Transportation	4212	Small Stream Maintenance
3300	Processing Tertiary Solids	4213	Pollutant Recovery (Navigable)
3310	Lagoon Dewatering	4214	Pollutant Recovery (Nonnavigable)
3311	Lagoon Dewatering	4215	Rodent and Insect Control
3313	Pumping to Lagoons (Force Main)	4216	Bridge and Road Maintenance
3320	Post - Digestion Centrifuge	4217	Canal Bank Maintenance
3321	Post - Digestion Centrifuge	4219	Maintenance of Waterways - All Other - General
3328	Centrifuge Conveyor/Hopper	4300	Stormwater Management
3330	Cake Aging Lagoons	4310	Stormwater Management Planning
3331	Cake Aging Lagoons	4311	Watershed Councils
3334	Loading for Transport to Cake Aging Lagoons	4312	Mapping, Surveys, and Soil Testing
3335	Intrafacility Transport to Cake Aging Lagoons	4313	Watershed Plan Development
3350	Desilting Basins	4314	Publications and Public Affairs
3351	Desilting Basins	4315	GIS System
3700	Solids Processing Design	4320	Stormwater Management Regulation
3710	Technical Assistance for Solids Processing Design	4321	Permits
3711	Solids Processing Design Technical Assistance for M&O Department	4322	Storm and Flood Ordinance Development



<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
4323	Inspections	4929	Electrical and Mechanical Systems within Buildings
4324	Zoning		
4330	Operations and Maintenance	4939	Grounds
4331	Stormwater Detention Reservoir Activity	4999	General Administration Overhead
4332	Small Stream Maintenance		
4334	Operations and Maintenance Contracted with Other Governments	<b>5000</b>	<b>Solids Drying/Utilization</b>
		5100	Disposal of Primary Solids
4335	Waterways Debris Removal	5110	Lo - Solids Agitation/Drying
4340	Flood Mitigation Projects	5111	Drying Site O&M, for Lo - Solids
4341	Planning/Design	5112	Material Preparation of Lo - Solids for Ultimate Use
4342	Contract Administration		
4343	Construction	5114	Loading Lagoon Lo - Solids for Transport to Drying Site
4344	Flood Mitigation Projects Contracted with Other Governments	5115	Intrafacility Transport of Lagooned and Pre - Dried Lo - Solids to Drying Site
4345	Land and Easements		
4350	Administrative Overhead	5120	Cake Agitation/Drying
4351	Human Resources Administration	5121	Drying Site O&M, for Cake
4352	Budget Administration	5122	Material Preparation of Cake for Ultimate Use
4354	Administrative Overhead Contracted with Other Governments	5124	Loading of Lagoon Cake for Transport to Drying Site
4358	Service to Other Government Agencies	5125	Intrafacility Transport to Drying Site
4359	General Administrative Overhead	5126	Intrafacility Transport of Un - aged Cake to Drying Site
4400	Aeration Facilities		
4410	Instream Aeration Facilities	5200	Disposal of Secondary Solids
4420	Sidestream Aeration Facilities	5210	Contract Utilization/Disposal
4600	Monitoring	5211	Contract Utilization/Disposal of Dried Biosolids
4650	Operations Monitoring	5214	Loading of Dried Biosolids for Transportation to Utilization/Disposal Site
4652	Liquid Monitoring		
4653	Solids Monitoring	5215	Transport to Utilization/Disposal Site
4654	Air Quality Monitoring	5220	Local Distribution
4660	Waste Monitoring	5221	Local Distribution O&M
4661	User Charge Ordinance - Residential and Small Nonresidential Commercial - Industrial Users	5224	Loading of Dried Biosolids for Transportation to Utilization Site
4662	User Charge Ordinance - Tax Exempt Users	5225	Transportation of Dried Biosolids to Local Distribution Utilization Site
4663	User Charge Ordinance - Large Commercial - Industrial Users	5230	Fulton County Land Reclamation
4664	Environmental Remediation Wastewater Ordinance	5231	Fulton County Land Reclamation
4665	Chemical Toilet Wastes Disposal Ordinance	5232	Fulton County Site Maintenance
4666	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs) Minimum Regulatory Requirement Activities	5233	Pumping and Application of Supernatant
		5234	Loading for Transportation to Fulton County
		5235	Transportation to Fulton County
4667	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs)	5236	Loading for Transportation in Fulton County
		5237	Intrafacility Transportation in Fulton County
4668	Sewage and Waste Control Ordinance - Other Industrial Users	5238	Farming in Fulton County
		5239	Reclamation of Mine Sites
4670	Environmental Monitoring	5240	Local District Utilization
4671	Lake Michigan Monitoring	5241	Local Utilization Site Activities
4672	Waterways Monitoring	5243	Transport to District Farm Site
4673	Inspection Events	5244	Loading for Transportation to District Site
4674	Groundwater Monitoring	5245	Transportation to District Utilization Site
4680	Technical Assistance to Organizations Outside the Monitoring and Research Department	5250	Farm Utilization of Cake
		5251	Farm Utilization of Wet Cake
4681	Assistance to M&O Department	5252	Wet Cake Holding Area
4682	Technical Assistance - All Other - General	5254	Loading for Transportation to Wet Cake Holding Area
4683	Regulatory Review and Response		
4684	Engineering Process Design Support	5255	Intrafacility Transport to Wet Cake Holding Area
4685	Regulatory Compliance Reporting	5256	Loading Wet Cake from Holding Area for Transportation to Farm Utilization Site
4686	Facility Capital Planning and Capital/Maintenance Project Evaluations	5260	Farm Utilization of Dried Biosolids
4690	Operations and Applied Research	5261	Farm Utilization of Dried Biosolids
4700	Flood and Pollution Control Design	5264	Loading Dry Biosolids for Transportation to Farm Utilization Site
4710	Technical Assistance for Flood and Pollution Control Design	5265	Transportation of Dried Biosolids to Farm Utilization Site
4711	Flood and Pollution Control Design Technical Assistance for M&O Department	5270	Contractual Secondary Solids Disposal
4712	Flood and Pollution Control Design Technical Assistance for Departments other than M&O	5271	Pelletizer Operations
4800	Flood and Pollution Control Construction	5700	Solids Disposal Design
4818	Flood and Pollution Control Claims Prevention and Resolution	5710	Technical Assistance for Solids Disposal Design
		5711	Solids Disposal Design Technical Assistance for M&O Department
4900	Flood and Pollution Control - Indirect Cost Program		
4919	Building Structures	5712	Solids Disposal Design Technical Assistance for Departments other than M&O

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
5800	Solids Disposal Construction	7273	Centralized Planning and Control
5818	Solids Disposal Claims Prevention and Resolution	7279	Cataloging and Inventory - All Other (General)
		7280	Stores Operation and Issue
<b>5900</b>	<b>Solids Utilization - Indirect Cost Programs</b>	7282	Storeroom Ordering
5910	Buildings - Structural/Architectural	7283	Receiving
5911	Janitorial Services	7284	Storing
5912	Structural/Architectural Systems	7285	Issuing
5914	Shop Equipment	7286	Storeroom Operations - All Other Goods (General)
5917	Trash Disposal	7289	Inventory Purchases - Only
5919	General Buildings	7290	Examinations and Employment Activities
5920	Buildings - Electrical/Mechanical	7295	Equal Employment Opportunity Activities
5921	Electrical Systems/Subsystems	7296	Recruitment and Marketing Activities
5922	Communication Services/Subsystems	7300	Compensation and Classification Activities
5923	City Water Services	7310	Training and Development Activities
5924	Plumbing Systems	7311	Employee Performance Management
5925	Process Water Systems	7315	Retiree Benefits
5926	High Pressure Air Systems	7316	OPEB Trust Management and Report Preparation
5928	Steam Generation/Distribution and HVAC Systems	7320	Employee Benefits
5929	Buildings - General, Electrical/Mechanical	7325	Labor and Employee Relations
5930	Grounds	7330	Human Resources Administration
5931	Landscaping	7340	Security of Plants and Properties
5932	Roads/Parking Lots	7350	General Legal Matters
5933	Railroad	7351	Legislative
5935	Vehicles, Mobile Equipment and Support Systems	7352	Financial Matters
5938	General Real Estate	7353	Environmental and Regulatory Matters
5939	Grounds General	7354	Contract Administration
5940	Emissions Monitoring and Control Activities	7355	Litigation
5941	Odor Control Activities	7356	Employment Matters
5942	Weather Monitoring Activities	7359	Legal Services - General
5990	Administrative Overhead	7360	Real Estate Operations
5991	Human Resources Administration	7361	Leases (including Subleases)
5992	Budget Administration	7362	Easements
5993	Purchase Orders/Contract Administration	7363	Permits
5994	Regulatory Administration	7364	Rights - of - Entry Pending Easements
5995	Public Affairs	7365	Land Record Program
5996	Process/Facility Planning	7366	Waterways Land Management
5997	Safety/Security Administration	7367	Real Estate Asset Management
5998	Services Provided by Other Governmental Units	7368	Real Estate Environmental Assessment
5999	General Administrative Overhead	7369	Real Estate Operations - All Other (General)
		7370	Claims Processing and Investigations
<b>7000</b>	<b>General Support</b>	7371	Employee Injury Claims Processed
7100	Executive Director Direction	7379	Investigations - All Other (General)
7110	Legislative	7380	Information Technology and Telecommunications
7130	Administrative Activities	7381	Systems Analysis and Programming
7150	Civil Service Board Procedures	7382	Desktop Applications Support
7210	Treasury Activities	7383	Voice, Data, and Video Communications Support
7220	Reprographic Services	7384	Central Computer Hardware and Proprietary Software Support
7221	Duplication Services		
7224	Graphic Design Services	7385	Computer Operations, Maintenance, and Support
7240	Public Affairs	7386	Disaster Recovery
7245	Capital Improvements Public Affairs	7387	Computer Security
7247	Internal Public Affairs	7388	Information Systems Planning
7248	External Public Affairs	7389	Information Systems Coordination
7249	Library Services	7390	Accounting and Auditing
7250	Budget Preparation and Management Studies	7391	Accounts Payable
7251	Corporate Budget Preparation, Monitoring and Administration	7392	Payroll and Employee Expense
		7393	Billing and Collections
7252	Management and Organization Studies	7395	Internal Auditing
7253	Support Department Budget Preparation, Monitoring, and Administration	7398	Clerk's Corporate Functions and Administrative Services
7254	Enterprise System	7399	Accounting and Financial Reporting
7255	Operating Department Budget Preparation, Monitoring, and Administration	7405	Financial System Development
7260	Buying Procedures	7460	Main Office Complex Building Services
7261	Purchase Orders Processed	7461	Main Office Building Complex Operations
7262	Requisition Items Processed	7462	Main Office Building Complex Construction
7263	Contracts Processed	7463	Mailroom Services
7264	Quotes Processed	7464	Telephone Switchboard Operations at MOBC
7265	Crop and Surplus Sales	7470	Contract Diversity
7269	Buying Procedures - All Other - General	7471	Contract Compliance
7270	Inventory and Cataloging	7472	Community Activity
7271	Centralized Cataloging	7473	Contract Diversity Support
7272	Cycle Counting/Inventory Control	7480	Safety Program
		7490	Automotive Fleet Operations

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
7491	Automotive Fleet Procurement	7909	M&O Services - Engineering
7496	Automotive Fleet Disposal	7999	M&O Services - Various
7499	Automotive Fleet Operations		
7500	Risk Management Operations	<b>8000</b>	<b>General Overhead (M&amp;O Internal Use Only)</b>
7501	Risk Management Administration	8110	M&O Inventory Purchases
7502	Insurance Premiums, Broker Fees, and Other Services	8111	Returns to Inventory
7601	Capital Financing Program and Other Related Costs		
7604	Social Security and Medicare Contributions	<b>8900</b>	<b>General Overhead - Indirect Cost Programs</b>
7700	Grants, Loans, Permits, and Government Operations	8910	Buildings - Structural/Architectural
7701	Grant/Loan Applications	8911	Janitorial Services
7702	Permit Applications	8912	Structural/Architectural Systems
7703	Grant/Loan Processing	8914	Shop Equipment
7704	General Government Operations	8917	Trash Disposal
7705	Interaction with Private Environmental Interests	8919	General Buildings
7710	Technical Assistance for Grants, Loans, Permits, and Government Operations	8920	Buildings - Electrical/Mechanical
7711	Grants, Loans, Permits, and Government Operations Technical Assistance for M&O Department	8921	Electrical Systems/Subsystems
7712	Grants, Loans, Permits, and Government Operations Technical Assistance for Departments other than M&O	8922	Communication Services/Subsystems
7740	Land and Easements	8923	City Water Services
7741	Survey Support	8924	Plumbing Systems
7745	Utility Review i.e. OUC, JULIE, IDOT info requests	8925	Process Water Systems
7760	Environmental Planning	8926	High Pressure Air Systems
7761	Master Planning	8927	Turbine Generator
7762	Space Planning	8928	Steam Generation/Distribution and HVAC Systems
7763	Land Planning	8929	Buildings - General Electrical/Mechanical
7800	Information Technology Services	8930	Grounds
7801	Information Technology Services - General Administration	8931	Landscaping
7802	Information Technology Services - M&R	8932	Roads/Parking Lots
7803	Information Technology Services - P&MM	8933	Railroad
7804	Information Technology Services - HR	8935	Vehicles, Mobile Equipment and Support Systems
7805	Information Technology Services - Finance	8938	General Real Estate
7806	Information Technology Services - Engineering	8939	Grounds General
7807	Information Technology Services - M&O	8940	Emissions Monitoring and Control Activities (ICC)
7808	Information Technology Services - Stormwater	8941	Odor Control Activities
7809	Information Technology Services - All Other Departments	8942	Weather Monitoring Activities
7900	M&O General Support Services	8990	Administrative Overhead
7901	M&O Services - Board of Commissioners	8991	Human Resources Administration
7902	M&O Services - General Administration	8992	Budget Administration
7903	M&O Services - M&R	8993	Purchase Orders/Contract Administration
7904	M&O Services - P&MM	8994	Regulatory Administration
7905	M&O Services - HR	8995	Public Affairs
7906	M&O Services - Information Technology	8996	Process/Facility Planning
7907	M&O Services - Law	8997	Safety/Security Administration
7908	M&O Services - Finance	8998	Services Provided by Other Governmental Units
		8999	General Administrative Overhead

## IV. CLASSIFICATION OF PROGRAMS (FUNCTIONAL AREAS)

## MAJOR PROGRAM (FUNCTIONAL AREA) NUMBERS

**1000 Collection Systems**

All costs in this series pertain to the collection process only, including pumping stations, force mains, sewers, sewer maintenance, and collection facilities.

**2000 Treatment Processes**

All costs applicable to the treatment process of sewage at water reclamation plants.

**3000 Solids Processing**

All detail programs in this series pertain to the processing of primary, secondary, and tertiary solids.

**4000 Flood and Pollution Control**

This program series includes all costs applicable to detail programs that effect Waterways Control, Monitoring & Research, and Engineering for design and construction.

**5000 Solids Drying/Utilization**

This program series includes costs for the disposal of primary, secondary, and tertiary solids.

**7000 General Support**

All detail programs for the 7000 Series are summarized under this program. This series covers indirect costs and activities of support departments such as Human Resources, Information Technology, Law, Finance, and Procurement & Materials Management, and of General Administration, as well as related supervisory expenditures.

**8000 General Overhead Program Numbers**

M&O Budget. For Internal Use Only. - These programs are used in the budget preparation and administration process and are redistributed to 1000 - 7000 series programs.

**Note:** The M&O Department utilizes a budgetary program coding structure to identify direct and indirect costs for these programs: Collection (1000 series); Treatment (2000 series); Solids Processing (3000 series); Solids Drying/Utilization (5000 series); General Support (7000 series) and General Overhead (8000 series).

**INDIRECT COST CENTERS**

All costs, which are classified as indirect, are to be charged against one or more indirect cost centers. Indirect costs shall be defined as all costs (labor, contracts, energy, materials, etc.) that do not directly impact operational performance of the sewage collection system, sewage treatment systems, solids processes, or solids drying and disposal operations - such as: buildings; grounds; odor control activities; and also M&O field administrative overhead activities - but which are associated with the various costs of the collection systems, treatment plants, and solids handling areas. These indirect cost programs should not include costs chargeable to other Departments, which should be charged to the 7000 series programs (General Support).

M&O Direct Cost Center and Indirect Cost Center programs will be designated DCC and ICC, respectively, throughout the Budget Code Book Program descriptions.

**1000 Collection Systems****Program 1100 - Interceptor Sewer Systems Summary Program**

This is a summary cost program of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Program 1110 - Interceptor Systems (DCC)**

Summary of the following detail programs pertaining to the operation and maintenance activities of the surface interceptor collection systems.

**Detail Program 1111 - Intercepting Sewers**

All direct O&M costs associated with sewers, manholes and associated items. This program includes activities such as sewer inspections, sewer breaks or collapses, and manhole repairs.

**Detail Program 1112 - Intercepting Sewer Control Structures**

All direct O&M costs associated with the collection system local sewer control structures, sluice gates, tide gates, etc. This program includes control structure inspections, cleaning, lubrication, and repairs.

**Detail Program 1113 - Intercepting Sewer Lift Stations**

All direct O&M costs associated with pump station motors, pumps, piping, screens, instrumentation and controls, and wet/dry well appurtenances at the lift station.

**Detail Program 1114 - Intercepting Sewer Force Mains**

All direct O&M costs associated with force mains on the sewage intercepting system (excludes solids force mains between facilities). This program includes activities such as inspections, breaks or collapses, and manhole repairs.

**Detail Program 1119 - Intercepting Sewers/Interceptor Inspection Rehabilitation Program (IIRP)**

All direct O&M costs associated with the new program of joint M&O/Engineering inspection and repair of the intercepting sewers and access manholes. This includes activities such as sewer service inspections, and resultant Engineering or M&O contracts for repair or replacement of deteriorated sections of the system.

**Program 1200 - TARP System**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 1210 - TARP System (DCC)**

Summary of the following detail programs pertaining to the O&M of the Deep Tunnel System. Includes such costs as storage of excess TARP combined sewage, and for subsequent pump back to treatment facilities - but specifically does not include costs for stormwater detention reservoirs (4000).

**Detail Program 1211 - TARP Tunnels**

All direct O&M costs associated with the TARP access shafts, drop shafts and connecting sewer tunnels or related structures. Includes inspections and repairs.

**Detail Program 1212 - TARP Control Structures**

All direct O&M costs associated with TARP control chambers, sluice gates, instrumentation and controls, etc. Includes items such as electrical power and communications, system monitoring, structure inspections, equipment lubrication, maintenance and repairs.

**Detail Program 1213 - TARP Pump Stations**

All direct O&M costs associated with the TARP Pump Stations - including pumps, motors, instrumentation and controls, and associated wet/dry well appurtenances. Includes items such as electrical power, equipment inspection, lubrication, and maintenance. Specifically does not include screening activities (1215/1217) or odor control activities (1941).

**Detail Program 1214 - TARP CUP (Chicago Underflow Plan) Storage Reservoirs**

All direct O&M costs associated with the TARP CUP storage reservoirs.

**Detail Program 1215 - TARP Coarse Screens**

All direct O&M costs associated with the TARP coarse screen facilities which protect the pumps. Includes items such as the facilities and equipment that protect the pumps and handling of the screenings, but not the subsequent disposal of the screenings (1217).

**Detail Program 1217 - TARP Screenings Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the screenings removed from the TARP facilities, including contractual and dispatching costs pertaining to the ultimate removal by the scavenger service.

**Detail Program 1218 - TARP Thornton Transitional Reservoir**

All direct O&M costs associated with the operation of the TARP Thornton Transitional Reservoir.

**Program 1300 - Pumping Station Facilities - Summary Program**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 1310 - Major Pump Station Facilities (DCC)**

Summary of the following detail programs pertaining to the raw sewage pumping from major pumping facilities on the interceptor systems. Included are the major pump stations at the treatment plants, plus those facilities on the major interceptors (such as Racine Ave PS, North Branch PS, Evanston PS, Calumet PS, etc.). Includes the costs of energy to operate the pumps, screening to protect the pumps, and piping and miscellaneous services associated with pumping stations.

**Detail Program 1312 - Pump Station Storm Pumps**

All direct O&M costs associated with the storm pumps, motors, instrumentation and controls and associated wet/dry well appurtenances. Includes sampling and equipment inspection and lubrication and maintenance. Specifically excludes the screening facilities (1315/1317).

**Detail Program 1313 - Pump Station Dry Weather Pumps**

All direct O&M costs associated with the pump station and its sewage pumps, motors, instrumentation, controls, and associated wet/dry well appurtenances. Includes sampling and equipment inspection and lubrication and maintenance. Specifically excludes the screening facilities (1315/1317).

**Detail Program 1315 - Pump Station Coarse Screens**

All direct O&M costs associated with the coarse screens, which protect the raw sewage pumps. Specifically does not include the subsequent disposal of the screenings (1317).

**Detail Program 1317 - Pump Station Coarse Screenings Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the material captured by the coarse screen facilities, including contractual and dispatching costs pertaining to the ultimate removal by the scavenger service.

**Detail Program 1318 - Pump Station Storm Discharge Disinfection**

All direct O&M costs associated with the disinfection of storm water discharges.

**Program 1500 - Local Sewer Engineering Activity (City, Village, Township Sewers)**

This is a summary cost program of the following detail programs. Costs will be charged only to these detail program numbers.

**Program 1530 - Local Sewer Permit Activity**

Summary of the following detail programs. Costs can only be charged to the subdetail programs.

**Detail Program 1531 - Review/Issuance of MWRD Sewer Permits**

All direct costs pertaining to the review/issuance of sewer construction permits as required by the Sewer Permit Ordinance, as well as the microfilming and data entry work for new permits.

**Detail Program 1533 - Review of Other Permits**

(NPDES, NRI's, IEPA, City of Chicago, etc.) All direct costs for the microfilming and data entry work for these permits.

**Detail Program 1535 - Local Sewer Construction Surveillance/Enforcement**

All direct costs pertaining to construction surveillance of permitted/exempted work and enforcement of the Sewer Permit Ordinance, except Article 6 - 5 of the Manual of Procedures (Sewer Rehabilitation/ICAP). Activities may include site inspections, testing, development and close - out of all corrective work, conciliation meetings, Show Cause Hearings, investigations, court actions, close - out of the permit, and review/approval of "as - built" drawings.

**Detail Program 1537 - Permit Revision**

All direct costs associated with revisions requested by permit applicant and correction of errors to ISSUED PERMITS ONLY. Also includes all costs pertaining to the microfilming/storage of MWRD sewer permits issued prior to 1/1/90. (Microfilming/storage of permits issued as of 1/1/90 should be charged to 1531 and 1533 respectively.)

**Program 1560 - Local Sewer Public Service Coordination**

Summary of the following detail programs. Costs can only be charged to these detail programs.

**Detail Program 1561 - Public Service**

All direct costs pertaining to the answering of public inquiries concerning District Ordinances, policies, and procedures, including responses to citizen complaints.

**Detail Program 1563 - Interagency Coordination**

All direct costs pertaining to the coordination of District functions/activities with outside public agencies (USEPA, IEPA, NIPC, City of Chicago, etc.).

**Program 1570 - Local Sewer Rehabilitation**

Summary of the following detail program. Costs can only be charged to this detail program.

**Detail Program 1571 - Local Sewer Rehabilitation Ordinance Enforcement Activity**

All direct costs to ensure compliance with the District Local Sewer Rehabilitation Ordinances, including activities related to consent decrees, reports, field inspections, testing, maintenance, flow monitoring, investigations, show cause hearings, and consulting services.

**Program 1700 - Collection System Design**

All costs pertaining to design activities relative to collection systems such as sewers, force mains, long distance transportation, tunnels and pumping stations.

**Program 1710 - Technical Assistance for Collection Design**

All costs of providing technical assistance for Collection Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1711 - Collection Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Collection Design to the M&O Department.

**Detail Program 1712 - Collection Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Collection Design to outside Departments other than M&O.

**Program 1800 - Collection System Construction**

All costs pertaining to construction of collection facilities relating to sewers, force mains, pump stations, long distance transportation and tunnels.

**Program 1818 - Collection Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**1900 Collection Systems - Indirect Cost Programs**

This 1900 series of Indirect Programs should be utilized when the indirect cost activity may be specifically associated with collection system activities, such as those at interceptor pumping stations.

**Program 1910 - Buildings - Structural/Architectural (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 1912 - Structural/Architectural Systems**

All O&M costs for maintenance and repair of building structures or architectural elements such as roofs, windows, doors, etc.

**Detail Program 1914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps.

**Detail Program 1917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 1919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1921 - Electrical Systems/Subsystems**

All indirect O&M costs pertaining to electricity, electrical systems and services. Where the electrical system is process - specific (i.e., energy for the storm pumps) the costs should be charged directly to the process. Where the costs are common (i.e. lighting, main breakers, motor control centers, etc.) they should be charged to this indirect program.

**Detail Program 1922 - Communication Services/Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. TARP telemetry costs would be an example of process - specific communication expenses that should be charged to the specific process.

**Detail Program 1923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., that cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 1924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 1925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Raw sewage pump bearing seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the distribution piping network.

**Detail Program 1926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 1928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 1929 - Buildings - General, Electrical/Mechanical**

All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1930 - Grounds (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance and repairs - at the various pump stations, reservoirs, etc.

**Detail Program 1932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance, and repairs to roads and parking lots at the various collection facilities, reservoirs and pumping stations.

**Detail Program 1935 - Vehicles, Mobile Equipment, and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 1938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to general collection or pumping activities. Includes inspections, review, and related activities along the District - owned properties bordering the Canal.

**Detail Program 1939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1941 - Odor Monitoring and Control Activities**

All O&M costs pertaining to odor control activities within the Collection Systems series (1000). Includes all odor control activities associated with the sewer and TARP systems.

**Detail Program 1942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, emissions testing and control activities.

**Program 1990 - Administrative Overhead (ICC)**

Summary of the following detail programs pertaining to the field offices' administrative activities associated with the Collection Systems series (1000).

**Detail Program 1991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, employee ratings, discipline, counseling, training, etc.

**Detail Program 1992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review and administration.

**Detail Program 1993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 1994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 1995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 1996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 1997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety equipment such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 1998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of activities performed by other units of local government. Specifically included here would be the agreement with the City of Elgin to accept wastewater from the Poplar Creek Service Area.

**Detail Program 1999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**2000 Treatment Processes****Program 2010 - Fine Screens (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2015 - Fine Screens**

All direct O&M costs pertaining to the fine screens, following the pumping of raw sewage. Includes all costs for the screens, drives, and chains, etc. (i.e., controls, and equipment inspection, lubrication, maintenance, and repairs). Includes the handling of the screenings, but not the subsequent transportation and disposal (2017).

**Detail Program 2017 - Fine Screen Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the screenings, including all contractual and dispatching costs pertaining to the ultimate removal of the screenings by a scavenger service.

**Program 2020 - Grit Chambers (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2025 - Grit Chambers**

All direct O&M costs pertaining to the settling and removal of heavy suspended matter (grit) from the sewage flow, prior to primary treatment. Includes all costs for the grit chambers, collectors, conveyors, flights, and pumps (i.e., controls, and equipment inspection, lubrication, maintenance and repairs). Specifically does not include costs for subsequent dewatering and disposal (2026/2027).

**Detail Program 2026 - Grit Dewatering**

All direct O&M costs pertaining to the dewatering of the grit prior to its disposal. Specifically does not include costs for subsequent disposal (2027).

**Detail Program 2027 - Grit Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the grit material, including all contractual and dispatching costs pertaining to the ultimate removal of the grit by a scavenger service.

**Program 2030 - Storm Flow Equalization (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2034 - Storm Flow Equalization Facility**

All direct O&M costs associated with the temporary storage (not including interceptor or TARP storage) of combined sewage associated with excess storm flows (i.e., detention ponds at Hanover Park) for subsequent treatment through the treatment plant. Includes all costs for the operation and maintenance of the facilities (i.e., controls and equipment inspection, lubrication, maintenance, and repairs).

**Program 2100 - Primary Treatment (Physical) - Summary Program**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail program numbers or their subdetail program numbers. Primary treatment, the first stage of the treatment process, is the physical separation of impurities from sewage coming directly from Collection.

**Program 2110 - Primary Settling (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2111 - Primary Tank/Imhoff**

All direct O&M costs pertaining to the settling of primary sewage. Includes maintenance of the tank, tank superstructure, drives and collecting arms, process valves and piping, instrumentation and controls, and solids pumps. Specifically excluded is the scum collection system, and scum dewatering and disposal operations as defined below (2115/2117).

**Detail Program 2115 - Scum Skimming**

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the primary tanks. Includes all costs for the scum collection baffles, troughs, piping and ejecting/pumping. Specifically does not include costs for disposal of the scum, or for the further handling or dewatering of the scum beyond the primary tank, such as in separate scum concentration tanks (2131/2137).

**Detail Program 2117 - Scum Disposal**

All costs pertaining to the subsequent collection, and disposal of the scum. Includes all direct O&M costs associated with the subsequent handling, dewatering, removal, and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service. Specifically excludes however, the operating and maintenance costs associated with any separate Scum Handling facilities - when this operation is handled in a separate scum handling facility (separate from the primary clarifiers), then the costs should be captured under the 2130 series.

**Program 2120 - Storm Treatment (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2121 - Storm Treatment Facilities (DCC)**

All direct O&M costs pertaining to settling facilities, specifically designed and utilized to partially treat excess storm flows. Includes maintenance of the excess flow facilities e.g. detention ponds, tank, tank superstructure, drives and collecting arms, processing valves and piping, instrumentation and controls.

**Program 2130 - Scum Handling Facilities**

Summary of the following detail programs pertaining to the subsequent dewatering and disposal of scum, when this operation is handled in separate and distinct scum dewatering facilities (i.e., separate from the primary and/or secondary clarifiers). The Terrence J. O'Brien WRP would be an example of a water reclamation plant where scum dewatering costs are chargeable to a separate scum dewatering facility.

**Detail Program 2131 - Scum Dewatering Tanks**

All direct O&M costs associated with the tanks, collecting flights, chain mechanisms and scum pumping. Includes maintenance of the tank, tank superstructure, drives and collecting arms, process valves and piping, instrumentation and controls, and scum baffles, troughs, and pumps. Specifically does not include costs for the disposal of the scum (2137).

**Detail Program 2137 - Scum Disposal**

All direct O&M costs associated with the subsequent removal, transportation and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service.

**Program 2200 - Secondary Treatment (Biological) - Summary Program**

This is a summary cost program of detail programs 2210 and 2220. Costs may be charged only to these detail program numbers. Secondary treatment, the second stage of the treatment process, is the biological separation and removal of impurities from primary - treated effluents. Special microorganisms are cultivated in the aeration batteries to assimilate influent impurities for removal in the clarifiers.

**Program 2210 - Aeration/Clarification (DCC)**

Summary of the following detail programs pertaining to the aeration and clarification associated with the secondary biological treatment process. Includes all costs for the energy utilized in association with the secondary treatment process, blowers and air mains, aeration and settling tanks, waste and return solids pumping, etc. Does not include costs for the subsequent concentration of waste solids (3100 Series).

**Detail Program 2211 - Aeration Basin/Clarifiers**

All direct O&M costs associated with the first stage aeration tanks and clarifiers (but not scum skimming). Includes maintenance of the tanks, tank superstructure, control valves, tank air supply piping and diffuser plates, sludge pumps and flow meters, and clarifier drives, arms and bridges, instrumentation and controls, and associated equipment.

**Detail Program 2212 - Blower and Air Mains**

All direct O&M costs, including electricity, associated with the air blowers and air mains, including the blower motors, air filters, meters, controls and instrumentation, and supports and associated equipment.

**Detail Program 2215 - Scum Skimming**

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the secondary clarifier. Includes all costs for the scum collection baffles, troughs, piping and ejecting/pumping. Specifically does not include costs for the further handling or dewatering of the scum beyond the clarifier, such as in separate scum dewatering facilities (2131/2137).

**Detail Program 2217(N) - Scum Disposal**

All costs pertaining to the subsequent collection and disposal of the scum. Includes all direct O&M costs associated with the subsequent handling, dewatering, removal, and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service. Specifically excludes the operating and maintenance costs associated with any separate Scum Handling facilities. When this operation is handled in a separate scum handling facility (separate from the clarifiers), then the costs should be captured under detail programs 2131 and 2137 above.

**Program 2220 - Second-Stage Aeration/Clarification (DCC)**

All costs pertaining to the aeration and clarification of the effluent from the first stage of the biological treatment process. Includes all costs for the second stage aeration and settling tanks, waste and return sludge pumping. Does not include costs for the subsequent concentration of waste sludge (3100 Series). Does not include any costs for the blowers or air mains (2212).

**Detail Program 2221 - Second-Stage Aeration Basin/Clarifiers**

All direct O&M costs associated with the second stage aeration tanks and clarifiers (but not scum skimming). Includes maintenance of the tanks, tank superstructure, control valves, tank air supply piping and diffuser plates, sludge pumps and flow meters, and clarifier drives, arms and bridges, instrumentation and controls, and associated equipment.

**Detail Program 2225 - Second-Stage Scum Skimming**

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the final clarifier. Includes all costs for the scum collection baffles, troughs, piping and ejecting/pumping. Specifically does not include costs for the further handling or dewatering of the scum beyond the clarifier, such as in separate scum dewatering facilities (2131/2137).

**Detail Program 2227 - Second-Stage Scum Disposal**

All costs pertaining to the subsequent collection and disposal of the scum. Includes all direct O&M costs associated with the subsequent handling, dewatering, removal, and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service. Specifically excludes however, the operating and maintenance costs associated with any separate Scum Handling facilities - when this operation is handled in a separate scum handling facility (separate from the clarifiers), then the costs should be captured under Detail Programs (2131/2137) above.

**Program 2300 - Tertiary Treatment (Physical/Chemical) - Summary Program**

This is a summary cost program of detail programs 2310, 2320, and 2330. Costs may be charged only to these detail program numbers or their subdetail program numbers. Tertiary treatment, the third stage of the treatment process, is the physical or chemical separation and removal of impurities from secondary treated effluents. Tertiary treatment may be accomplished by one or by a combination of the processes in the detail programs.

**Program 2310 - Tertiary Filtration**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2311 - Tertiary Filtration**

All direct O&M costs associated with the filters and filter media, including chemical addition (if used, but not including disinfection), surface wash and backwash systems, instrumentation and controls, and other equipment. Note that the O&M costs for the process water pumps and distribution system should be captured under the common services indirect detail program 2916.

**Program 2320 - Post Aeration (DCC)**

Detail program summary. Charge costs to the following program only.

**Detail Program 2321 - Post Aeration**

All direct O&M costs pertaining to the aeration of the final effluent before discharge into the waterways - when accomplished with facilities specifically designed for this purpose.

**Program 2330 - Disinfection (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2331 - Chlorination System**

All direct O&M costs pertaining to disinfection of the final effluent. Includes costs for chemicals, chemical tanks, pumps, piping, mixing, contact chambers and associated instrumentation and control systems.



**Detail Program 2332 - Dechlorination System**

All direct O&M costs pertaining to the removal of chlorine residual. Includes costs for chemicals, chemical tanks, pumps, piping, mixing, contact chambers and associated instrumentation and control systems.

**Detail Program 2333 - UV Light Disinfection**

All direct O&M costs pertaining to ultraviolet light disinfection of the final effluent. Includes costs for lamps, lamp holders, ballasts, cleaning chemicals, flow channels, hydraulic controls, power feed equipment and associated instrumentation and control systems.

**Detail Program 2334 - Ozone Disinfection**

All direct O&M costs pertaining to ozone disinfection of the final effluent. Includes costs for ozone generators, ozone destruct units, ozone feed equipment, contact chambers, power feed equipment, safety equipment and alarms, and associated instrumentation and control systems.

**Program 2400 - Wetlands**

This is a summary cost program of the following detail programs. Costs will be charged only to these detail program numbers.

**Program 2410 - Wetlands Activities**

Summary of the following detail programs. Costs can only be charged to the subdetail programs.

**Detail Program 2411 - Wetland Development and Design**

All costs pertaining to activities required in relation to the design of wetlands for supplemental treatment or trading of nutrients, or channel improvement and sediment capping.

**Detail Program 2412 - Wetland Construction**

All costs pertaining to activities required in relation to construction of wetlands for supplemental treatment or trading of nutrients, or channel improvement and sediment capping.

**Program 2700 - Treatment Design**

All costs pertaining to the design of treatment processes such as screening, grit removal, scum removal, settling of solids, aeration, chemical addition and filtration.

**Program 2710 - Technical Assistance for Treatment Design**

All costs of providing technical assistance for Treatment Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2711 - Treatment Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Treatment Design to the M&O Department.

**Detail Program 2712 - Treatment Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Treatment Design to outside Departments other than M&O.

**Program 2800 - Treatment Construction**

All costs pertaining to construction activities relating to building treatment facilities for screening, grit removal, scum removal, settling of solids, aeration, chemical addition and filtration.

**Program 2818 - Treatment Claims Prevention and Resolution**

Review of estimates and schedules from design to construction. Investigation of construction claims, and in support of settlements and litigation.

**2900 Treatment Processes - Indirect Cost Programs**

This 2900 series of Indirect Cost Centers should be utilized when the indirect cost activity may be specifically associated with the various treatment process activities at the treatment plants.

**Program 2910 - Buildings - Structural/Architectural (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and its employees.

**Detail Program 2912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 2914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators, and pumps, etc.

**Detail Program 2917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 2919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2921 - Electrical Systems/Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for the blower motors), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 2922 - Communication Services/Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. Aeration basin DO probes and signal checking costs would be an example of process - specific communication expenses, which should be charged to the specific process (2211).

**Detail Program 2923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., that cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 2924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 2925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the main process water pumps and distribution piping network.

**Detail Program 2926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 2927 - Turbine Generator**

All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 2928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 2929 - Buildings - General, Electrical/Mechanical)**

All indirect costs for Buildings in general for Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2930 - Grounds (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance, and repairs at the various treatment plants.

**Detail Program 2932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots at the various treatment plants.

**Detail Program 2935 - Vehicles, Mobile Equipment and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 2938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific treatment process activities. Includes inspections, review and related activities on District - owned properties bordering on the treatment plant.

**Detail Program 2939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the treatment process series (2000). Would include all odor control activities associated with the preliminary, primary, or secondary treatment processes.

**Detail Program 2942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 2990 - Administrative Overhead (ICC)**

Summary of the following detail programs pertaining to the field offices' administrative activities associated with the sewage treatment process programs, (2000 series programs).

**Detail Program 2991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 2992 - Budget Administration**

All costs pertaining to the budgetary process - its development, review, and administration.

**Detail Program 2993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 2994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 2995 - Public Affairs**

All costs pertaining to ours, or other public presentations.

**Detail Program 2996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 2997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, and fire and intrusion alarm and prevention systems.

**Detail Program 2998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the Fox River Water Reclamation District.

**Detail Program 2999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**3000 Solids Processing****Program 3100 - Processing Primary Solids - Summary Program**

This is a summary cost program of detail programs 3110, 3130, 3140 and 3150. Costs may be charged only to these detail program numbers or their subdetail program numbers. Solids are captured and removed during Pre - digestion processing (3100), digestion processing (3200), and post - digestion processing (3300).

**Program 3110 - Gravity Thickening (DCC)**

Summary of the following detail programs pertaining directly to the operation and maintenance activities of the gravity solids concentration tanks.

**Detail Program 3111 - Gravity Thickening**

All direct O&M costs pertaining to the gravity thickeners. Includes maintenance of the tank, drives and collecting arms or flights, instrumentation and controls, process valves, piping, solids pumping, and associated equipment.

**Detail Program 3113 - Force Main/Pumping**

All direct O&M costs associated with pumping solids (from one facility to another facility) to the gravity concentration facilities (such as the force main from the O'Brien WRP to the Stickney WRP). Including all associated force main inspection and maintenance costs.

**Detail Program 3117 - Transportation to Interceptor**

All direct O&M costs associated with the transportation of solids from one facility to another via the interceptor systems. This program would currently apply to Egan WRP solids pumped to the OWRP, or to the trucking of thickened solids from the Lemont WRP to a Calumet WRP interceptor.

**Detail Program 3118 - Screenings Removal**

All direct O&M costs associated with the collection and removal of screenings, when undertaken from the gravity thickening facility (such as at the Calumet/Stickney WRP).

**Detail Program 3119 - Screenings Disposal**

All direct O&M costs associated with the disposal of screenings, when undertaken from the gravity thickening facility (such as at the Calumet/Stickney WRP).

**Program 3130 - Pre - Digestion Centrifuge Thickening (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3131 - Pre - Digestion Centrifuge**

All direct O&M costs pertaining to the centrifuge and its operation. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and thickened solids.

**Program 3140 - Gravity Belt Thickeners (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3141 - Gravity Belt Thickening**

All direct O&M costs associated with the operations of the gravity belt thickeners. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and thickened solids.

**Detail Program 3143 - Force Main/Pumping**

All direct O&M costs associated with pumping solids from one facility to another facility to the gravity belt thickeners. Including all associated force main inspection and maintenance costs.

**Program 3150 - Primary Thickening (DCC)**

Summary of the following detail program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3151 - Primary Thickening**

All direct O&M costs associated with the dedicated use of separate gravity thickening of primary solids (such as at the Calumet WRP).

**Program 3200 - Processing Secondary Solids**

This is a summary cost program of detail programs 3210 and 3220. Costs may be charged only to these detail program numbers or their subdetail program numbers. Secondary solids consist of organic culture fed by the solids in primary effluent. Excess culture not needed for recycle is bled off for processing as waste - activated solids.

**Program 3210 - Unheated Digestion (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3211 - Imhoff Digestion**

All direct O&M costs pertaining to the Imhoff solids digestion compartments. Includes costs for cleaning the Imhoff gas vents, and operating the solids ejectors. Specifically does not include costs pertaining to the Imhoff flow through compartments (2111).

**Program 3220 - Heat Digestion (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3221 - Heated Digestion**

All direct O&M costs pertaining to the heated solids digestion process. Includes costs for the tank, including its cover, and such items as natural gas, solids feed/draw piping and pumps, grinding, mixing, meters, temperature and level controls, heat exchanger and boilers, gas recovery system, holding tanks for solids drawoff, and associated safety control systems. Specifically does not include any indirect costs associated with the Control Building (3910/3920).

**Detail Program 3222 - Screenings Removal/Disposal**

All direct O&M costs associated with the removal and ultimate handling and disposal of screenings, when undertaken from the digestion facilities.

**Detail Program 3224 - Loading for Transportation**

All direct O&M costs associated with the loading of solids from a different facility for transport to the digesters. This is a future detail program not presently utilized.

**Detail Program 3225 - Transportation**

All direct O&M costs associated with the trucking of solids from a different facility for transport to the digesters. This is a future detail program not presently utilized.

**Program 3300 - Processing Tertiary Solids**

All costs pertaining to the processing of solids separated and removed during tertiary treatment.

**Program 3310 - Lagoon Dewatering (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3311 - Lagoon Dewatering**

All direct O&M costs pertaining to further solids dewatering and decanting of supernatant from the lagoons, which hold previously digested "liquid" solids. Includes costs for maintaining the lagoon liner and dikes, and operating and maintaining the influent valves, weir boxes, slack lines, etc. Specifically does not include any costs for removal of the lagooned material (5114/5243).

**Detail Program 3313 - Pumping to Lagoons (Force Main)**

All direct O&M costs associated with the pumping of stabilized solids from an anaerobic digester facility to a lagoon for additional dewatering (such as the force main from the Stickney WRP to LASMA). Including all associated force main inspection and maintenance costs.

**Program 3320 - Post - Digestion Centrifuge (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3321 - Post - Digestion Centrifuge**

All direct O&M costs pertaining to the centrifuge and its operation. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and dewatered solids.

**Detail Program 3328 - Centrifuge Conveyor/Hopper**

All direct O&M costs pertaining to the centrifuge facility dewatered solids loading conveyor/hopper systems. This would include costs associated with maintaining the material handling equipment - but not the costs associated with the actual loading operations of the transport vehicles (3334).

**Program 3330 - Cake Aging Lagoons (DCC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3331 - Cake Aging Lagoons**

All direct O&M costs pertaining to further solids dewatering, stabilization and decanting of supernatant from the lagoons, which hold previously digested and partially dewatered centrifuge solids cake. Includes costs for maintaining the lagoon liner and dikes, and operating and maintaining the influent valves, weir boxes, slack lines, etc. Specifically does not include the costs for removal of the aged cake from the lagoon (5124).

**Detail Program 3334 - Loading for Transport to Cake Aging Lagoons**

All direct O&M costs associated with the actual loading of trucks or rail cars with centrifuge cake, for subsequent transport into the aging lagoons. Examples would include loading Egan cake for transport to Calumet, and loading Stickney cake for transport to LASMA. Note that the centrifuge cake material handling equipment (conveyors and hoppers) costs are to be captured above (3328). Costs here would include the railroad car puller maintenance and/or the actual operations associated with the loading of the vehicles.

**Detail Program 3335 - Intrafacility Transport to Cake Aging Lagoons**

All direct O&M costs associated with the actual transportation (truck and/or rail) of centrifuge cake from the centrifuge facility to the aging lagoons.

**Program 3350 - Desilting Basins (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3351 - Desilting Basins**

All direct O&M costs associated with the operations of the desilting basins. Includes costs such as maintaining the basin liner and dikes, and operating and maintaining the influent valves, weir boxes, screening/pumping facility, and the periodic removal and handling of accumulated solids.

**Program 3700 - Solids Processing Design**

All costs pertaining to the design of systems and facilities used in the processing (e.g., digestion) of solids, screenings, grit and other residues prior to disposal.

**Program 3710 - Technical Assistance for Solids Processing Design**

All costs of providing technical assistance for Solids Processing Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3711 - Solids Processing Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Solids Processing Design to the M&O Department.

**Detail Program 3712 - Solids Processing Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Solids Processing Design to outside Departments other than M&O.

**Detail Program 3713 - Biogas Utilization Design and Planning**

All costs pertaining to the engineering, planning, and design of processes, systems, facilities, and controls for the beneficial utilization of digester gas. These processes include steam production, electricity production, gas cleaning, gas compression, vehicle fuel, pipeline gas, and digester gas storage. Including all associated costs such as facility siting, contracting, internal design, and management of outside vendors. It specifically does not include costs for construction, operations, and maintenance of such facilities.

**Program 3800 - Solids Processing Construction**

All costs pertaining to the construction of systems and facilities used in the processing (e.g., digestion) of solids, screenings, grit and other residues prior to disposal.

**Program 3813 - Biogas Utilization Facilities Construction**

All costs pertaining to construction activities relating to building and installing processes, systems, facilities, and controls for the beneficial utilization of digester gas. These processes include steam production, electricity production, gas cleaning, gas compression, vehicle fuel, pipeline gas, and digester gas storage. Including all associated costs such as construction management, post-award engineering support, contract administration and facility start-up. It specifically does not include costs for operations and maintenance of such facilities.

**Program 3818 - Solids Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**3900 Solids Processing - Indirect Cost Programs**

This 3900 series of Indirect Cost Centers should be utilized when the indirect cost activity may be specifically associated with the various solids processing activities at the treatment plants.

**Program 3910 - Buildings - Structural/Architectural (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 3912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 3914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 3917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 3919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3921 - Electrical Systems/Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for the centrifuges), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 3922 - Communication Services/Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. A centrifuge PLC and signal transmission costs would be examples of process - specific items, which should be charged against the direct cost program (3131/3321).

**Detail Program 3923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 3924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 3925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Also includes the distribution piping network.

**Detail Program 3926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 3927 - Turbine Generator**

All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 3928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 3929 - Buildings - General, Electrical/Mechanical**

All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3930 - Grounds (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance and repairs at the various solids processing facilities.

**Detail Program 3932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots at the various solids processing facilities.

**Detail Program 3933 - Railroads**

All costs pertaining to installation, inspection, maintenance, and repairs to railroad right - of - way, track bed, crossings, ties, switches, and tracks, etc.

**Detail Program 3935 - Vehicles, Mobile Equipment and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 3938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific solids processing activities. Includes inspections, review and related activities on District - owned properties bordering on the solids processing facility.

**Detail Program 3939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following detail programs. Costs will be charged only to these detail program numbers.

**Detail Program 3941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the solids processing series (3000). Includes all odor control activities associated with the solids processing systems.

**Detail Program 3942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 3990 - Administrative Overhead (ICC)**

Summary of the following detail programs pertaining to the field offices' administrative activities assignable to solids processing programs (3000 series).

**Detail Program 3991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 3992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review, and administration.

**Detail Program 3993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 3994 - Regulatory Administration**

All costs pertaining to the preparation, review and administration of IEPA, USEPA, and other regulatory permits.

**Detail Program 3995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 3996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 3997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 3998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the Fox River Water Reclamation District to process the recovered wastewater solids from the Poplar Creek Service Area.

**Detail Program 3999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**4000 Flood and Pollution Control****Program 4200 - Waterways Control and Stormwater Detention Reservoirs (DCC)**

Summary of the following detail programs. Costs may be charged only to these detail program numbers.

**Detail Program 4202 - Power Generation at Lockport**

All costs attributable to the generation of electrical power at the Lockport Powerhouse.

**Detail Program 4203 - Stormwater Detention Reservoir Activity**

All costs pertaining to the operation of storm water detention reservoirs.

**Detail Program 4205 - Diversion Operations and Accounting**

All costs pertaining to data acquisition, processing and preparing the Lake Michigan diversion account and operations to divert water from Lake Michigan.

**Detail Program 4206 - Water Quality Monitoring System M&O**

The cost of operating and maintaining the Water Quality Monitoring System.

**Detail Program 4207 - Centennial Fountain**

All costs pertaining to operation and maintenance of Centennial Fountain.

**Detail Program 4209 - Waterways Control - All Other - General**

All other Waterways Control operating expenditures not specifically charged to programs 4202 through 4206.

**Program 4210 - Maintenance of Waterways (DCC)**

Summary of the following detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 4211 - Waterways Debris Removal**

All costs pertaining to clearance and disposal of debris from navigable waterways. Includes debris boat and air barrier maintenance and operations costs.

**Detail Program 4212 - Small Stream Maintenance**

All costs pertaining to clearance and disposal of debris and vegetation from non - navigable waterways.

**Detail Program 4213 - Pollutant Recovery (Navigable)**

All costs pertaining to recovery and removal of pollutants and hazardous materials from navigable waterways.

**Detail Program 4214 - Pollutant Recovery (Non - navigable)**

All costs pertaining to recovery and removal of pollutants and hazardous materials from non - navigable waterways.

**Detail Program 4215 - Rodent and Insect Control**

All costs pertaining to rodent and insect control and associated activities in and adjacent to the waterways within the District. This includes insecticides, larvicides, and rat control chemicals.

**Detail Program 4216 - Bridge and Road Maintenance**

All costs pertaining to the maintenance of public roadways and bridges outside of District facilities.

**Detail Program 4217 - Canal Bank Maintenance**

All costs for maintaining canal bank roads, gates and embankments along navigable waterways.

**Detail Program 4219 - Maintenance of Waterways - All Other (General)**

All costs pertaining to maintenance of waterways not specifically charged to programs 4211 through 4217.

**Program 4300 - Stormwater Management**

This is a summary cost program of detail programs 4310, 4320, 4330, 4340 and 4350. Costs may be charged only to the detail program numbers of these five program numbers.

**Program 4310 - Stormwater Management Planning**

Summary of the following detail programs pertaining to planning activities for Stormwater Management. Included are costs related to the initiation of the countywide stormwater management program as well as the ongoing planning efforts of information gathering, problem identification, solution development, and progress reporting.

**Detail Program 4311 - Watershed Councils**

All costs pertaining to activities of the Watershed Planning Councils established for the purpose of advising the District on areas of concern as well as proposed rules and regulations related to stormwater management within their watersheds. Includes costs of District participation and coordination, as well as direct payments for materials and services provided to the councils.

**Detail Program 4312 - Mapping, Surveys, and Soil Testing**

All costs pertaining to information gathering activities such as site surveying, facility inventories, soil borings and sampling/testing, map development, and hydraulic/hydrologic computer modeling.

**Detail Program 4313 - Watershed Plan Development**

All costs related to creation of detailed watershed plans. Included are costs pertaining to identification of areas of concern in the watershed, developing, and evaluating alternative remedial measures, and determining action plans.

**Detail Program 4314 - Publications and Public Information**

All costs related to producing reports on activities of the Storm - water Management Program, including reports, brochures, and maps, as well as publication of the Cook County Stormwater Management Ordinance. Includes costs of producing printed materials for distribution as well as developing information to be distributed electronically or made available on the District's web site.

**Detail Program 4315 - GIS System**

All costs related to the development, implementation, maintenance, operation, and upgrade of a Geographic Information System (GIS) for Stormwater Management functions.

**Program 4320 - Stormwater Management Regulation**

Summary of the following detail programs pertaining to the development and enforcement of the Cook County Stormwater Management Ordinance and the rules and regulations that it promulgates.

**Detail Program 4321 - Permits**

All costs pertaining to the review/issuance of stormwater permits as required by the Cook County Stormwater Management Ordinance.

**Detail Program 4322 - Storm and Flood Ordinance Development**

All costs pertaining to developing and amending, as necessary, the Cook County Stormwater Management Ordinance.

**Detail Program 4323 - Inspections**

All costs pertaining to construction surveillance of permitted work and enforcement of the rules and regulations contained in the Cook County Stormwater Management Ordinance.

**Detail Program 4324 - Zoning**

All costs pertaining to the zoning of areas impacted by stormwater permits as required by the Cook County Stormwater Management Ordinance.

**Program 4330 - Operations and Maintenance**

Summary of the following detail programs pertaining to the operation and maintenance of facilities for the purpose of stormwater management (501 only).

**Detail Program 4331 - Stormwater Detention Reservoir Activity**

All costs pertaining to the operation and maintenance of stormwater detention reservoirs.

**Detail Program 4332 - Small Stream Maintenance**

All costs pertaining to clearance and removal of debris, vegetation, pollutants and hazardous materials from non - navigable waterways for the purpose of maintaining and/or increasing stream conveyance capacity.

**Detail Program 4334 - Operations and Maintenance Contracted with Other Governments**

All costs associated with operation and maintenance of stormwater facilities performed by outside agencies under an agreement with the District. Includes costs of agreement preparation, enforcement, and inspection as well as any and all fees paid to the outside agency for services.

**Detail Program 4335 - Waterways Debris Removal**

All costs pertaining to clearance and disposal of debris from navigable waterways. Includes debris boat and air barrier maintenance and operations costs.

**Program 4340 - Flood Mitigation Projects**

Summary of the following detail programs pertaining to the planning, design, and construction of flood mitigation projects by the District or outside agencies under agreement.

**Detail Program 4341 - Planning/Design**

All costs pertaining to the planning and design of structural and non - structural flood mitigation projects such as flood water storage reservoirs, channel modifications, berms and levees, and floodproofing.

**Detail Program 4342 - Contract Administration**

All costs pertaining to the selection, retention, and oversight of outside providers of services related to the planning, design or construction of flood mitigation projects. Includes costs of activities such as contract negotiation and preparation, work review and oversight, and payment processing.

**Detail Program 4343 - Construction**

All costs pertaining to construction activities for the control of flood waters, including storage reservoirs, berms, levees, and improving natural or manmade drainage channels.

**Detail Program 4344 - Flood Mitigation Projects Contracted with Other Governments**

All costs associated with the planning, design, and construction of flood mitigation facilities performed by outside agencies under an agreement with the District. Includes fees paid to the outside agency for the aforementioned services as well as all costs of agreement preparation, enforcement, and inspection.

**Detail Program 4345 - Land and Easements**

Purchase cost of land and all costs pertaining to labor and related expenses attributable to the purchase of land, obtaining easements, leases, and permits for the purpose of implementing flood mitigation projects, including land buy - outs.

**Program 4350 - Administrative Overhead**

Summary of the following detail programs pertaining to Stormwater Management administrative activities which cannot be readily associated with the process - specific program series (i.e., 4310/4320/4330/4340).

**Detail Program 4351 - Human Resources Administration**

All costs pertaining to human resources administration, such as employee ratings, discipline, counseling, training, etc.

**Detail Program 4352 - Budget Administration**

All costs pertaining to the budgetary process development, review, and administration.

**Detail Program 4354 - Administrative Overhead Contracted with Other Governments**

All costs pertaining to the preparation, review, payment, and administration of other activities and services performed for the District by other agencies.

**Detail Program 4358 - Service to Other Government Agencies**

All costs pertaining to the District's provision of administrative services and other activities to units of local government, state, or federal agencies.

**Detail Program 4359 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 4400 - Aeration Facilities**

Summary of the following detail programs pertaining to aeration facilities. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 4410 - Instream Aeration Facilities**

All O&M costs associated with the operation of the instream aeration facilities. Includes maintenance of any related superstructures, electricity, blowers, pumps, motors, controls, air filters, and air piping.

**Detail Program 4420 - Sidestream Aeration Facilities**

All O&M costs associated with the operation of the sidestream aeration facilities (SEPA). Includes maintenance of any related superstructures, electricity, blowers, pumps, motors, controls, air filters, and air piping.

**Program 4600 - Monitoring**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 4650 - Operations Monitoring**

Summary of the following detail programs. Costs associated with the monitoring and control of District operations will be charged only to these detail program numbers.

**Detail Program 4652 - Liquid Monitoring**

All costs associated with sampling, analysis, monitoring, and control of liquid phases of the District's operations.

**Detail Program 4653 - Solids Monitoring**

All costs associated with sampling, analysis, monitoring, and control of solid phases of the District's operations.

**Detail Program 4654 - Air Quality Monitoring**

All costs associated with air quality monitoring at the District's WRPs and solids management areas. The activities include surveillance of odor detection and measurements. Some monitoring is required by USEPA regulations.

**Program 4660 - Waste Monitoring**

Summary of the following detail programs associated with the monitoring and control of wastes discharged to the District's sewage collection system. Costs may only be charged to these detail program numbers.

**Detail Program 4661 - User Charge Ordinance - Residential and Small Nonresidential Commercial - Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of Residential and Small Nonresidential Commercial - Industrial Users, as provided for under the User Charge Ordinance.

**Detail Program 4662 - User Charge Ordinance - Tax Exempt Users**

All costs associated with sampling, analysis, enforcement, and administration of Tax Exempt Users, as provided for under the User Charge Ordinance.

**Detail Program 4663 - User Charge Ordinance - Large Commercial - Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of Large Commercial - Industrial Users, as provided for under the User Charge Ordinance.

**Detail Program 4664 - Environmental Remediation Wastewater Ordinance**

All costs related to administration of the Environmental Remediation Wastewater Ordinance.

**Detail Program 4665 - Chemical Toilet Wastes Disposal Ordinance**

All costs related to sampling, analysis, inspection and administration of the Septic Tank and Chemical Toilet Waste Hauler Ordinance.

**Detail Program 4666 - Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs) Minimum Regulatory Requirement Activities**

All costs associated with sampling, analysis, enforcement, and administration of SIUs so classified, as provided under the Sewage and Waste Control Ordinance, for the minimum regulatory requirement activities defined, required under the Pretreatment Program.

**Detail Program 4667 - Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs)**

All costs associated with sampling, analysis, enforcement, and administration of SIUs so classified, as provided under the Sewage and Waste Control Ordinance.

**Detail Program 4668 - Sewage and Waste Control Ordinance - Other Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of the other industrial users as provided under the Sewage and Waste Control Ordinance, which are not specifically chargeable to Programs 4666 and 4667.

**Program 4670 - Environmental Monitoring**

Summary of the following detail programs associated with the monitoring of Lake Michigan and the waterways system, including point discharges, spills and general water quality. Costs may only be charged to these detail program numbers.

**Detail Program 4671 - Lake Michigan Monitoring**

All costs associated with sampling of Lake Michigan waters, analyses of the samples and preparation of related reports.

**Detail Program 4672 - Waterways Monitoring**

All costs associated with sampling of the inland waterways, including the Illinois River, analysis of these samples and the preparation of related reports.

**Detail Program 4673 - Inspection Events**

All costs associated with surveillance activities, such as boat patrol, helicopter flights, festivals, etc., and response activities such as citizens' complaints and requests from fire and police departments, municipal agencies, USEPA, IEPA, United States Coast Guard, etc. Includes costs related to enforcement of the Sewage and Waste Control Ordinance for direct discharges to waterways.

**Detail Program 4674 - Groundwater Monitoring**

All costs associated with monitoring wells and lysimeters around TARP tunnels and reservoirs, solids management areas, Hanover Park, Fischer Farm, and the Fulton County land reclamation site for environmental impacts and permit compliance.

**Program 4680 - Technical Assistance to Organizations outside the Monitoring and Research Department**

Summary of the following detail programs for providing, upon specific request, technical assistance to organizations outside the M&R Department. Costs may only be charged to these detail program numbers.

**Detail Program 4681 - Assistance to M&O Department**

All costs of providing technical assistance to the Maintenance & Operations Department including testing of contractor provided materials such as sodium hypochlorite, sodium bisulfite, and ferric chloride, as well as the preparation of related reports.

**Detail Program 4682 - Technical Assistance - All Other (General)**

All costs of providing, upon specific request, technical assistance to organizations outside the M&R Department. This includes resolution of specific plant operating problems, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program.

**Detail Program 4683 - Regulatory Review and Response**

All costs associated with the review and response to proposed regulations issued by federal, state, and local governments, as well as proposed regulations issued by the District, except the Sewage and Waste Control Ordinance.

**Detail Program 4684 - Engineering Process Design Support**

All costs associated with providing technical support to the Engineering Department in designing capital improvements to process facilities. This includes work related to information generation, new technology evaluation, plant capacity analysis, and review of design criteria documents, plans, and specifications.

**Detail Program 4685 - Regulatory Compliance Reporting**

All costs associated with regulatory compliance reporting, including preparation of monitoring reports, requests for changes to statutory environmental monitoring requirements, projects related to evaluating the scope and effectiveness of environmental monitoring programs as applied to impacting regulatory monitoring requirements.

**Detail Program 4686 - Facility Capital Planning and Capital/Maintenance Project Evaluations**

All costs associated with long term facility planning (including master planning and plant modeling) and capital/maintenance project evaluations.

**Program 4690 - Operations and Applied Research**

All costs associated with basic, applied, primary, supplemental or long - term research necessary for the development of new or improved waste treatment and solids handling processes or operations.

**Program 4700 - Flood and Pollution Control Design**

All costs pertaining to the design activities for the control of combined sewer overflows, including tunnels and storage reservoirs (TARP); control of stormwater runoff, including detention basins and flood control reservoirs; design activities relating to river controlling works, relocating streams and improving natural drainage facilities.

**Program 4710 - Technical Assistance for Flood and Pollution Control Design**

All costs of providing technical assistance for Flood and Pollution Control Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 4711 - Flood and Pollution Control Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Flood and Pollution Control Design to the M&O Department.

**Detail Program 4712 - Flood and Pollution Control Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Flood and Pollution Control Design to outside Departments other than M&O.

**Program 4800 - Flood and Pollution Control Construction**

All costs pertaining to construction activities for the control of combined sewer overflows, including tunnels and storage reservoirs (TARP); control of stormwater runoff, including detention basins and flood control reservoirs; construction activities relating to river controlling works, relocating streams and improving natural drainage facilities.

**Program 4818 - Flood and Pollution Control Claims Prevention and Resolution**

All costs pertaining to review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**Program 4900 - Flood and Pollution Control - Indirect Cost Program Summary**

Summary of the following detail programs Costs associated with this activity will be charged only to these detail program numbers.

**Detail Program 4919 - Building Structures**

All indirect costs pertaining to structures (roofs, windows, doors, etc.), janitorial services, shop equipment within the structures, trash disposal, etc.

**Detail Program 4929 - Electrical and Mechanical Systems Within Buildings**

All indirect costs associated with systems within structures such as electrical, mechanical, communication, water, etc.

**Detail Program 4939 - Grounds**

All indirect costs associated with landscaping, roads, parking lots, vehicles, mobile equipment, and general real estate not directly related to other 4000 series programs.

**Detail Program 4999 - General Administrative Overhead**

All indirect costs for general administrative overhead that cannot be readily charged to one of the other detail programs.

**5000 Solids Drying/Utilization****Program 5100 - Disposal of Primary Solids**

This is a summary cost program of detail programs 5110 and 5120. Costs may only be charged to these detail program numbers or their subdetail numbers. Disposal of primary solids is the ultimate removal of primary solids separated (Program 2100) and processed (Program 3100).

**Program 5110 - Lo - Solids Agitation/Drying (DCC)**

Summary of the following detail programs pertaining directly to the operation and maintenance activities of the lo - solids drying areas.

**Detail Program 5111 - Drying Site O&M, for Lo - Solids**

All direct O&M costs pertaining to the drying site activities. Includes costs for drying site agitation, surface maintenance and drainage activities, heavy equipment O&M, and other site related activities. Specifically does not include costs for removal of the air dried material from the drying site (5200 Series).

**Detail Program 5112 - Material Preparation of Lo - Solids for Ultimate Use**

All direct O&M costs associated with the actual screening, sizing, and aeration of dried lagoon biosolids. Examples would include the screening of material to remove rocks and debris and the aerating of material to minimize odors.



**Detail Program 5114 - Loading Lagoon Lo - Solids for Transport to Drying Site**

All direct O&M costs associated with the actual loading of trucks or rail cars with "liquid" lo - solids, for subsequent transport into the drying site. Examples include loading Calumet previously aged "liquid" lo - solids for subsequent transport to Calumet Drying Area, and loading aged "liquid" lo - solids from the LASMA lagoons.

**Detail Program 5115 - Intrafacility Transport of Lagooned and Pre - Dried Lo - Solids to Drying Site**

All direct O&M costs associated with the actual transportation (truck and/or rail) of lagooned material into the drying site. Examples would include transporting Calumet "liquid" lagoon material into the Calumet Drying Areas, and transporting "liquid" lo - solids from the LASMA lagoons to the drying sites.

**Program 5120 - Cake Agitation/Drying (DCC)**

Summary of the following detail programs pertaining directly to the operation and maintenance activities of the aged centrifuge cake solids drying areas.

**Detail Program 5121 - Drying Site O&M for Cake**

All direct O&M costs pertaining to the drying site activities. Includes costs for drying site agitation, surface maintenance and drainage activities, heavy equipment operations and maintenance, and other site related activities. Specifically does not include costs for removal of the air dried material off of the drying site (5200 Series).

**Detail Program 5122 - Material Preparation of Cake for Ultimate Use**

All direct O&M costs associated with the actual screening, sizing, and aeration of dried aged cake. Examples would include the screening of material to remove rocks and debris and the aerating of material to minimize odors.

**Detail Program 5124 - Loading of Lagoon Cake for Transport to Drying Site**

All direct O&M costs associated with the actual loading of trucks or rail cars with aged centrifuge cake, for subsequent transport into the drying site. Examples would include loading Calumet aged centrifuge cake for subsequent transport to Calumet Drying Area, and loading aged centrifuge cake from the LASMA lagoons to drying site.

**Detail Program 5125 - Intrafacility Transport of Lagoon Cake to Drying Site**

All direct O&M costs associated with the actual transportation (truck and/or rail) of aged centrifuge cake into the drying site. Examples would include transporting Calumet aged centrifuge cake lagoon material into the Calumet Drying Areas, and transporting aged centrifuge cake from the LASMA lagoons to drying sites.

**Detail Program 5126 - Intrafacility Transport of Un-aged Cake to Drying Site**

All direct O&M costs associated with the actual transportation (truck) of unaged centrifuge cake from centrifuge facility to the drying site. An example would be "direct haul" of centrifuge cake from Stickney centrifuge building to Stoney drying site for ultimate drying.

**Program 5200 - Disposal of Secondary Solids**

This is a summary cost program of detail programs 5210, 5220, 5230, and 5240. Costs may only be charged to these detail program numbers or their subdetail program numbers. Disposal of secondary solids is the ultimate removal of secondary solids separated (Program 2200) and processed (Program 3200).

**Program 5210 - Contract Utilization/Disposal (DCC)**

Summary of the following detail programs pertaining to the operations of contracted solids utilization or disposal, to a non - District site.

**Detail Program 5211 - Contract Utilization/Disposal of Dried Bio - Solids**

All direct O&M costs pertaining to the ultimate utilization/disposal of the dried final product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e., unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5214 - Loading of Dried Bio - Solids for Transportation to Utilization/Disposal Site**

All direct O&M costs associated with the actual loading of the final dried product from the drying cells into transport vehicles, for subsequent transportation to a non - District site.

**Detail Program 5215 - Transportation of Dried Bio - Solids to Utilization/Disposal Site**

All direct O&M costs associated with the actual transportation (truck, barge and/or rail) of the final product from the drying cells to the ultimate utilization or disposal site.

**Program 5220 - Local Distribution (DCC)**

Summary of the following detail programs pertaining to the activities of the local distribution and utilization program on non - District sites.

**Detail Program 5221 - Local Distribution O&M**

All direct O&M costs pertaining to the management of the local distribution program, for solids distribution and utilization on non - District sites.

**Detail Program 5224 - Loading of Dried Bio - Solids for Transportation to Utilization Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles, for ultimate utilization via the local distribution program.

**Detail Program 5225 - Transportation of Dried Bio - Solids to Local Distribution Utilization Site**

All direct O&M costs associated with the actual transportation of the dried final product from the drying cells, for ultimate utilization via the local distribution program.

**Program 5230 - Fulton County Land Reclamation (DCC)**

Summary of the following detail programs pertaining to the operations of the Fulton County Land Reclamation Project.

**Detail Program 5231 - Fulton County Land Reclamation**

All direct O&M costs pertaining to the solids application fields, field drainage, and field equipment at the Fulton County site.

**Detail Program 5232 - Fulton County Site Maintenance**

All direct O&M costs pertaining to the maintenance of field terraces, berms, siltation basins and detention basins. Also such operations as rock picking, filling and grading settlement areas, site drainage maintenance and field road maintenance.

**Detail Program 5233 - Pumping and Application of Supernatant**

All direct O&M costs pertaining to the pumping and application of bio - solids supernatant.

**Detail Program 5234 - Loading for Transportation to Fulton County**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles (barges, railroad cars, or trucks), for ultimate utilization in Fulton County. Specifically does not include the costs of loading solids from on - site interim storage facilities (5236).

**Detail Program 5235 - Transportation to Fulton County**

All direct O&M costs associated with the actual transportation of the final product from the drying cells, for ultimate utilization in Fulton County. Specifically does not include the costs of transporting solids from on - site interim storage facilities in Fulton County (5237).

**Detail Program 5236 - Loading for Transportation In Fulton County**

All direct O&M costs associated with any reloading/rehandling activities in Fulton County, for transportation to either temporary storage, or application fields in Fulton County.

**Detail Program 5237 - Intrafacility Transportation In Fulton County**

All direct O&M costs associated with the actual transportation of the final product within Fulton County, for example, from the holding basins or the temporary storage areas to the application fields.

**Detail Program 5238 - Farming In Fulton County**

All direct O&M costs pertaining to farm field preparation, cultivating, and harvesting.

**Detail Program 5239 - Reclamation Of Mine Sites**

All direct O&M costs pertaining to the ultimate reclamation of mine sites within Fulton County.

**Program 5240 - Local District Utilization (DCC)**

Summary of the following detail programs pertaining to the operations of local utilization operations on District property.

**Detail Program 5241 - Local Utilization Site Activities**

All direct O&M costs associated with site preparation, field drainage, bio - solids application, supernatant application, and site maintenance. Specifically excludes transportation costs.

**Detail Program 5243 - Transport to District Farm Site**

All direct O&M costs pertaining to the loading and transportation of biosolids to the site. An example would be the dredging, loading, and transport of stabilized lagoon biosolids to the Hanover Park WRP Fischer farm.

**Detail Program 5244 - Loading for Transportation to District Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles, for ultimate utilization on a local District utilization site.

**Detail Program 5245 - Transportation to District Utilization Site**

All direct O&M costs associated with the actual transportation of the final product from the drying cells, for ultimate utilization on a local District utilization site.

**Program 5250 - Farm Utilization of Cake**

Summary of the following detail programs pertaining to the operations of farm utilization to a non - District site.

**Detail Program 5251 - Farm Utilization of Wet Cake**

All direct M&O costs pertaining to the ultimate farm utilization of the solids product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e. unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5252 - Wet Cake Holding Area**

All direct O&M costs pertaining to the cake holding area activities. Includes costs for surface maintenance and draining activities, heavy equipment O&M, trucking within a cake holding area, and other related activities. Specifically does not include costs for removal of the material from the cake holding area.

**Detail Program 5254 - Loading for Transportation to Wet Cake Holding Area**

All direct O&M costs associated with the actual loading of trucks or rail cars with centrifuge cake, for subsequent transport into the cake holding area. An example would be loading Stickney cake for transport to LASMA or HASMA. Note that the centrifuge cake material handling equipment (conveyors and hoppers) costs are to be captured above (3328). Costs here would include the railroad car puller maintenance and/or the actual operations associated with the loading of the vehicles.

**Detail Program 5255 - Intrafacility Transport to Wet Cake Holding Area**

All direct O&M costs associated with the actual transportation (truck and/or rail) of centrifuge cake from the SWRP or EWRP centrifuge facility into the cake holding area.

**Detail Program 5256 - Loading Wet Cake from Holding Area for Transportation to Farm Utilization Site**

All direct O&M costs associated with the actual loading of wetcake from the holding area into transport vehicles to the ultimate farm utilization site.

**Program 5260 - Farm Utilization of Dried Biosolids**

Summary of the following detail programs pertaining to the operations of farm utilization of dried biosolids at a non - District site.

**Detail Program 5261 - Farm Utilization of Dried Biosolids**

All direct O&M costs pertaining to the ultimate farm utilization of the dried final product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e. unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5264 - Loading Dry Biosolids for Transportation to Farm Utilization Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles to the ultimate farm utilization site.

**Detail Program 5265 - Transportation of Dried Biosolids to Farm Utilization Site**

All direct O&M costs associated with the actual transportation (truck, barge, and/or rail) of the final product from the drying cells into transport vehicles to the ultimate farm utilization site.

**Program 5270 - Contractual Secondary Solids Disposal**

Summary of the following detail program pertaining to the pelletizer operations.

**Detail Program 5271 - Pelletizer Operations**

All direct costs associated with the contractual operations and maintenance of the pelletizer plant.

**Program 5700 - Solids Disposal Design**

All costs pertaining to the design of systems and facilities used in the ultimate disposal of solids, screenings, grit, and other residues.

**Program 5710 - Technical Assistance for Solids Disposal Design**

All costs of providing technical assistance for Solids Disposal Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5711 - Solids Disposal Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Solids Disposal Design to the M&O Department.

**Detail Program 5712 - Solids Disposal Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Solids Disposal Design to outside Departments other than M&O.

**Program 5800 - Solids Disposal Construction**

All costs pertaining to the construction of systems and facilities used in the ultimate disposal of solids, screenings, grit and other residues.

**Detail Program 5818 - Solids Disposal Claims Prevention and Resolution**

Review of estimates and schedules from design through construction, investigation of construction claims, in support of settlements and litigation.

**5900 Solids Utilization - Indirect Cost Programs**

This 5900 series of Indirect Cost Programs should be utilized when the indirect cost activity may be specifically associated with the various solids drying or utilization activities, such as at Fulton County.

**Program 5910 - Buildings - Structural/Architectural (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 5912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements - such as roofs, windows, doors, etc.

**Detail Program 5914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 5917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 5919 - General Buildings**

All indirect O&M costs for buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5921 - Electrical Systems/Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for holding basin supernatant dewatering pumps), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 5922 - Communication Services/Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific.

**Detail Program 5923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 5924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 5925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities, and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the main process water pumps and distribution piping network.

**Detail Program 5926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 5928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 5929 - Buildings - General, Electrical/Mechanical**

All indirect costs for Electrical/Mechanical overhead of Buildings in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5930 - Grounds (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance, and repairs at the various solids drying and disposal areas.

**Detail Program 5932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance, and repairs to roads and parking lots at the various solids drying and disposal areas.

**Detail Program 5933 - Railroad**

All costs pertaining to installation, inspection, maintenance, and repairs to railroad right - of - way, track bed, crossings, ties, switches, and tracks, etc.

**Detail Program 5935 - Vehicles, Mobile Equipment, and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 5938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements, or permits, which are not directly related to specific solids drying or disposal activities. Includes inspections, review, and related activities on District - owned properties bordering on the solids drying or disposal facility.

**Detail Program 5939 - Grounds General**

All indirect O&M costs for grounds general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the solids drying and utilization series (5000). Includes all odor control activities associated with the solids drying and utilization systems.

**Detail Program 5942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 5990 - Administrative Overhead (ICC)**

Summary of the following detail programs pertaining to the field offices administrative activities assignable to solids drying and disposal programs (5000 series).

**Detail Program 5991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 5992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review, and administration.

**Detail Program 5993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 5994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA, and other regulatory permits.

**Detail Program 5995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 5996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 5997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, fire and intrusion alarms, and prevention systems.

**Detail Program 5998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payment, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the City of Elgin to ultimately dispose of or utilize the recovered wastewater solids from the Poplar Creek Service Area.

**Detail Program 5999 - General Administrative Overhead**

All indirect costs for general administrative overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**7000 General Support****Program 7100 - Executive Director Direction**

All costs pertaining to the office of the Executive Director.

**Program 7110 - Legislative**

All costs pertaining to any legislative process, enactment of laws or any other cooperative effort with local, state or federal agencies.

**Program 7130 - Administrative Activities**

All costs incurred in aiding the Board of Commissioners in managing District affairs.

**Program 7150 - Civil Service Board Procedures**

All costs pertaining to duties related to the Civil Service Board in advancing public interest in improvement of personnel administration. Included also are activities of the Board in hearing complaints and protests, charges against employees, and approval of leaves of absence.

**Program 7210 - Treasury Activities**

All costs pertaining to investment and debt management, cashing and miscellaneous Treasury.

**Program 7220 - Reprographic Services**

Summary of the following detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7221 - Duplication Services**

All costs of labor and expenditures pertaining to the reproduction (printing) of copy for internal and external communication.

**Detail Program 7224 - Graphic Design Services**

All costs of labor and expenditures pertaining to the graphic design of copy for internal and external communication.

**Program 7240 - Public Affairs**

Summary of the following detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7245 - Capital Improvements Public Affairs**

All costs pertaining to dedications, events, tours and publications that primarily provide information to the public about capital improvements.

**Detail Program 7247 - Internal Public Affairs**

All costs pertaining to the annual report, employee newsletters, tours and similar programs provided to District employees.

**Detail Program 7248 - External Public Affairs**

All costs pertaining to press releases, photography, communications with public, civic, social and school groups, response to public inquiries, freedom of information requests, public tours and similar activities.

**Detail Program 7249 - Library Services**

All costs pertaining to the acquisition and processing of library materials, maintenance of records, circulation, memberships in organizations and subscriptions of all kinds.

**Program 7250 - Budget Preparation and Management Studies**

Summary of the following detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7251 - Corporate Budget Preparation, Monitoring and Administration**

All costs pertaining to the preparation, implementation and monitoring of the Annual Appropriation Ordinance (Budget).

**Detail Program 7252 - Management and Organization Studies**

All costs related to the performance of strategic planning and management research studies of District operations.

**Detail Program 7253 - Support Department Budget Preparation, Monitoring, and Administration**

All costs pertaining to the preparation, implementation and monitoring of a Support Department's Budget.

**Detail Program 7254 - Enterprise Systems**

All costs pertaining to the implementation and administration of the Enterprise Administrative Systems.

**Detail Program 7255 - Operating Department Budget Preparation, Monitoring, and Administration**

All costs pertaining to the preparation, implementation and monitoring of an Operating Department's Budget.

**Program 7260 - Buying Procedures**

Summary of the following detail programs pertaining to the purchase of all labor, materials, services, and equipment through formal and informal bidding. Expenditures will be charged to only these detail program numbers.

**Detail Program 7261 - Purchase Orders Processed**

Issue purchase orders to appropriate suppliers.

**Detail Program 7262 - Requisition Items Processed**

Process requisition requirements into inquiries for competitive purchases.

**Detail Program 7263 - Contracts Processed**

Purchase all labor, materials, services and equipment through formal contracts.

**Detail Program 7264 - Quotes Processed**

Prepare, receive and evaluate quotations from various suppliers.

**Detail Program 7265 - Crop and Surplus Sales**

Advertise, evaluate bids and award the sale of crops, scrap and surplus materials.

**Detail Program 7269 - Buying Procedures - All Other (General)**

This program will be used when expenses cannot specifically be charged to the above detail programs.

**Program 7270 - Inventory and Cataloging**

Summary of the following detail programs pertaining to planning, budgeting, monitoring, analyzing, controlling, and cataloging of inventory to support the material and supply requirements of the District. Expenditures will be charged to only these detail program numbers.

**Detail Program 7271 - Centralized Cataloging**

Identify, classify, code and maintain stores catalog for equipment, materials and supplies in District storerooms from a central location.

**Detail Program 7272 - Cycle Counting/Inventory Control**

Cycle counting and transaction and file maintenance to insure record accuracy and accountability of District stock.

**Detail Program 7273 - Centralized Planning and Control**

Requirement planning, budgeting, controlling, monitoring and analyzing commodity - index - coded items from a central location in an optimum and economic manner.

**Detail Program 7279 - Cataloging and Inventory - All Other (General)**

This program will be used when expenses cannot specifically be charged to the above detail programs.

**Program 7280 - Stores Operation and Issue**

Summary of the following detail programs pertaining to operation and maintenance of an effective and economical storeroom operation to service the user departments' material requirements. Expenditures will be charged to only these detail program numbers.

**Detail Program 7282 - Storeroom Ordering**

Initiate and prepare requisitions in accordance with established policies and rules.

**Detail Program 7283 - Receiving**

Provide the receiving, inspecting and moving of purchased materials, both stock and non - stock items, to insure compliance with quantity, quality and specifications of purchase orders.

**Detail Program 7284 - Storing**

Provide the proper storage facilities, people and equipment to effectively store materials and supplies. To protect against damage, malfunction or loss and to move materials in a safe and economical manner.

**Detail Program 7285 - Issuing**

Provide controlled disbursement of stored materials and supplies to requesting departments.

**Detail Program 7286 - Stores Operation and Issue - All Other Goods (General)**

This program is to be used when expenses cannot be specifically charged to the above detail.

**Detail Program 7289 - Inventory Purchases - Only**

This program is to be only used for automated postings in the acquisition of inventory.

**Program 7290 - Examinations and Employment Activities**

All costs pertaining to work incident to the recruitment, screening, and testing of Civil Service Candidates, which includes the development and maintenance of a targeted recruitment program and a database of recruitment resources, preparation and distribution of test announcements, review and approval of candidates' test applications, preparation of tests, scoring of papers, and posting and certification of eligible lists. All costs for the review of unsolicited resumes and requests for notification of upcoming exams are also charged to this program.

**Program 7295 - Equal Employment Opportunity Activities**

All costs associated with counseling, complaint investigation and implementation of Affirmative Action Plan objectives for those employees in statutorily designated groups, and advocacy for such employees or candidates.

**Program 7296 - Recruitment and Marketing Activities**

Costs associated in the development and maintenance of a targeted advertising program and a database of recruitment resources including college recruitment and other outreach activities.

**Program 7300 - Compensation and Classification Activities**

All costs pertaining to establishing and maintaining a classification plan based on a job evaluation system and the creation and maintenance of job descriptions, plus recommending establishment of wage and salary programs for all employees.

**Program 7310 - Training and Development Activities**

All costs pertaining to activities related to the development and administration of training programs, such as in - house training, Apprenticeship Program, and Tuition Reimbursement, including various seminars and conferences.

**Program 7311 - Employee Performance Management**

All costs pertaining to administration of employee performance appraisals and probationary status reports.

**Program 7315 - Retiree Benefits**

All costs pertaining to the health benefit plans for retirees.

**Program 7316 - OPEB Trust Management and Report Preparation**

All costs pertaining to the Other Postemployment Benefits (OPEB) trust.

**Program 7320 - Employee Benefits**

All costs pertaining to activities related to administration of employee benefit programs, including health, life, and dental insurance; Wellness Programs; Deferred Compensation; and Employee Assistance Program.

**Program 7325 - Labor and Employee Relations**

All costs pertaining to the establishment and maintenance of labor contracts. Included in this program are analyses and recommendation of personnel rules, ED Directives, administrative procedures and the collective bargaining agreements; general counseling of supervisors and managers regarding these rules and grievance and discipline issues; and the administration of union dues and fair - share deductions. All costs pertaining to the administration of the Employee Relations Program, including conducting investigations in accordance with Personnel Rule 12.01, Non - Represented Employee Complaints, and performance appraisal reviews, and unemployment compensation.

**Program 7330 - Human Resources Administration**

All costs pertaining to work involved in the preparation of personnel action forms, which include all personnel functions, such as hiring, transfers, and promotions of new, existing, and seasonal employees. All costs pertaining to preparation and administration of the Human Resources Department budget including contracts related to the pre - employment physical examinations and drug screens. All costs pertaining to the duties of the Civil Service Board in advancing public interest in improvement of personnel administration.

**Program 7340 - Security of Plants and Properties**

All costs pertaining to work incident to the guarding of the gates of entry to District plants and offices; also the patrolling of various District properties, as well as investigations related to security.

**Program 7350 - General Legal Matters**

Summary of the following detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 7351 - Legislative**

All costs pertaining to the legislative program. Includes costs associated with legislative digests and bills as well as associated travel expenses.

**Detail Program 7352 - Financial Matters**

All costs associated with the legal aspects of the issuance of bonds, preparation of motions, ordinances, and other filings connected with the budget documents of the District and rendering of legal advice concerning financial matters.

**Detail Program 7353 - Environmental and Regulatory Matters**

All costs pertaining to general environmental matters, including activities associated with Stormwater Management, Infiltration and Inflow, administration of MWRD permits such as NPDES, Clean Air Act Permit Program (CAAPP), Watershed Management Ordinance (not sewer) and Lake Diversion allocation, interpretation and monitoring of environmental regulations, resource recovery, and biosolids.

**Detail Program 7354 - Contract Administration**

All costs pertaining to matters involving contract administration, including review of proposed contracts, signing of awarded contracts, review of surety and insurance matters, negotiation and review of claims, handling liens, arbitration of property damage claims.

**Detail Program 7355 - Litigation**

All costs associated with the preparations for trials and associated legal documents.

**Detail Program 7356 - Employment Matters**

All costs pertaining to civil service matters, employment discrimination law, labor relations and labor arbitration.

**Detail Program 7359 - Legal Services - General**

All costs related to general litigation, which cannot specifically be charged to the above detail programs.

**Program 7360 - Real Estate Operations**

Summary of the following detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7361 - Leases (including subleases)**

All costs pertaining to the administration of leases (and subleases) including the granting of new leases.

**Detail Program 7362 - Easements**

All costs pertaining to the administration of easements including the granting of new easements.

**Detail Program 7363 - Permits**

All costs pertaining to the administration of permits including the issuance of new permits.

**Detail Program 7364 - Rights - of - Entry Pending Easements**

All costs pertaining to the administration of right - of - entry including both rights - of - entry pending the grant of a subsequent easement and those rights - of - entry tantamount to licenses.

**Detail Program 7365 - Land Record Program**

All costs pertaining to initiating and maintaining a permanent record system showing a chronological history of all lands presently owned and to be acquired by the District.

**Detail Program 7366 - Waterways Land Management**

All expenditures applicable to the management program of Waterways Lands.

**Detail Program 7367 - Real Estate Asset Management**

All expenditures pertaining to the development and implementation of an expedited real estate asset management program to increase revenue by lease and or sale of current real estate holdings.

**Detail Program 7368 - Real Estate Environmental Assessment**

All expenditures pertaining to environmental assessment and remediation of District - owned real estate.

**Detail Program 7369 - Real Estate Operations - All Other (General)**

All other real estate operation expenses not specifically charged to detail programs 7361 through 7366 will be charged to this program.

**Program 7370 - Claims Processing and Investigations**

Summary of the following detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7371 - Employee Injury Claims Processed**

All costs pertaining to employee job - oriented injuries.

**Detail Program 7379 - Investigations - All Other (General)**

All investigation expenses relative to claims processed that are not specifically charged to 7371 are charged to this program.

**Program 7380 - Information Technology and Telecommunications**

Summary of the following detail programs. Expenditures will be charged only to these detail items.

**Detail Program 7381 - Systems Analysis and Programming**

All costs incurred by the Information Technology Department pertaining to the acquisition, development and/or maintenance of computer programs and systems for the District.

**Detail Program 7382 - Desktop Applications Support**

All costs incurred by the Information Technology Department pertaining to the technical support given to desktop computer users.

**Detail Program 7383 - Voice, Data, and Video Communications Support**

All costs incurred to the Information Technology Department pertaining to the support and operation of voice, data, and video communications in all District buildings and the support and operations of data, voice, and video communications for the entire District.

**Detail Program 7384 - Central Computer Hardware and Proprietary Software Support**

All costs incurred by the Information Technology Department pertaining to the systems support of the central computer hardware and proprietary software in use throughout the District.

**Detail Program 7385 - Computer Operations, Maintenance, and Support**

Costs incurred for District - wide maintenance and operations of central computers, desktop computer maintenance, and site - wide software maintenance of central computers.

**Detail Program 7386 - Disaster Recovery**

All costs pertaining to development and maintenance of a District - wide disaster recovery system for business, technical and communication systems vital to District functions.

**Detail Program 7387 - Computer Security**

All costs pertaining to the implementation and operation of a District - wide program of computer security and disaster recovery.

**Detail Program 7388 - Information Systems Planning**

All costs pertaining to development and maintenance of District information technology and voice, data, and video communications strategies, plans, and procedures.

**Detail Program 7389 - Information Systems Coordination**

All costs pertaining to the review and coordination of District information technology and telecommunications hardware and software acquisition and implementation.

**Program 7390 - Accounting and Auditing**

Summary of the following detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7391 - Accounts Payable**

All costs pertaining to processing requisitions, purchase orders vendor invoices, voucher checks and their respective accounting costs.

**Detail Program 7392 - Payroll and Employee Expense**

All costs pertaining to processing payrolls, timesheets and expense checks and their respective accounting costs.

**Detail Program 7393 - Billing and Collections**

All billing and collection costs pertaining to user charges, real estate leases, grants, state revolving loans, and miscellaneous receipts.

**Detail Program 7395 - Internal Auditing**

All costs pertaining to the internal review and appraisal of District functions performed at the direction of the General Superintendent. Included in this program are financial audits and audits of compliance with legal and contractual provisions.

**Detail Program 7398 - Clerk's Corporate Functions and Administrative Services**

All costs pertaining to the duties of the Clerk's Office, including Board proceedings, maintenance of Board letters, documents, contracts, paid vouchers, as well as administrative procedures and budget preparation.

**Detail Program 7399 - Accounting and Financial Reporting**

All costs associated with accounting and financial reporting including general ledger maintenance, capital asset accounting, reconciliations, cost accounting and preparation of financial reports.

**Detail Program 7405 - Financial System Development**

All costs pertaining to the development or enhancement of financial systems.

**Program 7460 - Main Office Complex Building Services**

Summary of the following detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7461 - Main Office Building Complex Operations**

All costs pertaining to the maintenance and operations of the Main Office Building and McMillan Pavilion.

**Detail Program 7462 - Main Office Building Complex Construction**

All costs pertaining to the construction or major alterations of the Main Office Building and McMillan Pavilion.

**Detail Program 7463 - Mailroom Services**

All costs applicable to maintaining mailroom services are charged to this program.

**Detail Program 7464 - Telephone Switchboard Operations at MOBC**

All costs required to provide for telephone switchboard operations for the Main Office Building Complex (MOBC).

**Program 7470 - Contract Diversity**

Summary of the following detail programs pertaining to the implementation and enforcement of a contract diversity program for all District processes. Expenditures will be charged only to these detail programs.

**Detail Program 7471 - Contract Compliance**

All costs of activities necessary to assure compliance with contract procedures pertaining to Contract Diversity.

**Detail Program 7472 - Community Activity**

All costs related to conferences, preparation and distribution of information, and response to public inquiries about Contract Diversity activities.

**Detail Program 7473 - Contract Diversity Support**

All costs related to Contract Diversity, which cannot be specifically charged to detail programs 7471 or 7472.

**Program 7480 - Safety Program**

All costs pertaining to safety administration, including safety training and safety program equipment. This program also includes industrial and construction inspections, maintenance and re-certification of safety systems and equipment, plus the review of Engineering specifications.

**Program 7490 - Automotive Fleet Operations**

Summary of the following detail programs. Expenditures will be charged to only these detail programs.

**Detail Program 7491 - Automotive Fleet Procurement**

All costs pertaining to the scheduling, procurement, and subsequent replacement of District fleet vehicles.

**Detail Program 7496 - Automotive Fleet Disposal**

All costs pertaining to the disposal of used District fleet vehicles.

**Detail Program 7499 - Automotive Fleet Operations**

All administrative activities and costs pertaining to the operation, maintenance, and repair of District-owned, state-licensed, "over-the-road" self-propelled motor vehicles under 10,001 pounds Gross Vehicle Weight.

**Program 7500 - Risk Management Operations**

All costs pertaining to establishing and maintaining a risk management program, including insurance coverage and premiums for other than employee benefits, administration of risk management information systems, development of emergency response and business continuity plans, and fees for other risk-related services such as insurance brokers, asset appraisals, and risk assessments.

**Detail Program 7501 - Risk Management Administration**

All costs pertaining to the establishment and administration of an enterprise wide risk management program, including insurance coverage (but not including employee benefit programs), administration of the risk management information system (RMIS), review of insurance wording in contracts, development of an emergency response plan, and a business continuity plan.

**Detail Program 7502 - Insurance Premiums, Broker Fees, and Other Services**

Premiums paid to insurance companies, fees paid to insurance brokers, and fees for other risk related services such as asset appraisals, loss development, funding and actuarial reviews, and risk assessments.

**Program 7601 - Capital Financing Program and Other Related Costs**

Repayment of principal and interest on District issued bonds.

**Program 7604 - Social Security and Medicare Contributions**

All costs for required Medicare and Social Security matching contributions.

**Program 7700 - Grants, Loans, Permits and Government Operations**

Summary of the following detail programs. Costs will be charged only to these detail programs.

**Detail Program 7701 - Grant/Loan Applications**

All costs pertaining to preparation of federal and state grant applications and all work in connection with the applications.

**Detail Program 7702 - Permit Applications**

All costs pertaining to District applications for IEPA and USEPA permits, plus correspondence related thereto.

**Detail Program 7703 - Grant/Loan Processing**

All costs pertaining to post grant award administering of existing grants, including but not limited to, processing change orders, grant budget period extensions, M&O manual submittals, audit inquiries and monitoring of the above.

**Detail Program 7704 - General Government Operations**

All costs pertaining to general governmental operations such as the annual contribution to the Northern Illinois Planning Commission.

**Program 7705 - Interaction with Private Environmental Interests**

All costs necessary to respond to and interact with intergovernmental and nonprofit organizations on issues dealing with District interests.

**Program 7710 - Technical Assistance for Grants, Loans, Permits and Government Operations**

Summary of the following detail programs pertaining to providing technical assistance for Grants, Loans, Permits and Government Operations to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 7711 - Grants, Loans, Permits and Government Operations Technical Assistance for M&O Department**

All costs of providing technical assistance for Grants, Loans, Permits and Government Operations to the M&O Department.

**Detail Program 7712 - Grants, Loans, Permits and Government Operations Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Grants, Loans, Permits and Government Operations to outside Departments other than M&O.

**Program 7740 - Land and Easements**

Purchase cost of land and all costs pertaining to labor and related expenses attributable to the purchase of land, obtaining easements, leases, permits and the time spent on transmittals, etc. Included in this program are analysis and review of District facilities and ordinances with other local agencies and state legislature, coordinating construction plans, and attending hearings and meetings.

**Program 7741 - Survey Support**

All costs pertaining to survey support associated with projects in the design and construction phases, for management of District property, and performed for various departments.

**Program 7745 - Utility Review**

All costs pertaining to reviewing and responding to requests from the Office of Underground Coordination (OUC); Joint Utility Locating Information for Excavators (JULIE); and the Illinois Department of Transportation (IDOT).

**Program 7760 - Environmental Planning**

Summary of the following detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 7761 - Master Planning**

All costs pertaining to the development of comprehensive site plans for various District facilities.

**Detail Program 7762 - Space Planning**

All costs related to non-construction contract revisions to offices/workstations.

**Detail Program 7763 - Land Planning**

All costs pertaining to the design, selection and installation of non - construction contract landscaping at various District Facilities.

**7800 Information Technology Services**

These programs are intended to be utilized by Information Technology personnel in those instances when costs are chargeable to other Departments and their programs.

**Program 7800 - Information Technology Support Services**

Summary of the following detail programs pertaining to Information Technology services performed for other Departments. Costs will be charged only to these detail programs.

**Detail Program 7801 - Information Technology Services - General Administration**

All costs of Information Technology personnel that are chargeable to General Administration and its programs.

**Detail Program 7802 - Information Technology Services - M&R**

All costs of Information Technology personnel that are chargeable to the Monitoring & Research Department and its programs.

**Detail Program 7803 - Information Technology Services - Procurement & Materials Mgmt**

All costs of Information Technology personnel that are chargeable to the Procurement & Materials Management Department and its programs.

**Detail Program 7804 - Information Technology Services - Human Resources**

All costs of Information Technology personnel that are chargeable to the Human Resources Department and its programs.

**Detail Program 7805 - Information Technology Services - Finance**

All costs of Information Technology personnel that are chargeable to the Finance Department and its programs.

**Detail Program 7806 - Information Technology Services - Engineering**

All costs of Information Technology personnel that are chargeable to the Engineering Department and its programs.

**Detail Program 7807 - Information Technology Services - M&O**

All costs of Information Technology personnel that are chargeable to the Maintenance & Operations Department and its programs.

**Detail Program 7808 - Information Technology Services - Stormwater Management**

All costs of Information Technology personnel that are chargeable to the Stormwater Management program.

**Detail Program 7809 - Information Technology Services - All Other Departments**

All costs of Information Technology personnel that are chargeable to all other departments and their programs.

**7900 General Support**

These programs are intended to be utilized by main office and field personnel in those instances where costs are chargeable to other Departments, for general support services provided by the M&O Department - examples would include: main office building upgrade and remodeling expenditures for General Administration; laboratory and storeroom support costs, including janitorial services, facility maintenance, and repairs, etc; personnel examinations support costs when assisting in the conduct of examinations; real estate support costs when assisting Law Department with leasehold activities review, etc.

**Program 7900 - M&O General Support Services (ICC)**

Summary of the following detail programs pertaining to general support services M&O performs for other Departments.

**Detail Program 7901 - M&O Services - Board of Commissioners**

M&O services performed for the Board of Commissioners.

**Detail Program 7902 - M&O Services - General Administration**

M&O services performed for General Administration.

**Detail Program 7903 - M&O Services - M&R**

M&O services performed for the Monitoring & Research Department.

**Detail Program 7904 - M&O Services - Procurement & Materials Mgmt**

M&O services performed for the Procurement & Materials Management Department.

**Detail Program 7905 - M&O Services - Human Resources**

M&O services performed for the Human Resources Department.

**Detail Program 7906 - M&O Services - Information Technology**

M&O services performed for the Information Technology Department.

**Detail Program 7907 - M&O Services - Law**

M&O services performed for the Law Department.

**Detail Program 7908 - M&O Services - Finance**

M&O services performed for the Finance Department.

**Detail Program 7909 - M&O Services - Engineering**

M&O services performed for the Engineering Department.

**Detail Program 7999 - M&O Services - Various**

M&O Services performed for various departments.



**Program 8000 - General Overhead M&O Internal Use Only****Program 8110 - M&O Inventory Purchases**

This program is used to distribute inventory stock purchases that would be charged to a non - P&MM department expenditure.

**Detail Program 8111 - Returns to Inventory**

Return distributed stock purchases to inventory.

**8900 General Overhead**

These programs are used in the budget preparation and administration process and are redistributed to 1000 - 7000 series programs.

As a general preface, note that it is intended that all process - specific operating and maintenance costs, that is, all costs (labor, contracts, energy, materials, etc.) that directly impact the operational performance of the various sewage collection, treatment, solids processing, or solids utilization activities, be charged against one of the direct (1000/2000/3000/5000) cost centers.

These overhead and indirect cost programs are intended to be utilized by main office personnel, and should only be utilized by field personnel in those cases where it is not readily feasible to make the proper process - specific distinction at the time of coding. Note also, that you should not include costs chargeable to other Departments, which should be charged to 7000 series programs (General Support).

**Program 8910 - Buildings - Structural/Architectural (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and its employees.

**Detail Program 8912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 8914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 8917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 8919 - General Buildings**

All indirect O&M costs for general buildings. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8921 - Electrical Systems/Subsystems**

All indirect O&M costs pertaining to electricity, electrical services and systems. Where the electrical system is process - specific, the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 8922 - Communication Services/Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific.

**Detail Program 8923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 8924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 8925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities, and including distribution & control systems and the distribution/piping network.

**Detail Program 8926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high - pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 8927 - Turbine Generator**

All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 8928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 8929 - Buildings - General Electrical/Mechanical**

All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8930 - Grounds (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8931 - Landscaping**

All O&M cost for landscape installation, maintenance, and repairs.

**Detail Program 8932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots.

**Detail Program 8933 - Railroad**

All costs pertaining to installation, inspection, maintenance and repairs to railroad right-of-way, track bed, crossings, ties, switches, tracks, etc.

**Detail Program 8935 - Vehicles, Mobile Equipment, and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 8938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific collection, treatment, solids processing, drying or disposal activities. Includes inspections, review and related activities on District - owned properties.

**Detail Program 8939 - Grounds General**

All indirect O&M costs for Grounds General. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8941 - Odor Control Activities**

All O&M costs pertaining to odor control activities.

**Detail Program 8942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 8990 - Administrative Overhead (ICC)**

Summary of the following detail programs pertaining to the field offices' administrative activities, which cannot be readily associated with the process - specific program series (i.e., 1900/2900/3900/5900).

**Detail Program 8991 - Human Resources Administration**

All costs pertaining to human resources administration, such as work schedules, employee ratings, discipline, counseling, training, etc.

**Detail Program 8992 - Budget Administration**

All costs pertaining to the budgetary process - its development, review and administration.

**Detail Program 8993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 8994 - Regulatory Administration**

All costs pertaining to the preparation, review and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 8995 - Public Affairs**

All costs pertaining to tours or other public presentations.

**Detail Program 8996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 8997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety equipment such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 8998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government.

**Detail Program 8999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

## V. CLASSIFICATION OF COMMITMENT ITEMS

The term "commitment item" is used to include both object and commitment item expenditure accounts. A description of each account is presented on the pages that follow.

## SUMMARY OF COMMITMENT ITEM TITLES

<u>Code No.</u>	<u>Account Description</u>	<u>Code No.</u>	<u>Account Description</u>
<b>100</b>	<b>PERSONAL SERVICES</b>	612790	Repairs to Marine Equipment
601010	Salaries of Regular Employees	612800	Repairs to Office Furniture and Equipment
601060	Compensation Plan Adjustments	612810	Computer Equipment Maintenance
601070	Social Security and Medicare Contributions	612820	Computer Software Maintenance
601080	Salaries of Nonbudgeted Employees	612840	Communications Equipment Maintenance (Includes Software)
601090	Employee Claims	612860	Repairs to Vehicle Equipment
601100	Tuition and Training Payments	612970	Repairs to Testing and Laboratory Equipment
601230	District Contribution for Early Retirees	612990	Repairs, N.O.C.
601250	Health and Life Insurance Premiums	<b>300</b>	<b>MATERIALS AND SUPPLIES</b>
601270	General Salary Adjustments	623030	Metals
601300	Personal Services, N.O.C. (Not Otherwise Classified)	623070	Electrical Parts and Supplies
<b>200</b>	<b>CONTRACTUAL SERVICES</b>	623090	Plumbing Accessories and Supplies
612010	Travel	623110	Hardware
612030	Meals and Lodging	623130	Buildings, Grounds, Paving Materials, and Supplies
612040	Postage, Freight, and Delivery Charges	623170	Fiber, Paper, and Insulation Materials
612050	Compensation for Personally-Owned Automobiles	623190	Paints, Solvents, and Related Materials
612080	Motor Vehicle Operating Services	623250	Vehicle Parts and Supplies
612090	Reprographic Services	623270	Mechanical Repair Parts
612150	Electrical Energy	623300	Manhole Materials
612160	Natural Gas	623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture
612170	Water and Water Services	623530	Farming Supplies
612210	Communication Services	623560	Processing Chemicals
612240	Testing and Inspection Services	623570	Laboratory Testing Supplies, Small Equipment, and Chemicals
612250	Court Reporting Services	623660	Cleaning Supplies
612260	Medical Services	623670	Railroad Supplies
612280	Subscriptions and Membership Dues	623680	Tools and Supplies
612290	Insurance Premiums	623700	Wearing Apparel
612330	Rental Charges	623720	Books, Maps, and Charts
612360	Advertising	623780	Safety and Medical Supplies
612370	Administration Building Operation	623800	Computer Software
612380	Soil and Rock Mechanics Investigation	623810	Computer Supplies
612390	Administration Building Mc Pav Operation	623820	Fuel
612400	Intergovernmental Agreements	623840	Gases
612410	Governmental Service Charges	623850	Communications Supplies
612420	Maintenance of Grounds and Pavements	623860	Lubricants
612430	Payments for Professional Services	623990	Materials and Supplies, N.O.C.
612440	Personal Services Expense for Preliminary Engineering Reports and Studies	<b>400</b>	<b>MACHINERY AND EQUIPMENT</b>
612450	Personal Services Expense for Construction Drawings, Specifications and Cost Estimates	634600	Equipment for Collection Facilities
612460	Personal Services Expense for Aerial Surveys	634620	Equipment for Waterway Facilities
612470	Personal Services for Post-Award Engineering for Construction Projects	634650	Equipment for Process Facilities
612490	Contractual Services, N.O.C.	634670	Railroad Equipment
612500	Biosolids Application Services	634760	Material Handling and Farming Equipment
612510	Biosolids Disposal Charges	634780	Safety and Medical Equipment
612520	Waste Material Disposal Charges	634790	Marine Equipment
612530	Farming Services	634800	Office Furniture and Equipment
612540	Sludge Cake Disposal	634810	Computer Equipment
612590	Sludge Disposal	634820	Computer Software
	<i>612600 - 612990 (Corporate Fund Only)</i>	634840	Communications Equipment (Includes Software)
		634860	Vehicle Equipment
		634970	Testing and Laboratory Equipment
		634990	Machinery and Equipment, N.O.C.
	<b><u>Repairs to Structures and Non - Structural Improvements</u></b>	<b>500</b>	<b>CAPITAL AND PRESERVATION PROJECTS</b>
612600	Repairs to Collection Facilities	645600	Collection Facilities Structures
612620	Repairs to Waterway Facilities	645620	Waterway Facilities Structures
612650	Repairs to Process Facilities	645630	Army Corps of Engineers Services
612670	Repairs to Railroads	645650	Process Facilities Structures
612680	Repairs to Buildings	645680	Buildings
	<b><u>Repairs to Machinery and Equipment</u></b>	645690	Capital Projects, N.O.C.
612760	Repairs to Material Handling and Farming Equipment	645700	Preservation of Collection Facility Structures
612780	Safety Repairs and Services	645720	Preservation of Waterway Facility Structures

<u>Code No.</u>	<u>Account Description</u>	<u>Code No.</u>	<u>Account Description</u>
645730	Preservation via Corps of Engineers Services	767403	Trustee and Other Fees
645750	Preservation of Process Facility Structures	777410	Transfer to Escrow Agents
645780	Preservation of Buildings	777450	Other Financing Use - Bond Discount
645790	Preservation of Capital Projects, N.O.C.	787420	Intrafund Transfers
		787430	Transfers - In/Out
<b>600</b>	<b>LAND</b>	787500	Treasurer's Office - 2 Fund Reimbursement
656010	Land	787510	General Administration - 2 Fund Reimbursement
		787520	Procurement & Materials Mgmt - 2 Fund Reimbursement
<b>700</b>	<b>FIXED AND OTHER CHARGES</b>	787530	Human Resources Department - 2 Fund Reimbursement
667020	Equity Transfer	787540	Law Department - 2 Fund Reimbursement
667130	Taxes on Real Estate	787550	Finance Department - 2 Fund Reimbursement
667220	General Claims and Emergency Repair and Replacement Costs	787560	Monitoring & Research - 2 Fund Reimbursement
667250	Refunds	787570	Maintenance & Operations - 2 Fund Reimbursement
667340	Payments for Easements	787580	Information Technology - 2 Fund Reimbursement
667350	Charges, N.O.C.	787700	Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects
		787710	Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects
	<b>FIXED AND OTHER CHARGES - FINANCIAL</b>	787720	Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects
727070	Interest on Corporate Notes and Other Interim Financing	787730	Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects
727080	Interest on Bond Anticipation Notes	790001	Inventory Difference
727090	Interest on Construction Fund Notes	790002	Inventory Scrapping
727100	Interest on Bonds	790003	Price Difference
727102	Principal – Capital Lease	790004	Materials Management Difference (Invoice Verification)
727110	Principal on Bonds	797890	Pension Costs
727112	Interest – Capital Lease	798200	OPEB - Professional Fees
767300	Bond Issuance Costs	798201	OPEB - Retiree Health Care Premiums & Claims
767301	Capital Outlay – Biosolids Facility		
767400	Refunding Transaction Costs		
767401	Liquidity Fees		
767402	Remarketing Fees		

## V. CLASSIFICATION OF COMMITMENT ITEMS

The term "line item" (commitment item) is used to include both object and line (commitment) item expenditure accounts. A description of each account and, in many cases, specific illustrations are presented. It should be noted that the particular commitment item is not limited to the illustrations shown, as these are merely included to show the general type of expenditure covered by a particular code number.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
<b>100</b>	<b>PERSONAL SERVICES</b> The accounts under this classification relate to: salaries of regular and temporary employees; employee claims; and awards.	<b>601300</b>	<b>Personal Services, N.O.C. (Not Otherwise Classified)</b> Charge all compensation for personal services such as summer workers, vacation relief, awards for safety programs and suggestion awards. This pay does not include employee benefits.
<b>601010</b>	<b>Salaries of Regular Employees</b> Payments for budgeted personnel titles and rates.	<b>200</b>	<b>CONTRACTUAL SERVICES</b> This classification covers services rendered by other than District employees and facilities. Generally, these costs pertain to operational and repair work done for the District by outside agencies and companies, and other such services as are obtained by an actual or implied agreement or contract.
<b>601060</b>	<b>Compensation Plan Adjustments</b> Payments for adjustment of salaries due to the following: step increases based on standards of service and performance; changes in labor and trade wage schedules; incentive pay for unused sick leave over 120 days; retirement; severance; termination; unused overtime and/or vacation pay; paid overtime.	<b>612010</b>	<b>Travel</b> Payments for travel furnished by outside carriers (auto rental and parking charged to a/c 612330).  <b>Illustration:</b> Bus, cab, "L", train, plane, employee or recruit transportation costs.
<b>601070</b>	<b>Social Security and Medicare Contributions</b> District contribution of employer portion of required Social Security and Medicare payments.	<b>612030</b>	<b>Meals and Lodging</b> Payments made to cover authorized meals and lodging because of District conferences or seminars, as well as payments for meals earned during overtime. (Do not include registration fees for seminars. See Commitment Item 601100).  <b>Illustration:</b> Hotel, motel, meals, tips.
<b>601080</b>	<b>Salaries of Nonbudgeted Employees</b> Payments made to "nonbudgeted" employees receiving employee benefits such as paid holidays, sick leave, vacation and pension. Two types of employees who qualify for this category are: 1. District employees returning to work from certain types of leaves, with no budgeted positions available at the time of return; 2. New temporary emergency employees hired (for a maximum of 120 days) in an existing Civil Service title, with no budgeted positions open at that time.	<b>612040</b>	<b>Postage, Freight, and Delivery Charges</b> Payments made to post offices or substations and freight charges for materials shipped or hauled.  <b>Illustration:</b> Metered mail, parcel post, registered mail, special delivery stamped envelopes, stamps, freight charge, cartage or demurrage.
<b>601090</b>	<b>Employee Claims</b> Payments made for on-the-job injuries or accidents wherein physical impairment has resulted, as covered under Local Governmental Employees Tort Immunity Act, and Worker's Compensation Act, Illinois Unemployment Insurance Act in compliance with Unemployment Amendments of 1976, PL 94 - 560.  <b>Illustration:</b> Injury settlements, hospitalization costs, compensation made to the State for District unemployment compensation.	<b>612050</b>	<b>Compensation for Personally-Owned Automobiles</b> Payments made to employees on authorized District business using their personally owned vehicles.  <b>Illustration:</b> Tolls, parking, rate per mile.
<b>601100</b>	<b>Tuition and Training Payments</b> Payments made for seminars, conferences and tuition costs of single course or full course of study for those working toward degrees or for those increasing their job effectiveness. Training equipment or supplies, meals and lodging for conferences or seminars are not to be included.  <b>Illustration:</b> Study courses, registration fees for professional seminars and conferences.	<b>612080</b>	<b>Motor Vehicle Operating Services</b> Payments for services to District - owned vehicles for gas, oil, greasing, washing, licenses, including tolls, when authorized; also parking for these District cars.
<b>601230</b>	<b>District Contribution for Early Retirees</b> The District's contribution towards the early retirement program.	<b>612090</b>	<b>Reprographic Services</b> All forms of outside vendor reproduction service including bookbinding, reports, film, brochures, diagrams, letterheads, and tracings. Does not include the purchase of standard office forms.  <b>Illustration:</b> Printing, planographing, blueprinting, tracing, aerial and ground photography, microfilming, film processing, photostats, slides.
<b>601250</b>	<b>Health and Life Insurance Premiums</b> Payments for individual employee premiums for life insurance and hospitalization made with District funds.	<b>612150</b>	<b>Electrical Energy</b> Payments to power companies for consumption of electricity and self - assessed utility excise taxes paid directly to the State of Illinois under the provisions of the Electrical Excise Tax Law contained in Public Act 90 - 561.
<b>601270</b>	<b>General Salary Adjustments</b> Before the annual budget is finalized, this line item indicates the amount of general salary adjustments. When the Board of Commissioners makes a decision, various departmental amounts are distributed to the Regular Salary a/c 601010 and Compensation Plan Adjustments a/c 601060.	<b>612160</b>	<b>Natural Gas</b> Payments to gas companies for consumption of natural gas.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612170	<b>Water and Water Services</b> Payments made to cities, villages, or water companies for the consumption of water, including bottled water.	612380	<b>Soil and Rock Mechanics Investigation</b> Payments for professional service for soil and rock mechanics investigations to assist in the design of structures.
612210	<b>Communication Services</b> Payments made for telephone, Internet service providers, telegraph and telemetering services.		<b>Illustration:</b> Bore holes in soil and rock, test soil and rock samples, and prepare soil and rock investigation reports.
612240	<b>Testing and Inspection Services</b> Payments made for inspecting and testing materials, equipment, etc., for experimental work, research, construction, maintenance and operation work.	612390	<b>Administration Building Mc Pav Operation</b> Payments for maintenance and operation of the Main Office McMillan Pavilion at 111 East Erie Street.
	<b>Illustration:</b> Testing concrete, steel, lubricants, elevators, meters, and all types of equipment.	612400	<b>Intergovernmental Agreements</b> Payments under project cost sharing agreements with other governmental agencies which will not result in District acquisition of capital assets.
612250	<b>Court Reporting Services</b> Payments made to governmental agencies or private reporting firms.		<b>Illustration:</b> Stormwater management projects or flood-prone property acquisitions for local municipalities.
	<b>Illustration:</b> Court reporting and transcript.	612410	<b>Governmental Service Charges</b> Payments for the operation of small sewage treatment plants, pumping stations and any other governmental agency service, including payments for fees and professional services.
612260	<b>Medical Services</b> Payments made for medical services rendered by doctors, hospitals, clinics, laboratories and veterinarians.		<b>Illustration:</b> Hinsdale, Fox River WRD, U.S. Geological Surveys, Corps of Engineers, IEPA Laboratory Certification Fee, studies by the Illinois State Water Survey.
	<b>Illustration:</b> Examinations, treatment, x - rays, etc.	612420	<b>Maintenance of Grounds and Pavements</b> Payments to outside contractors for the upkeep of District grounds and repair of pavements and walks.
612280	<b>Subscriptions and Membership Dues</b> Payments made to receive the services and benefits of professional and business organizations and societies.		<b>Illustration:</b> Snow removal; tree maintenance; weed and rodent baiting and spraying; grass mowing; repairs to sidewalks; streets and pavements; supervision of grounds and agricultural work; herbicide; insecticide application; deodorant for grounds only.
	<b>Illustration:</b> Payments for association, magazine, newspaper and society subscriptions, memberships, dues and fees, including electronic subscriptions and electronic books.	612430	<b>Payments for Professional Services</b> Payments to specialists in areas such as Human Resources, Law, Sewer Design, Flood Control, Research, etc.
612290	<b>Insurance Premiums</b> Payments made to cover loss for accident, catastrophe, and Worker's Compensation.		<b>Illustration:</b> Analytical services, legal opinions, tax anticipation warrants, land litigation, tax matters, condemnation works, studies, plans, surveys, auditing, lake diversion, inventory control, computer program, public information, fees for paying bonds and interest coupons, proctors for Civil Service exams.
	<b>Illustration:</b> Auto Insurance, Surety Bond Premiums, Worker's Compensation Premiums.	612440	<b>Personal Services Expense for Preliminary Engineering Reports and Studies</b> Payments to consultants for engineering studies and preliminary plans.
612330	<b>Rental Charges</b> Payments for rental of land, structures, motor vehicles, office equipment and floating equipment. Included are services of operators, where applicable.	612450	<b>Personal Services Expense for Construction Drawings, Specifications and Cost Estimates</b> Payments to consultants for the preparation of final contract plans and specifications.
	<b>Illustration:</b> Helicopter, facilities, aerial surveys, rental of trailer, bus, boat, truck, airplane, office and plant equipment.	612460	<b>Personal Services Expense for Aerial Surveys</b> Payments to providers for aerial photography and surveys.
612360	<b>Advertising</b> Payments to publishers and other communication media for various purposes, such as legal notices, position vacancies, ordinances and contracts.	612470	<b>Personal Services for Post-Award Engineering for Construction Projects</b> Payments to consultants for providing on - site inspection and supervision of construction projects.
	<b>Illustration:</b> Magazine, Newspaper, Radio, Television.		
612370	<b>Administration Building Operation</b> Payments for maintenance and operation of the Main Office Building at 100 East Erie Street.		
	<b>Illustration:</b> Cleaning, heating, routine repair, window washing and pest control.		

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612490	<b>Contractual Services, N.O.C.</b> Payments for miscellaneous operations performed by outside agencies and individuals not covered under other impersonal service accounts.  <b>Illustration:</b> Contractual clerical services, towel and laundry service, public office fees, window cleaning, decorating service, duplicate key service, laboratory technician services, on - site training for specialized laboratory equipment, removal and installation of vehicle locator units.	612760 - 612990	<b>Repairs to Machinery and Equipment: (Corporate Fund Only)</b>  Payments for repair work and preventive maintenance only, performed under outside contract.
612500	<b>Biosolids Application Services</b> Payments made for contract laborers and materials in the application of Biosolids.	612760	<b>Repairs to Material Handling and Farming Equipment</b> Repairs to equipment used in material handling and farming, including crawlers, tractors, cranes, and graders.
612510	<b>Biosolids Disposal Charges</b> Normally for transportation and related expenses to move Biosolids from our sewage plants by rail, barge, truck, pipeline, etc.  <b>Illustration:</b> Other related costs - barge inspection, leasing expense, unloading barge and dock expense.	612780	<b>Safety Repairs and Services</b> Repairs and services for safety items including refill of extinguishers, servicing monitoring equipment, gas meters, noise abatement equipment, recharge oxygen cylinders, lead and asbestos abatement.
612520	<b>Waste Material Disposal Charges</b> All services and expenses relative to waste disposal and handling, excavation and transportation of process, lagoon and centrifuge solids.  <b>Illustration:</b> Grit, screenings, scum, trash, dragline, slackline, and dozer services.	612790	<b>Repairs to Marine Equipment</b> Repairs to boats, barges, and related appurtenances.
612530	<b>Farming Services</b> Services for agricultural work on District land.	612800	<b>Repairs to Office Furniture and Equipment</b> Repairs to office items including typewriters, desks, chairs, photocopiers, and print shop and mail room equipment.
612540	<b>Sludge Cake Disposal</b> Payments for the disposal of predigested sludge.	612810	<b>Computer Equipment Maintenance</b> Contractual services and repairs performed under outside contract to items such as personal computers, servers, printers, central data processing equipment and other computer peripherals.
612590	<b>Sludge Disposal</b> Control management and disposal of solids by private contract.	612820	<b>Computer Software Maintenance</b> Maintenance and support of existing mainframe and personal computer software, including annual renewal licenses, version upgrades, and fees and maintenance for software as a service.
612600 - 612680	<b>Repairs to Structures and Non - Structural Improvements (Corporate Fund Only)</b> Payments for repair and maintenance work only. Major rehabilitations or modifications, which are defined as capital improvements, are to be charged to Accounts 645600 – 645690, and 645700 - 645790.	612840	<b>Communications Equipment Maintenance (Includes Software)</b> Contractual services and repairs to items such as telephone switches, telephone equipment, radio, and fax machine, etc., including maintenance and support of existing communications systems software, software version upgrades and annual software renewal licenses.  <b>Illustration:</b> Radio, FAX machine, vehicle locator unit service fees and upgrades.
612600	<b>Repairs to Collection Facilities</b> Repairs to sewers, tunnels, and sewage structures, pumping stations, all related machinery and equipment, and television inspection of sewers.	612860	<b>Repairs to Vehicle Equipment</b> Repairs to District - owned, state - licensed cars and trucks (self - propelled "over - the - road" motor vehicles under 10,000 pounds gross vehicle weight) or any parts thereof, including appraisals, labor, parts, and materials.
612620	<b>Repairs to Waterway Facilities</b> Repairs to waterway appurtenances, locks, dams, bridges, viaducts, channels, ditches, reservoirs and their related pumping stations, machinery and equipment.	612970	<b>Repairs to Testing and Laboratory Equipment</b> Repairs to testing and laboratory equipment including mass spectrometers chromatographs, centrifuges, mercury analyzers, balances, microscopes, flowmeters, dishwashers, fume hoods, microwave systems, respirometers, plasma units, and ovens.
612650	<b>Repairs to Process Facilities</b> Repairs to treatment plant facilities and related machinery and equipment.	612990	<b>Repairs, N.O.C.</b> Various repair and maintenance expenses not covered in Commitment Items 612600 - 612970.  <b>Illustration:</b> Photographic equipment, engineering and drafting equipment, police weapons and holsters, televisions and audio/visual equipment.
612670	<b>Repairs to Railroads</b> Repairs to railroads and equipment including railroad bed, track, and dump cars.	300	<b>MATERIALS AND SUPPLIES:</b> This classification extends to items which: 1. are changed or consumed when used; or 2. lose their individual identity when used with other materials or parts; or 3. have a normal use expectancy of less than one year; or 4. would meet all criteria for placement in the 400 series of line items, except for the fact that their individual cost is less than \$5,000.00.
612680	<b>Repairs to Buildings</b> Building repairs including tuckpointing, re - roofing, refrigeration, air conditioning, elevators, drinking fountains and heating.		

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
<b>623030</b>	<b>Metals</b> Commodities consisting of manufactured (fabricated) metals to be used for reinforcing, patching, replacing, building, supporting, etc.  <b>Illustration:</b> Aluminum, brass, copper, iron, nickel, scrap, steel, tin, sheet, bar square, floor grating, round or flat stock, solder, babbitt lead flux welding rod and lead seal.		<b>Illustration:</b> Batteries, belts, distributor caps, gaskets, pumps, rings, springs, spark plugs, tires, tubes, and antifreeze.
<b>623070</b>	<b>Electrical Parts and Supplies</b> Parts and supplies used to repair and maintain electrical systems, motors, telephone or telecommunications systems. Would also include electrical machinery and equipment, such as motors, transformers, circuit breakers, and communication equipment.  <b>Illustration:</b> Coil, connector, fuse, reflector, cable, switch box, battery (not auto) contact, terminal, conduit, outlet, lamp wire, telephones, and motors.	<b>623270</b>	<b>Mechanical Repair Parts</b> Commodities used in repairing equipment. Would also include mechanical equipment not relegated to other 300 - series line items.  <b>Illustration:</b> Bearings, blower parts, boiler parts, chain sprockets, compressor parts, crane parts, diaphragms, dryer parts, drill parts, feeder parts, filter blankets, furnace parts, heater parts, hoist parts, pistons, pump parts, packing turbines, replacement chains, and packing.
<b>623090</b>	<b>Plumbing Accessories and Supplies</b> Piping, fittings, fixtures and supplies used to repair and maintain water, oil, compressed air, sewage, or steam systems, etc. Would also include plumbing equipment, such as gauges and pumps.  <b>Illustration:</b> Connectors, cross couplings, unions, ell joints, pipe elbows, pipe extensions, valves and parts, piping and tubing, iron, copper, plastic, rubber and neoprene, garden or steam hoses, and pumps.	<b>623300</b>	<b>Manhole Materials</b> Included under this line item are all commodities, materials, parts or supplies used for replacement, repair, or upgrade of manholes.
<b>623110</b>	<b>Hardware</b> Commodities used for fixing, improving and repairing machines and structures.  <b>Illustration:</b> Bolt, hinge, hook, lock, nail, nuts, pin, rivet, screw, spring, washer, bailing wire, tie wire, aluminum fence ties, track bolts, and spikes.	<b>623520</b>	<b>Office, Printing, and Photographic Supplies, Equipment, and Furniture</b> Printing supplies such as inks, rollers, cover and paper stock, litho - film, chemicals, film and supplies for photography, drafting and drawing supplies, office supplies, office furniture and equipment.  <b>Illustration:</b> Photographic film, litho film, flashbulbs, developing paper and materials, drafting supplies, office supplies and photocopier supplies such as paper and toner, desk and pocket calculators, chairs, bookshelves, desks, filing cabinets and moveable partitions.
<b>623130</b>	<b>Buildings, Grounds, Paving Materials, and Supplies</b> Materials and supplies used in repairing and improving structures, streets, walks and landscaping.  <b>Illustration:</b> Rock, sand, lime, granite, stone, asphalt, brick, cement, glass, lumber, plaster, roofing, tile, glue, adhesives, seals, trees, bushes, woodfiller, and rock salt.	<b>623530</b>	<b>Farming Supplies</b> Farming equipment and supplies including vitamins, rubbing block, seed, and fertilizers.
<b>623170</b>	<b>Fiber, Paper, and Insulation Materials</b> Commodities used to protect and safeguard structures, persons or equipment (paper stationery or printing not included).  <b>Illustration:</b> Asbestos covering, castable materials, felt, fiber sheets, insulation block, kraft and corrugated paper, rope insulating tape, water proofer, weather stripping, wool, heat resistant cement, firebrick, cement, canvas, and duck.	<b>623560</b>	<b>Processing Chemicals</b> Commodities used for the facilitation of sludge treatment and disposal in Maintenance & Operations.  <b>Illustration:</b> Ferric chloride, soda ash, muriatic acid, sodium hypochlorite, insecticides, herbicides, algicides, pesticides, larvacides, rodent control chemicals, chemical toilet supplies.
<b>623190</b>	<b>Paints, Solvents, and Related Materials</b> Commodities used for protection from the elements and/or for appearance; supplies used to facilitate application and preservation of these products.  <b>Illustration:</b> Mineral spirits, brush & roller, xylene putty, thinner, paint, remover, varnish, linseed oil, glue, enamel, wallpaper, paste, paint, grease cans, and covers.	<b>623570</b>	<b>Laboratory Testing Supplies, Small Equipment, and Chemicals</b> Commodities, supplies and minor cost equipment used in research and laboratory-related activities and special projects.  <b>Illustration:</b> Beakers, burners, flasks, forceps, syringes, burettes, injection valves, funnels, tubes and tubing, pipettes, laboratory chemicals and gases, gauges, balances, microscopes, refrigerators, flowmeters, samplers, etc.
<b>623250</b>	<b>Vehicle Parts and Supplies</b> Commodities used as replacement, repair, or as new to keep all self - propelled, engine - driven motor vehicles in operating condition. Would also include nonfarm material handling and vehicular equipment. See Commitment Item 612860 for repairs associated with District - owned vehicles under 10,000 pounds gross vehicle weight.	<b>623660</b>	<b>Cleaning Supplies</b> Commodities used in plants, offices and related facilities for cleanliness and sanitation of washrooms, equipment, etc.  <b>Illustration:</b> Brooms, disinfectants, mops, polishes, soaps, sponges, towels, rags, toilet paper, and cocoa mats.
		<b>623670</b>	<b>Railroad Supplies</b> Items used to operate and maintain railroad facilities.
		<b>623680</b>	<b>Tools and Supplies</b> Implements used for cutting, drilling or shaping by hand or in conjunction with a machine or some equipment.  <b>Illustration:</b> Axes, braces, dies, drills, bits, broaches, chucks, cutters, machines or hand saws, pliers, shovels, spades, emery cloth, sandpaper, files, abrasives, flashlights, slings, and gang hooks.



<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
623700	<p><b>Wearing Apparel</b> Wearable commodities purchased for use by personnel in performing regular duties.</p> <p><b>Illustration:</b> Gloves, raincoats, rainpants, rainjackets, rubber boots, uniforms, jackets, protective apron, boots (not safety), caps, cap emblem, waders, body boots, lab coats, badges, jacket and uniform emblems.</p>		<p><b>Illustration:</b> Graphite, lubricating oil, motor detergent, wax, silicone.</p>
623720	<p><b>Books, Maps, and Charts</b> Commodities used for reference, illustrations, and for general or technical information to perform and understand one's activities and for recording data.</p> <p><b>Illustration:</b> Dictionaries, directories, manuals, maps, pamphlets, textbooks, and electronic digital equivalents, e.g., CD's or tapes.</p>	623990	<p><b>Materials and Supplies, N.O.C.</b> Commodities where no other applicable classification is available in terms of materials, parts or supplies.</p> <p><b>Illustration:</b> Decals, flag, signs (not safety or security), ammunition, marine supplies, railroad supplies.</p>
623780	<p><b>Safety and Medical Supplies</b> Materials and supplies required to maintain an adequate safety, medical, and fire prevention program.</p> <p><b>Illustration:</b> Safety goggles, safety eyeglass and shoe program, dust respirators, hard hats, chin straps, chemical refills (cartridges), gas cartridges (medical, oxygen), ear plugs, medicines, prescriptions, gauze, tape, bandages, vaccine, insect lotion, bee and wasp spray, chemical flame retardant apron, replacement and spare parts for safety and fire equipment, aluminum pike pole, safety boots, signs (tags, name plates, plaques), flashers, beacon ray light, safety lanterns, fire hose, and splints.</p>	400	<p><b>MACHINERY AND EQUIPMENT</b> This classification deals with capital outlay items which:</p> <ol style="list-style-type: none"> <li>1. are not expendable during first use; or</li> <li>2. have a normal use expectancy of more than one year; or</li> <li>3. do not lose their individual identity through use; and</li> <li>4. have an individual cost of more than \$5,000.00 (otherwise, budget the item in the appropriate 300 - series commitment item).</li> </ol>
623800	<p><b>Computer Software</b> Initial acquisition of computer software and licenses, such as individual department purchases of specialty software for individual PC's.</p>	634600	<p><b>Equipment for Collection Facilities</b> All expenditures made for the benefit of sewers and facilities such as pumping stations, regardless of whether equipment is electrical, heating, ventilating, shop, or portable.</p>
623810	<p><b>Computer Supplies</b> Parts and supplies used to repair and maintain computer equipment, including minor computer equipment.</p> <p><b>Illustration:</b> Cables, mice, circuit boards, floppy disks, memory chips, PC's and laptop computers, printers, monitors, scanners (flatbed and barcode).</p>	634620	<p><b>Equipment for Waterway Facilities</b> All expenditures made for locks, dams, powerhouses, detention reservoirs, and their pump stations, channels, or ditches, are charged to this account regardless of whether equipment is electrical, heating and ventilating, shop, or portable equipment.</p> <p><b>Illustration:</b> Motors, transformers, circuit breakers, pumps, drills, storage cabinets, contracts to furnish and install cooling equipment.</p>
623820	<p><b>Fuel</b> Commodities used for heating facilities, powering internal combustion engines, and burning in portable stoves and lanterns.</p> <p><b>Illustration:</b> Bulk gasoline, fuel oil, diesel oil, kerosene, naphtha, illuminants, and propane.</p>	634650	<p><b>Equipment for Process Facilities</b> Expenditures made for reclamation plants performing treatment, solids processing, and solids disposal will be charged to this line item account whether expenditures are electrical, heating, ventilating, shop, or portable plant equipment.</p> <p><b>Illustration:</b> Motors, transformers, circuit breakers, pumps, lathes, storage cabinets, steam flow meters, benches, vises.</p>
623840	<p><b>Gases</b> Commodities of a gaseous nature used for cutting, welding, igniting, burning sewage treatment. Also includes demurrage charges and deposits on containers.</p> <p><b>Illustration:</b> Acetylene, chlorine, and oxygen.</p>	634670	<p><b>Railroad Equipment</b> Equipment used in the transportation of materials, equipment and sludge by our railroad facilities.</p>
623850	<p><b>Communications Supplies</b> Commodities used for replacement, repair, upgrade or new purchases of communications equipment, including telephones, fax machines, radios, routers and pagers.</p>	634760	<p><b>Material Handling and Farming Equipment</b> Equipment used in loading or relocating bulky materials or performing farming tasks.</p> <p><b>Illustration:</b> Backhoes, buckets, bulldozers, end loaders, power shovels, tractors, cultivators, plows, discs, and tillers.</p>
623860	<p><b>Lubricants</b> Commodities used to help equipment performance and to cut down wear and tear on machinery, equipment and parts plus demurrage and deposits on containers.</p>	634780	<p><b>Safety and Medical Equipment</b> Equipment used for safety of personnel and facilities.</p>
		634790	<p><b>Marine Equipment</b> Items to be used on and by boats or on streams and rivers.</p> <p><b>Illustration:</b> Boats, marine engines, and equipment.</p>
		634800	<p><b>Office Furniture and Equipment</b> Items used in buildings for professional and clerical functions including items for decorating purposes.</p> <p><b>Illustration:</b> Cubicle partitions.</p>

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
634810	<b>Computer Equipment</b> Acquisition of major computer equipment and systems.  <b>Illustration:</b> Mainframe computers, minicomputers, peripherals, tape drives, and disc drives.	645650	<b>Process Facilities Structures</b> All capital projects concerned with necessary sewage conveying within a processing plant as well as tunnels, sewage structures, and sludge lines.  <b>Illustration:</b> Drying beds, grit chambers, tanks, aeration, concentration, digestion, final Imhoff preliminary, skimming.
634820	<b>Computer Software</b> Initial acquisition of computer software and licenses.	645680	<b>Buildings</b> Includes structures and any permanent fixtures within and out of such structures.  <b>Illustration:</b> Main Office Buildings, Storerooms, Sewer Control Chambers, curbs, gutters, roads, and sidewalks.
634840	<b>Communications Equipment (Includes Software)</b> Equipment and its associated software, other than computer equipment and software, used for telecommunications.  <b>Illustration:</b> Telephone systems, switchboards, and LAN bridges.	645690	<b>Capital Projects, N.O.C.</b> Included within this category are structures and nonstructural improvements, which are supplemental and incidental to the major items, listed in the above and related accounts.
634860	<b>Vehicle Equipment</b> Vehicles used for transportation of personnel or materials.  <b>Illustration:</b> Autos, dump trucks, sweepers, semitractors, and trucks.		<b>PRESERVATION PROJECTS</b> Costs that extend the useful life of an infrastructure asset, but do not increase the capacity (level of service) or efficiency (maintaining the same level of service at a reduced cost) of the asset.
634970	<b>Testing and Laboratory Equipment</b> Items that are used for checking and inspecting the operation and efficiency of pieces of equipment, structures and grounds as well as those items used in experiments, analyses, and research by technicians and chemists.  <b>Illustration:</b> Fault locators, instruments, incubators, ovens, sterilizers, centrifuges, ductless fume hoods, and furnaces, etc.	645700	<b>Preservation of Collection Facility Structures</b>
634990	<b>Machinery and Equipment, N.O.C.</b> Expenditures for equipment of a miscellaneous nature not chargeable to one of the other accounts in the 400 series.  <b>Illustration:</b> Engineering equipment such as drafting tables and planimeters. Photographic equipment such as cameras, enlargers, water coolers, and mail and postage machines.	645720	<b>Preservation of Waterway Facility Structures</b>
500	<b>CAPITAL AND PRESERVATION PROJECTS</b>  <b>CAPITAL PROJECTS</b> Items under this classification pertain to cost of acquisition, improvement, replacement, remodeling, completing, altering, constructing and enlarging District facilities. Included are all fixtures and equipment which are permanently attached to and made a part of such structures and non - structural improvements, and which cannot be removed without in some way impairing the facility or structure.	645730	<b>Preservation via Corps of Engineers Services</b>
645600	<b>Collection Facilities Structures</b> Capital projects having to do with separate and independent facilities outside the major treatment plant areas.  <b>Illustration:</b> Pumping Stations, Interceptor Sewers.	645750	<b>Preservation of Process Facility Structures</b>
645620	<b>Waterway Facilities Structures</b> All capital projects concerned with structures such as bridges, viaducts, locks, dams, channels, ditches, reservoirs and powerhouses.  <b>Illustration:</b> Harbor retaining walls, service gates, and spillways.	645780	<b>Preservation of Buildings</b>
645630	<b>Army Corps of Engineers Services</b> All capital projects sponsored by the Army Corps of Engineers.	645790	<b>Preservation of Capital Projects, N.O.C.</b>
		600	<b>LAND</b>
		656010	<b>Land</b> Payments under this category cover expenditures related to the acquisition, condemnation, or site preparation for lease or sale of land sites. Illustration: demolition of structures, grading, and fill.
		700	<b>FIXED AND OTHER CHARGES</b> This classification is for costs incurred through bond ordinances, from other governmental agencies, unforeseen circumstances, special purposes, and miscellaneous charges not otherwise classified.
		667020	<b>Equity Transfer</b> Transfer payments between funds.
		667130	<b>Taxes on Real Estate</b> Payments made on District property located in various townships throughout such counties as DuPage and Will Townships.
		667220	<b>General Claims and Emergency Repair and Replacement Costs</b> Payments made to persons or firms in settlements of injury or damage to property other than District property, or persons other than District employees for claims of deprivation of any constitutional or statutory right or protection. This account is also charged for emergency costs to repair or replace property or facilities damaged by fire, flood, explosion, vandalism, or any peril natural or manmade.
		667250	<b>Refunds</b> Payments made to individuals or firms to pay back amounts on such activities as rentals, appraisals, and other related expenses.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
667340	<b>Payments for Easements</b> Payments made to individuals or firms for licenses or right - of - way privileges to perform District operations. Permanent or temporary.	777450	<b>Other Financing Use - Bond Discount</b>
667350	<b>Charges, N.O.C.</b> This account will be charged for any fiscal, operational, or safety-related special purpose not chargeable to any other specific account in the Fixed and Other Charges category.	787420	<b>Intrafund Transfers</b> Transfers among accounts within a fund.
	<b>FIXED AND OTHER CHARGES - FINANCIAL</b>	787430	<b>Transfers - In/Out</b> Equity transfers related to Working Cash.
727070	<b>Interest on Corporate Notes and Other Interim Financing</b> Periodic payments for use of money before annual property taxes are received for General Obligation Notes, Tax Anticipation Notes, and other interim financing.	787500 - 787730	<b>Reimbursement to the Corporate Fund for Services Provided to the Construction Fund</b> Reimbursement from the Construction Fund to the Corporate Fund for direct and indirect services to support Construction Fund activities.
727080	<b>Interest on Bond Anticipation Notes</b> Periodic payments for interest on bond anticipation notes. This shall be an expenditure of the Capital Improvements Bond Fund.	787500	<b>Treasurer's Office - 2 Fund Reimbursement</b>
727090	<b>Interest on Construction Fund Notes</b> Periodic payments for use of money before annual property taxes are received.	787510	<b>General Administration - 2 Fund Reimbursement</b>
727100	<b>Interest on Bonds</b> Periodic payments of interest for bonds issued for various purposes.  <b>Illustration:</b> Cal - Sag Improvement, Construction Series, Working Cash.	787520	<b>Procurement &amp; Materials Management - 2 Fund Reimbursement</b>
727102	<b>Principal - Capital Lease</b> Monthly principal portion of the District's capital lease payment for the biosolids processing facility.	787530	<b>Human Resources Department - 2 Fund Reimbursement</b>
727110	<b>Principal on Bonds</b> Yearly payments for principal amounts of general obligation or revenue bonds used for various purposes.  <b>Illustration:</b> Construction Series, Working Cash.	787540	<b>Law Department - 2 Fund Reimbursement</b>
727112	<b>Interest - Capital Lease</b> Monthly interest portion of the District's capital lease payment for the biosolids processing facility	787550	<b>Finance Department - 2 Fund Reimbursement</b>
767300	<b>Bond Issuance Costs</b> Fees paid for legal, accounting, commissions, promotion costs, printing and other similar charges associated with a bond issue.	787560	<b>Monitoring &amp; Research - 2 Fund Reimbursement</b>
767301	<b>Capital Outlay - Biosolids Facility</b> Capitalized net value of the District's biosolids processing facility.	787570	<b>Maintenance &amp; Operations - 2 Fund Reimbursement</b>
767400	<b>Refunding Transaction Costs</b> Refunding Transaction Costs - costs associated with the defeasance of bonds (refunding issuance costs).	787580	<b>Information Technology - 2 Fund Reimbursement</b>
767401	<b>Liquidity Fees</b> Fees associated with a standby commitment to purchase and/or provide an alternative market for variable bonds.	787700	<b>Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects</b> Corporate Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Corporate Fund projects.
767402	<b>Remarketing Fees</b> Fees associated with the remarketing and interest rate setting on variable rate debt.	787710	<b>Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects</b> Corporate Fund reimbursement to the Construction Fund for indirect costs of Construction Fund employees working on Corporate Fund projects. Indirect costs include health insurance, office space, utilities and supplies, etc.
767403	<b>Trustee and Other Fees</b> Variable Rate Debt Administration Costs-Trustee and other Professional Fees	787720	<b>Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects</b> Bond Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Bond Fund projects.
777410	<b>Transfer to Escrow Agents</b> Transfers associated with refunding bond transactions.	787730	<b>Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects</b> Bond Fund reimbursement to the Construction Fund for indirect costs of Construction Fund employees working on Bond Fund projects. Indirect costs include health insurance, office space, utilities and supplies, etc.
		790001	<b>Inventory Difference</b> Corporate fund adjustment for any differences between the SAP inventory value and a physical count. (Transaction MI07).
		790002	<b>Inventory Scrapping</b> Corporate fund adjustment to inventory to remove obsolete items from inventory.
		790003	<b>Price Difference</b> Price changes related to inventory items, includes price changes on 501 movement types and adjustments when goods receipt does not equal the corresponding invoice for inventory items.
		790004	<b>Materials Management Difference (Invoice Verification)</b> Corporate Fund adjustment when goods receipt does not equal the corresponding invoice for non-inventory items.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
797890	<b>Pension Costs</b> Employer annual contributions to the Retirement Fund.	798201	<b>OPEB - Retiree Health Care Premiums &amp; Claims</b> Claims and insurance premiums paid for retirees.
798200	<b>OPEB - Professional Fees</b> Fees paid for legal, investment advisory, audit, trade execution, and other services related to administration of the OPEB Trust.		

## VI. ALPHABETICAL LISTING OF COMMITMENT ITEMS

The following alphabetical listing of expenditures and their respective code numbers is presented for quick reference.

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
<b>A</b>		Drafting Supplies	623520
Accident Insurance Premium	612290	<b>E</b>	
Administration Building Operation		Easements, Payment for	667340
Main Office Building	612370	Electric Energy	612150
McMillan Pavilion	612390	Electrical Equipment	
Advertising	612360	Collection Facilities	634600
Aerial Surveys (Capital Funds Only)	612460	Waterway Facilities	634620
Auto Operating Services	612080	Process Facilities	634650
<b>B</b>		Electrical Equipment, Repairs to	
Ballast	623070	Collection Facilities	612600
Batteries	623070	Waterway Facilities	612620
Blueprinting and Tracing Service	612090	Process Facilities	612650
Boarding and Lodging	612030	Buildings	612680
Bonds, Fees for Paying	612430	Electrical Parts and Supplies	623070
Books, Maps and Charts	623720	Emergency Repairs and Replacement	667220
Bond Issuance Costs	767300	Employee Claims	601090
Bridges and Viaducts	645620	Employer Medicare Contribution	601070
Bridges and Viaducts, Repairs to	612620	Engine and Machine Parts - Mechanical Repair Parts	623270
Buildings	645680	Engineering and Drafting Equipment	634990
Buildings, Paving Materials, and Grounds	623130	Engineering and Drafting Equipment, Repairs to	612990
Buildings, Repairs to	612680	Engineering Reports and Studies (Capital Funds Only)	612440
<b>C</b>		Equipment, N.O.C.	634990
Capital Projects, N.O.C.	645690	Equipment Rent	612330
Cartage	612040	Equity Transfer	667020
Channels and Ditches	645620	Employee Training	601100
Channels and Ditches, Repairs to	612620	<b>F</b>	
Chemicals & Supplies		Farming Machinery and Equipment	634760
M&O Processing	623560	Farming Machinery and Equipment, Repairs to	612760
M&R Laboratory	623570	Farming Services	612530
Claims		Farming Supplies	623530
General	667220	Fax Machines	623850
Employee	601090	Fees for Paying Bond and Interest Coupons	612430
Cleaning and Toilet Supplies	623660	Ferric Chloride - Processing Chemicals - M&O	623560
Computer Hardware (Mainframe)	634810	Fiber Products and Insulation Materials	623170
Computer Software	634820	Film Processing	612090
Computer Software Maintenance	612820	Fire Prevention and Fire Fighting Equipment	634780
Communications Eqpmnt and Software	634840	Freight Charges and Cartage	612040
Communications Eqpmnt Maint and Software	612840	Fuel Oil and Liquid Fuel Illuminants	623820
Communications Supplies	623850	Furniture and Office Equipment	634800
Compensation for Personal Services, N.O.C. (Other than salaries & wages),	601300	Furniture and Office Equipment, Repairs to	612800
Compensation for Personally-Owned Motor Vehicles	612050	<b>G</b>	
Computer Supplies (Includes general items, PC's, Laptops & Peripherals)	623810	Gas (in containers)	623840
Contractual Services, N.O.C.	612490	Gas, Natural	612160
Court Reporting Service	612250	Gasoline - Fuel	623820
<b>D</b>		General Claims	667220
Dams	645620	Governmental Service Charges	612410
Dams, Repairs to	612620	Grease - Lubricants	623860
Delivery Charges	612040	<b>H</b>	
Demurrage	612040	Hardware	623110
Diesel Oil - Fuel	623820	Heating and Ventilating Equipment	
Disposal Charges		Collection Facilities	634600
Biosolids	612510	Waterway Facilities	634620
Waste Material	612520	Process Facilities	634650
Sludge Cake	612540	Heating and Ventilating Equipment, Repairs to	
Sludge	612590	Collection Facilities	612600
District Contribution for Early Retirees	601230	Waterway Facilities	612620
Ditches	645620	Process Facilities	612650
Ditches, Repairs to	612620	Buildings	612680
Doctors Service	612260	Hospital Services - Medical Services	612260
Drafting Equipment	634990	Hotel (Meals and Lodging)	612030
Drafting Equipment, Repairs to	612990		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
<b>I</b>		Office Furniture and Equipment, Repairs to	612800
Impersonal Services, N.O.C.	612490	Office Print, and Photo Supplies, Equipment and Furniture	623520
Instruments, Repairs to Testing & Lab Equipment	612970	Oil, Grease, and Other Lubricants	623860
Instruments - Testing & Laboratory Equipment	634970	OPEB - Professional Fees	798200
Insulation Materials	623170	OPEB - Retiree Health Care Premiums & Claims	798201
Insurance Premiums	612290	Other Financing Use - Bond Discount	777450
Interest Coupons, Fees for Paying	612430		
Interest on Bond Anticipation Notes	727080	<b>P</b>	
Interest on Bonds	727100	Paint Solvents and Related Supplies	623190
Interest on Construction Fund Notes	727090	Parking	
Interest on Corporate Notes	727070	Personally Owned Vehicles	612050
Intergovernmental Agreements	612400	District Owned Vehicles	612080
Intrafund Transfers	787420	Pavements, Repairs to	612420
Inventory Difference	790001	Paving Materials	623130
Inventory Scrapping	790002	Payments for Accumulated Sick Leave, Overtime, Vacation and Appropriation Adjustment	601060
		Payments for Easements	667340
<b>L</b>		Payments for Employees' Health and Life Insurance Premium	601250
Laboratory Equipment	634970	Payments for Payroll and Expense Checks (Previously written off)	612430
Laboratory Equipment, Repairs to	612970	Payments for Professional Services	612430
Laboratory Supplies and Chemicals - M&R	623570	Payments to Employees for General Salary Adjustments	601270
Land	656010	Payments to Governmental Units for Operating and Maintaining Small Plants	612410
Land and Structure Rent	612330	Pension Costs	797890
Laundry Service	612490	Personal Property, Taxes on	667130
Liquid Fertilizer Application Services at Fulton County	612500	Personal Services Expense for Aerial Surveys (Capital Funds Only)	612460
Liquid Fertilizer Disposal Charges	612510	Personal Services Expense for the Computer Program	612430
Liquid Fuel and Illuminants	623820	Personal Services Expense for Condemnation Works, General, Litigation, and Other Legal Work	612430
Liquidity Fees	767401	Personal Services Expense for Construction Drawings, Specifications and Cost Estimation (Capital Funds Only)	612450
Locks and Dams	645620	Personal Services Expense for Doctors' Charges	612260
Locks and Dams, Repairs to	612620	Personal Services Expense for (General and Specialized Field Inspection) Construction Supervision (Capital Funds Only)	612470
Lodging	612030	Personal Services Expense for the Inventory Control Program	612430
Lubricants	623860	Personal Services Expense for Legal Opinions on Tax Anticipation Warrants and on Bonds	612430
		Personal Services Expense for Preliminary Engineering Reports and Studies (Capital Funds Only)	612440
<b>M</b>		Personal Services Expense for Special Assessment Work and Tax Matters	612430
Machine Parts	623270	Personal Services Expense for Studies, Plans, and Surveys	612430
Machinery and Equipment	634600 - 634970	Personal Services	601010
		Personal Services Expense for Auditing	612430
Machinery and Equipment, N. O. C	634990	Personal Services for Post-Award Engineering for Construction Projects	612470
Machinery and Equipment, Repairs to	612760 - 612990	Personal Services, N. O. C.	601300
		Photographic Equipment	634990
Maintenance of Grounds and Pavements	612420	Photographic Equipment, Repairs to	612990
Manhole Materials	623300	Photographic and Office Supplies	623520
Maps	623720	Photographing and Microfilming - Reprographics - Service Only	612090
Marine Equipment	634790	Pipes, Valves and Accessories	623090
Marine Equipment, Repairs to	612790	Plumbing Accessories and Supplies	623090
Material Handling and Farming Equipment	634760	Portable Plant Equipment	
Material Handling Equipment, Repairs to	612760	Collection Facilities	634600
Materials and Supplies	623030 - 623860	Waterway Facilities	634620
		Process Facilities	634650
Materials and Supplies, N. O. C.	623990	Portable Plant Equipment, Repairs to	
Materials Management Difference (Invoice Verification)	790004	Collection Facilities	612600
Meals and Lodging	612030	Waterway Facilities	612620
Mechanical Repair Parts	623270	Process Facilities	612650
Medical and Safety Equipment	634780	Postage	612040
Medical and Safety Supplies	623780		
Medical Services (Hospital, Clinic, etc.)	612260		
Membership, Dues and Subscriptions	612280		
Metals	623030		
Microfilming	612090		
Motor Vehicle Equipment	634860		
Motor Vehicle Equipment, Repairs to	612860		
Motor Vehicle Operating Services	612080		
Motor Vehicle Parts	623250		
Multigraphing - Reprographics	612090		
<b>N</b>			
Natural Gas	612160		
<b>O</b>			
Office Building Operation			
Main Office Building	612370		
McMillan Pavilion	612390		
Office Furniture and Equipment	634800		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
Power Plant Equipment		Process Facilities	612650
Collection Facilities	634600	Repairs to Pumping Station Equipment	612600
Waterway Facilities	634620	Repairs to Pumping Stations	612600
Process Facilities	634650	Repairs to Railroad Equipment	612670
Power Plant Equipment, Repairs to		Repairs to Railroads	612670
Collection Facilities	612600	Repairs to Reclamation Plant Equipment	612650
Waterway Facilities	612620	Repairs to Sewers, Tunnels and Sewage Structures	612600
Process Facilities	612650	Repairs to Shop Equipment	
Preservation of Buildings	645780	Collection Facilities	612600
Preservation of Capital Projects, N.O.C.	645790	Waterway Facilities	612620
Preservation of Collection Facility Structures	645700	Process Facilities	612650
Preservation of Process Facility Structures	645750	Repairs to Structures and Nonstructural Improvements	612600 -
Preservation via Corps of Engineers Services	645730		612680
Preservation of Waterway Facility Structures	645720	Repairs to Testing Equipment, Instruments	612970
Price Difference	790003	Reprographics, Printing, Etc.	612090
Printing, Planographing and Multigraphing -	612090	Rock Samples and Investigation Reports	612380
Reprographics - Service			
Processing Chemicals - M&O	623560	<b>S</b>	
Pumping Station Equipment	634600	Safety and Medical Equipment	634780
Pumping Station Equipment, Repairs to	612600	Safety and Medical Equipment, Repairs to	612780
Pumping Stations	645600	Safety and Medical Supplies	623780
Pumping Stations, Repairs to	612600	Safety Program, Awards	601300
		Salaries and Wages of Corporate Fund Employees	787500 -
<b>R</b>		Reimbursed from the Construction Fund	787570
Railroad Equipment	634670	Salaries and Wages of Corporate Fund Employees	601010
Railroad Equipment, Repairs to	612670	Temporarily Assigned to Construction Fund	
Railroad Supplies	623670	Projects and Reimbursable from the Construction	
Railroads	645650	Fund	
Railroads, Repairs to	612670	Salaries and Wages of Regular Employees	601010
Raw Materials	623030	Salaries and Wages of Temporary Employees	601080
Real Property, Taxes on	667130	Sewers, Tunnels and Sewage Structures	645650
Reclamation Plant Equipment	634650	Sewers, Tunnels and Sewage Structures, Repairs to	612650
Reclamation Plant Equipment, Repairs to	612650	Shop Equipment	
Refunds	667250	Collection Facilities	634600
Refunding Transaction Costs	767400	Waterway Facilities	634620
Reimbursement from Corporate Fund for Services	787500 -	Process Facilities	634650
Provided by Construction Fund	787580	Shop Equipment, Repairs to	
Reimbursement to the Construction Fund for Indirect	787710	Collection Facilities	612600
Costs Incurred on Corporate Fund Projects		Waterway Facilities	612620
Reimbursement to the Construction Fund for Labor	787700	Process Facilities	612650
Costs Incurred on Corporate Fund Projects		Sludge Cake Disposal	612540
Remarketing Fees	767402	Sludge Disposal	612590
Rental Charges	612330	Soil and Rock Mechanics Investigation	612380
Repairs to Bridges and Viaducts	612620	Structures and Nonstructural Improvements	
Repairs to Buildings	612680	Collection Facilities	645600
Repairs to Channels and Ditches	612620	Waterway Facilities	645620
Repairs to Communication Equipment	612840	Army Corps of Engineers Services	645630
Repairs to Computer Equipment	612810	Process Facilities	645650
Repairs to Electrical Equipment	612600 -	Buildings	645680
	612990	Structures and Nonstructural Improvements, N.O.C.	645690
Repairs to Engineering and Drafting Equipment	612990	Structures and Nonstructural Improvements, N.O.C. ,	612990
Repairs to Fire Prevention and Fire Fighting Equipment	612780	Repairs to	
Repairs to Furniture and Office Equipment	612800	Subscriptions and Membership Dues	612280
Repairs to Heating & Ventilating Machinery and	612600 -	Suggestion Award Program	601300
Equipment	612680	Supplies, N.O.C.	623990
Repairs to Laboratory Equipment	612970	Surety Bond Premiums	612290
Repairs to Locks and Dams	612620		
Repairs to Machinery and Equipment	612600 -	<b>T</b>	
	612990	Taxes on Real and Personal Property	667130
Repairs to Marine Equipment	612790	Telemetering Service - Communication Services	612210
Repairs to Material Handling	612760	Telephone and Telegraph Service	612210
Repairs to Motor Vehicle Equipment	612860	Temporary Employees - Salaries	601080
Repairs, N.O.C.	612990	Test Borings and Pits	612380
Repairs to Pavements	612420	Testing and Lab Equipment	634970
Repairs to Photographic Equipment	612990	Testing Equipment, Repairs to	612970
Repairs to Portable Plant Equipment		Testing Service (concrete, lubricants, etc.)	612240
Collection Facilities	612600	Toilet Supplies	623660
Waterway Facilities	612620	Tolls	
Process Facilities	612650	Personally Owned Automobiles	612050
Repairs to Power Plant Equipment		District Owned Vehicles	612080
Collection Facilities	612600	Tools and Supplies	623680
Waterway Facilities	612620		

<u>Commitment Item</u>	<u>Code</u>
Tools, Repairs to	
Collection Facilities	612600
Waterway Facilities	612620
Process Facilities	612650
Towel and Laundry Service	612490
Tracing Service - Reprographics	612090
Training Program Tuition	601100
Transfer to Escrow Agents	777410
Transportation of Persons	612010
Travel Expense	612010
Trustee and Other Fees	767403
Tunnels	645650
Tunnels, Repairs to	612600
<b>U</b>	
Unemployment Compensation - Employee Claims	601090
Uniforms and Other Wearing Apparel	623700
<b>V</b>	
Valves and Accessories	623090
Ventilating Equipment	
Collection Facilities	634600
Waterway Facilities	634620
Process Facilities	634650
Ventilating Equipment, Repairs to	
Collection Facilities	612600
Waterway Facilities	612620
Process Facilities	612650
Viaducts	645620
Viaducts, Repairs to	612620
<b>W</b>	
Waste Material Disposal Charges	612520
Water and Water Service	612170
Wearing Apparel	623700
Window Cleaning	612490
Worker's Compensation Insurance	612290



## VII. COST CENTERS AND CORRESPONDING FUNDS CENTERS

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>11000</b>	<b>Board of Commissioners</b>		
11000801	MWRD - RetFnd	MWRD - Retirement Fund	11000
11012151	LegSec - MOB	Legislative Sec - MOB	11000
11013151	TrSec - MOB	Treasury Sec - MOB	11000
<b>15000</b>	<b>General Administration</b>		
15051151	ExSec - MOB	Executive Sec - MOB	15000
15052151	DvrstySec - MOB	Diversity Sec - MOB	15000
15052155	DvrstySec - MOBMcPav	Diversity Sec - MOBMcPav	15000
15054151	AdmSerSec - MOB	Admin Services Sec - MOB	15000
15054155	AdmSerSec - MOBMcPav	Admin Services Sec - MOBMcPav	15000
15061155	MgtDivAdUn - MOBMcPav	Mgt Division Admin Unit - MOBMcPav	15000
15067155	CBOUn - MOBMcPav	Central Budget Office Unit - MOBMcPav	15000
15072151	PubAffSec - MOB	Public Affairs Sec - MOB	15000
15072155	PubAffSec - MOBMcPav	Public Affairs Sec - MOBMcPav	15000
15081151	PolAdUn - MOB	Police Admin Unit - MOB	15000
15081155	PolAdUn - MOBMcPav	Police Admin Unit - MOBMcPav	15000
15081190	PolAdUn - CkCty	Police Admin Unit - CkCty	15000
15081227	PolAdUn - CWRP	Police Admin Unit - CWRP	15000
15081239	PolAdUn - SWRP	Police Admin Unit - SWRP	15000
15082151	PolUn - MOB	Police Unit - MOB	15000
15082155	PolUn - MOBMcPav	Police Unit - MOBMcPav	15000
15082180	PolUn - LueHngCmp	Police Unit - LueHngCmp	15000
15082227	PolUn - CWRP	Police Unit - CWRP	15000
15082229	PolUn - OWRP	Police Unit - OWRP	15000
15082239	PolUn - SWRP	Police Unit - SWRP	15000
15082271	PolUn - EWRP	Police Unit - EWRP	15000
15082272	PolUn - KWRP	Police Unit KWRP	15000
15083229	PolUn - OWRP	Police Unit - OWRP	15000
15083271	PolUn - EWRP	Police Unit - EWRP	15000
15083272	PolUn - KWRP	Police Unit - KWRP	15000
15084227	PolUn - CWRP	Police Unit - CWRP	15000
15085239	PolUn - SWRP	Police Unit - SWRP	15000
15086190	PolUn - CkCty	Police Unit - CkCty	15000
15091151	FacAdUn - MOB	Facilities Admin Unit - MOB	15000
15091155	FacMgtUn - MOBMcPav	Facilities Management Unit - MOBMcPav	15000
15096151	BldgSerUn - MOB	Building Services Unit - MOB	15000
15096155	BldgSerUn - MOBMcPav	Building Services Unit - MOBMcPav	15000
15096239	BldgSerUn - SWRP	Building Services Unit - SWRP	15000
<b>16000</b>	<b>Monitoring &amp; Research</b>		
16111151	M&R ExSec - MOB	M&R Executive Sec - MOB	16000
16111155	M&R ExSec - MOBMcPav	M&R Executive Sec - MOBMcPav	16000
16111180	M&R ExSec - LueHngCmp	M&R Executive Sec - LueHngCmp	16000
16112155	BudAdmSec - MOBMcPav	Budget and Administrative Sec - MOBMcPav	16000
16112180	M&RBudAdmSec - LueHngCmp	M&R Budget & Administrative Sec - LueHngCmp	16000
16121180	EnvMonAdSec - LueHngCmp	Envir Monit & Rese Admin Sec - LueHngCmp	16000
16122180	WstTrtResSec - LueHngCmp	Wastewater Treat Research Sec - LueHngCmp	16000
16123180	BioUtilSoiSc - LueHngCmp	Biosolids Utilization and Soil Science Sec - LueHngCmp	16000
16123183	BioUtilSoiSc - CalLab	Biosolids Utilization and Soil Science Sec - CalLab	16000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
16123189	BioUtilSoiSec - FC	Biosolids Utilization and Soil Science Sec - FC	16000
16124180	AnMicrBioSec - LueHngCmp	Analytical Microbiology & Biomonitoring Sec - LueHngCmp	16000
16126180	AqcEclWtrQlSec - LueHngCmp	Aqtc Eclgy & Wtr Qlty Sec - LueHngCmp	16000
16129180	ProFacCapSec - LueHngCmp	Pro Fac Capital Planning Sec - LueHngCmp	16000
16161180	ALabAdSec - LueHngCmp	Analytical Lab Admin Sec - LueHngCmp	16000
16162180	STALabSec - LueHngCmp	Stickney Analytical Lab Sec - LueHngCmp	16000
16164180	IWLabSec - LueHngCmp	Ind Waste Analytical Lab Sec - LueHngCmp	16000
16164186	IWLabSec - EganLab	Ind Waste Analytical Lab Sec - EganLab	16000
16165186	OrgComLabSec - EganLab	Organic Compnds Analytical Lab Sec - EganLab	16000
16166186	EGLabSec - EganLab	Egan Analytical Lab Sec - EganLab	16000
16167183	CalLabSec - CalLab	Calumet Analytical Lab Sec - CalLab	16000
16167227	CalLabSec - CWRP	Calumet Analytical Lab Sec - CWRP	16000
16191155	AdmIWSec - MOBMcPav	Admin IW Section - MOBMcPav	16000
16192155	TechServSec - MOBMcPav	Technical Services Sec - MOBMcPav	16000
16193155	PreTrt&CostRecov - MOBMcPav	Pretreatment & Cost Recov Sec - MOBMcPav	16000
16193239	PreTrt&CostRecov - SWRP	Pretreatment & Cost Recov Sec - SWRP	16000
16194155	FldSurST - MOBMcPav	Field Surv Sec - MOBMcPav	16000
16194180	FldSvcsSec - LueHngCmp	Field Services Sec - LueHngCmp	16000
16194190	FldSurST - CkCty	Field Surv Sec - Stickney - CkCty	16000
16194239	FldSurST - SWRP	Field Surv Sec - SWRP	16000
<b>20000</b>	<b>Procurement &amp; Materials Management</b>		
20211151	P&MM AdSec - MOB	Procurement & Matl Mgmt Admin Sec - MOB	20000
20217151	ICSec - MOB	Inventory Control Section - MOB	20000
20217229	ICSec - OWRP	Inventory Control Section - OWRP	20000
20217239	ICSec - SWRP	Inventory Control Section - SWRP	20000
20217271	ICSec - EWRP	Inventory Control Section - EWRP	20000
20221151	PurAcqDivAdSec - MOB	Acquisition Div Admin Sec - MOB	20000
20222151	BuySec - MOB	Buying Sec - MOB	20000
20224151	ClerSec - MOB	Clerical Sec - MOB	20000
20226151	StorDivAdSec - MOB	Stored Div Admin Sec - MOB	20000
20231190	StoresAdUn - CkCty	Stores Administrative Unit - CkCty	20000
20231239	StoresAdUn - SWRP	Stores Administrative Unit - SWRP	20000
20232239	StStorUn - SWRP	Stickney Storeroom Unit - SWRP	20000
20233227	CalStorUn - CWRP	Calumet Storeroom Unit - CWRP	20000
20234229	O'BrnStorUn - OWRP	O'Brien Side Storeroom Unit - OWRP	20000
20235271	EganStorUn - EWRP	Egan Storeroom Unit - EWRP	20000
<b>25000</b>	<b>Human Resources</b>		
25252151	HRExSec - MOB	Executive Sec - MOB	25000
25254151	EmplSelSec - MOB	Employee Selection Sec - MOB	25000
25254155	EmplSelSec - MOBMcPav	Employee Selection Sec - MOBMcPav	25000
25255155	EmplDevSec - MOBMcPav	Employee Development Section - MOBMcPav	25000
25256155	ClsCmpBenSec - MOBMcPav	Classification, Compensation, & Benefits Sec - MOBMcPav	25000
25258155	EmplRelSec - MOBMcPav	Employee Relations Sec - MOBMcPav	25000
25259151	RiskMgmtSec - MOB	Risk Management Section - MOB	25000
25259155	RiskMgmtSec - MOBMcPav	Risk Management Section - MOBMcPav	25000
25259227	RiskMgmtSec - CWRP	Risk Management Section - CWRP	25000
25259229	RiskMgmtSec - OWRP	Risk Management Section - OWRP	25000
25259239	RiskMgmtSec - SWRP	Risk Management Section - SWRP	25000
25259272	RiskMgmtSec - KWRP	Risk Management Section - KWRP	25000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>27000</b>	<b>Information Technology</b>		
27271151	ExSec - MOB	Executive Sec - MOB	27000
27276151	BudgetAdmin Sec - MOB	Budget & Administrative Section - MOB	27000
27281151	EntInfraAdminSec - MOB	Enterprise Infrastructure Administration Section - MOB	27000
27282151	NetwkMgmtUn - MOB	Network Management Unit - MOB	27000
27283151	NetwkInfraUn - MOB	Network Infrastructure Unit - MOB	27000
27285151	ITSvcDskUn - MOB	IT Service Desk Unit - MOB	27000
27286151	DsktpEngUn - MOB	Desktop Engineering Unit - MOB	27000
27287151	AudVidSvcsUn - MOB	Audio Visual Services Unit - MOB	27000
27288151	ITFldSvcUn - MOB	IT Field Service Unit - MOB	27000
27288227	ITFldSvcUn - CWRP	IT Field Service Unit - CWRP	27000
27288229	ITFldSvcUn - OWRP	IT Field Service Unit - OWRP	27000
27288239	ITFldSvcUn - SWRP	IT Field Service Unit - SWRP	27000
27289151	ITSecGvrnUn - MOB	IT Security & Governance Unit - MOB	27000
27291151	EntAppsAdmSec - MOB	Enterprise Applications Administration Section - MOB	27000
27292151	BusAppsUn - MOB	Business Applications Unit - MOB	27000
27293151	ERPSuppUn - MOB	ERP Support Unit - MOB	27000
27294151	EntGISSuppUn - MOB	Enterprise GIS Support Unit - MOB	27000
27295151	AppsDevUn - MOB	Applications Development Unit - MOB	27000
27296151	EntDtbsSuppUn - MOB	Enterprise Database Support Unit - MOB	27000
<b>30000</b>	<b>Law</b>		
30311151	ExOff - MOB	Executive Office - MOB	30000
30321151	AdminSec - MOB	Administrative Sec - MOB	30000
30323151	REGenAdminSec - MOB	Real Estate/General Administration Sec - MOB	30000
30323190	REGenAdminSec - CkCty	Real Estate/ General Administration - CkCty	30000
30324151	REAstMgtSec - MOB	Real Estate/Asset Mgmt - MOB	30000
30324190	REAstMgtSec - CkCty	Real Estate/Asset Mgmt - CkCty	30000
30332151	Constr&TortSec - MOB	Construction & Tort Sec - MOB	30000
30332190	Constr&TortSec - CkCty	Construction & Tort Sec - CkCty	30000
30341151	AdminSec - MOB	Administrative Sec - MOB	30000
30342151	CntrtFinSec - MOB	Contract & Finance Sec - MOB	30000
30361151	AdminSec - MOB	Administrative Sec - MOB	30000
30362151	EnvSec - MOB	Environmental Sec - MOB	30000
30371151	AdminSec - MOB	Administrative Sec - MOB	30000
30372151	Emplmnt Sec - MOB	Employment Sec - MOB	30000
<b>40000</b>	<b>Finance</b>		
40411151	FinExSec - MOB	Finance Executive Sec - MOB	40000
40413151	IntAudSec - MOB	Internal Auditing Sec - MOB	40000
40441151	FinAdmAdUn - MOB	Fin Adm Admin Unit - MOB	40000
40443151	BillingUn - MOB	Billing Unit - MOB	40000
40446151	AccPayUn - MOB	Accounts Payable Unit - MOB	40000
40451151	SpecPrjUn - MOB	Special Projects Unit - MOB	40000
40452151	PRUn - MOB	Payroll Unit - MOB	40000
40463151	AcctUn - MOB	Accounting Unit - MOB	40000
<b>50000</b>	<b>Engineering - Corporate</b>		
50501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
50501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
50501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
50505155	BudgetandAdm - MOBMcPav	Budget and Administrative Section - MOBMcPav	50000
50511155	InfraMgtAdm - MOBMcPav	Infrastructure Mgmt Adm - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
50514155	ContractSuppSvc - MOBMcPav	Contract Support Services Sec - MOBMcPav	50000
50515151	TARPProjSuptSec - MOB	TARP & Proj Supt Sec - MOB	50000
50515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
50515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
50516155	LocSewSec - MOBMcPav	Local Sewers Systems Sec - MOBMcPav	50000
50516190	LocSewSec - CkCty	Local Sewers Systems Sec - CkCty	50000
50516239	LocSewSec - SWRP	Local Sewers Systems Sec - SWRP	50000
50541155	ProFacAdSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
50542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
50542190	PlantDesign - CkCty	Plant Design Sec - CkCty	50000
50542691	PlantDesign - MStrmPS	Plant Design Sec - MStrmPS	50000
50544155	ProDesSec - MOBMcPav	Process Design Sec - MOBMcPav	50000
50545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
50545190	MchDesSec - CkCty	Mechanical Design Sec - CkCty	50000
50545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	50000
50546155	ElDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
50546190	ElDesSec - CkCty	Electrical Design Sec - CkCty	50000
50546227	ElDesSec - CWRP	Electrical Design Sec - CWRP	50000
50547151	ArchStrucSec - MOB	Architectural/Struc Design Sec - MOB	50000
50547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
50547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
50551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
50551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
50552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
50552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
50555155	ProgMgmtSec - MOBMcPav	Program Management Section - MOBMcPav	50000
50556155	CnstFldSvcSec - MOBMcPav	Const Field Services Sec - MOBMcPav	50000
50556190	CnstFldSvcSec - CkCty	Const Field Services Sec - CkCty	50000
50556239	CnstFldSvcSec - SWRP	Const Field Services Sec - SWRP	50000
<b>50000</b>	<b>Engineering - Construction</b>		
52096151	BldgSvcs - MOB	Building Services - MOB	50000
52096155	BldgSvcs - MOBMcPav	Building Services - MOBMcPav	50000
52121180	EnvMonAdSec - LueHngCmp	Envir Monit & Rese Admin Sec - LueHngCmp	50000
52122180	WstTrtResSec - LueHngCmp	Wastewater Treatment Research Sec - LueHngCmp	50000
52123180	LandRecSt - LueHngCmp	Land Rec & Soil Sci Sec - Stickney - LueHngCmp	50000
52124180	AnlMicrBioSec - LueHngCmp	Anl MicrBio & Biomotr Sec - Stkny - LueHngCmp	50000
52126180	AqcEclWtrQlSec - LueHngCmp	Aqtc Eclgy & Wtr Qlt Sec - LueHngCmp	50000
52129180	ProFacCapSec - LueHngCmp	Pro Fac Capital Planning Sec - LueHngCmp	50000
52129239	ProFacCapSec - SWRP	Pro Fac Capital Planning Sec - SWRP	50000
52252151	HRExSec - MOB	HR Executive Sec - MOB	50000
52281151	EPInfraAdmSec - MOB	Enterprise Infrastructure Admin Sec - MOB	50000
52291151	EPAppAdmSec - MOB	Enterprise Applications Admin Sec - MOB	50000
52311151	LawExOff - MOB	Law Executive Office - MOB	50000
52411151	FinExSec - MOB	Finance Executive Sec - MOB	50000
52501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
52501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
52501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
52505155	Budget and Admin - MOBMcPav	Budget and Administrative Section - MOBMcPav	50000
52511155	InfraMgtAdm - MOBMcPav	Infrastrure Mgt Adm - MOBMcPav	50000
52515151	TARPProjSuptSec - MOB	TARP & Proj Supt Sec - MOB	50000
52515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
52515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52541155	ProFacAdSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
52541229	ProFacAdSec - OWRP	Process Fac Div Admin Sec - OWRP	50000
52542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
52544155	ProDesSec - MOBMcPav	Process Design Sec - MOBMcPav	50000
52544190	ProDesSec - CkCty	Process Design Sec - CkCty	50000
52544239	ProDesSec - SWRP	Process Design Sec - SWRP	50000
52544251	ProDesSec - HPWRP	Process Design Sec - HPWRP	50000
52544272	ProDesSec - KWRP	Process Design Sec - KWRP	50000
52545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
52546155	EIDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
52547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
52547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
52551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
52551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
52552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
52552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
52556190	CnstFldSvcSec - CkCty	Constr Field Services Sec - CkCty	50000
52556229	CnstFldSvcSec - OWRP	Constr Field Services Sec - OWRP	50000
52556239	CnstFldSvcSec - SWRP	Constr Field Services Sec - SWRP	50000
52556271	CnstFldSvcSec - EWRP	Constr Field Services Sec - EWRP	50000
52556272	CnstFldSvcSec - KWRP	Constr Field Services Sec - KWRP	50000
52556691	CnstFldSvcSec - MStrmPS	Constr Field Services Sec - MStrmPS	50000
52601151	M&OExOf - MOB	M&O Executive Office - MOB	50000
52636190	WWBoatOpsUn - CkCty	Waterways Boat Operations Unit - CkCty	50000
52643151	M&OTechServiceUn - MOB	Technical Services Unit - MOB	50000
52652285	M&OSolidsFldOp - LASMA	M&O Solids Field Operations Unit - LASMA	50000
52654189	FlnCtyFldOpsUn - FltnCty	Fulton County Field Operations Unit - FltnCty	50000
52679190	M&OCollectSysUn - CkCty	M&O Collection System Unit - CkCty	50000
52722229	M&ONSMchEngUn - OWRP	NS Mechanical Engineering Unit - OWRP	50000
52722628	M&ONSMchEngUn - NBPS	NS Mech Engineering Unit - NBPS	50000
52723229	M&ONSEIEngUn - OWRP	NS Electrical Engineering Unit - OWRP	50000
52724229	M&ONSMntUn - OWRP	NS Maint Unit - OWRP	50000
52731229	M&ONSPntOperAdmUn - OWRP	NS Plant Operation Administration Unit - OWRP	50000
52743229	M&ONSGnSrUn - OWRP	NS General Plant Serv Unit - OWRP	50000
52754251	M&OHPkMntUn - HPWRP	Han Park Maint Unit - HPWRP	50000
52755251	M&OHPkGnSrUn - HPWRP	Han Park Gen Plant Serv Unit - HPWRP	50000
52784272	M&OKirieMntUn - KWRP	Kirie WRP Maint Unit - KWRP	50000
52785272	M&OKirieGnSrUn - KWRP	Kirie WRP Gen Plant Serv Unit - KWRP	50000
52791271	M&OEgnAdUn - EWRP	Egan WRP Admin Unit - EWRP	50000
52794271	M&OEgnMntUn - EWRP	Egan WRP Maint Unit - EWRP	50000
52795271	M&OEgnGnSrUn - EWRP	Egan WRP Gen Plant Serv Unit - EWRP	50000
52822227	M&OCalMechEngUn - CWRP	Calumet Mechanical Engineering Unit - CWRP	50000
52823227	M&OCalElecEngUn - CWRP	Calumet Electrical Engineering Unit - CWRP	50000
52824227	M&OCalMntUn - CWRP	Calumet Maintenance Unit - CWRP	50000
52831227	M&OCalOpAdUn - CWRP	Calumet Operations Admin Unit - CWRP	50000
52841227	M&OCalGnSrAdUn - CWRP	Cal Gen Plant Serv Admin Unit - CWRP	50000
52844189	FlnCtyFrmOpsUn - FltnCty	Fulton County Farm Operations Unit - FltnCty	50000
52922239	M&OStckMchEngUn - SWRP	Stickney Mechanical Engineering Unit - SWRP	50000
52922629	M&OStckMchEngUn - RAPS	Stickney Mechanical Engineering Unit - RAPS	50000
52922691	M&OStckMchEngUn - MStrmPS	Stickney Mechanical Engineering Unit - MStrmPS	50000
52923239	M&OStckEIEngUn - SWRP	Stickney Electrical Eng Unit - SWRP	50000
52924239	M&OStckMntUn - SWRP	Stickney Maint Unit - SWRP	50000
52943227	M&OBldGdUn - CWRP	M&O Buildings & Grounds Unit - CWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52943229	M&OBldGdUn – OWRP	M&O Buildings & Grounds Unit – OWRP	50000
52943239	M&OSckBldGdUn - SWRP	Stickney Buildings & Grounds Unit - SWRP	50000
52943271	M&OBldgGdUn – EWRP	M&O Wide Buildings & Grounds Unit – EWRP	50000
52943272	M&OBldgGdUn – KWRP	M&O Wide Buildings & Grounds Unit – KWRP	50000
<b>50000</b>	<b>Engineering – Capital Improvements Bond Fund</b>		
54501151	EngExDiv - MOB	Engineering Exec Div – MOB	50000
54501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
54501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
54505155	Budget and Admin - MOBMcPav	Budget and Administrative Section - MOBMcPav	50000
54515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
54515992	TARPProjSuptSec - CalSys	TARP & Proj Supt Sec - CalSys	50000
54515995	TARPProjSuptSec - MsSysRes	TARP & Proj Supt Sec - MsSysRes	50000
54541155	ProFacAdmSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
54542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
54542227	PlantDesign - CWRP	Plant Design Sec - CWRP	50000
54542229	PlantDesign - OWRP	Plant Design Sec - OWRP	50000
54542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
54542251	PlantDesign - HPWRP	Plant Design Sec - HPWRP	50000
54544155	ProDesSec - MOBMcPav	Process Design Sec - MOBMcPav	50000
54544190	ProcDesignSec - CkCty	Process Design Sec - CkCty	50000
54544227	ProDesSec - CWRP	Process Design Sec - CWRP	50000
54544229	ProDesSec - OWRP	Process Design Sec - OWRP	50000
54544239	ProDesSec - SWRP	Process Design Sec - SWRP	50000
54544274	ProDesSec - FoxWRD	Process Design Sec - FoxWRD	50000
54545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
54546155	ElDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
54546190	ElDesSec - CkCty	Electrical Design Sec - CkCty	50000
54546227	ElDesSec - CWRP	Electrical Design Sec - CWRP	50000
54547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
54547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
54547239	ArchStrucSec - SWRP	Architectural/Struc Design Sec - SWRP	50000
54551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
54551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
54552155	ConSupSvcSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
54552190	ConSupSvcSec - CkCty	Construction Support Services Section - CkCty	50000
54556155	CnstFldSvcSec - MOBMcPav	Constr Field Services Sec - MOBMcPav	50000
54556190	CnstFldSvcSec - CkCty	Constr Field Services Sec - CkCty	50000
54556227	CnstFldSvcSec - CWRP	Constr Field Services Sec - CWRP	50000
54556229	CnstFldSvcSec - OWRP	Constr Field Services Sec - OWRP	50000
54556239	CnstFldSvcSec - SWRP	Constr Field Services Sec - SWRP	50000
54556251	CnstFldSvcSec - HPWRP	Constr Field Services Sec - HPWRP	50000
54556259	CnstFldSvcSec - LWRP	Constr Field Services Sec - LWRP	50000
54556271	CnstFldSvcSec - EWRP	Constr Field Services Sec - EWRP	50000
54556272	CnstFldSvcSec - KWRP	Constr Field Services Sec - KWRP	50000
54556525	CnstFldSvcSec - ThornRes	Constr Field Services Sec - ThornRes	50000
54556629	CnstFldSvcSec - RAPS	Constr Field Services Sec - RAPS	50000
54556700	CnstFldSvcSec - SSA	Constr Field Services Sec - Stickney Area	50000
54556992	CnstFldSvcSec - CalSys	Constr Field Services Sec - CalSys	50000
54556995	CnstFldSvcSec - MsSysRes	Constr Field Services Sec - MsSysRes	50000
54556996	CnstFldSvcSec - CalRes	Constr Field Services Sec - Calumet System Rsvr	50000
54556997	CnstFldSvcSec - GAMRes	Constr Field Services Sec - Majewski Detention Rsvr	50000
54791271	M&OEganAdmin	Egan Administrative Unit - EWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>50000</b>	<b>Engineering – Stormwater Management Fund</b>		
55072151	InfResUn - MOB	Information Resources Unit - MOB	50000
55516155	LocSewSec - MOBMcPav	Local Sewer Systems Sec - MOBMcPav	50000
55522155	StormWtrMgtSec - MOBMcPav	Stormwater Management Section - MOBMcPav	50000
55522190	StormWtrMgtSec - CkCty	Stormwater Management Section - Cook County	50000
55522400	SWMgtSec - NBrCRWshd	Storm Wtr Mgt Sec - N Br Chi Riv Wtrshd	50000
55522410	SWMgtSec - LDPTribWshd	Storm Wtr Mgt Sec - Low DP Trib Wtrshd	50000
55522420	SWMgtSec - CalSagWshd	Storm Wtr Mgt Sec - Cal - Sag Chan Wtrshd	50000
55522430	SWMgtSec - LCalRWshd	Storm Wtr Mgt Sec - Little Cal Riv Wtrshd	50000
55522450	SWMgtSec - USaltCrWshd	Storm Wtr Mgt Sec - Upper Salt Cr Wtrshd	50000
55522460	SWMgtSec - CSAreaCkCty	Storm Wtr Mgt Sec - Comb Sew Area CkCty	50000
55556410	CnstFldSvcSec - LDPTribWshd	Const Field Svc Sec - Low DP Trib Wtrshd	50000
55556420	CnstFldSvcSec - CalSagWshd	Const Field Svc Sec - Cal Sag Chan Wtrshd	50000
55556430	CnstFldSvcSec - LCalRWshd	Const Field Svc Sec - Little Cal Riv Wtrshd	50000
55556450	CnstFldSvcSec - USaltCrWshd	Const Field Svc Sec - Upper Salt Cr Wtrshd	50000
55632151	GenDivChanOperUn - MOB	Gen Division Channels Operation Unit - MOB	50000
55634151	Channel Maint Unit	Channel Maintenance Unit	50000
55636190	Boat Ops Unit	Boat Operations Unit	50000
55639190	ChannelMaintUnit	Channel Maintenance Unit	50000
55679190	CollectSysUn - CSA SW	Collection System Unit - CSA SW	50000
55742190	NSSwr Mtc Unit	North Service Area Sewer Maintenance Unit	50000
55742229	NSSwrMntUn - OWRP	North Service Area Sewer Maintenance Unit - OWRP	50000
55795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	50000
55924239	StkMntUn - SWRP	Stickney Maintenance Unit - SWRP	50000
55934239	StkMchOpUn - SWRP	Stickney Maintenance Oper Unit - SWRP	50000
55942239	StkSwrMntUn - SWRP	Stickney Sewer Maintenance Unit - SWRP	50000
<b>60000</b>	<b>Maintenance &amp; Operations - All</b>		<b>60000</b>
<b>66000</b>	<b>Maintenance &amp; Operations - General Division</b>		
66601151	M&OExOf - MOB	M&O Executive Office - MOB	66000
66611151	GenDivExOf - MOB	General Division Executive Office - MOB	66000
66611190	GenDivExOf - CkCty	General Division Executive Office - CkCty	66000
66621151	M&OBudMgtAdUn - MOB	Budget Mgmt Ad Unit - MOB	66000
66631151	WatcontAdUn - MOB	Admin Unit - MOB	66000
66633151	ChanCntrlUn - MOB	Channel Control Unit - MOB	66000
66633190	TechProjUn - CkCty	Technical Projects Unit - CkCty	66000
66634151	ContPrepUn - MOB	Contract Prep Unit - MOB	66000
66635151	LockPHUn - MOB	Lockport PHUnit - MOB	66000
66635190	LockPHUn - CkCty	Lockport PHUnit - CkCty	66000
66635342	LockPHUn - CRCW	Lockport PHUnit - CRCW	66000
66635348	LockPHUn - CentFount	Lockport PHUnit - CentFount	66000
66635360	LockPHUn - LPHBdgs	Lockport PHUnit - LPHBdgs	66000
66635981	LockPHUn - LPH	Lockport PHUnit - LPH	66000
66641151	Tech Admin Unit - MOB	Technical Administration Unit - MOB	66000
66642151	Contract Admin Unit - MOB	Contract Administration Unit - MOB	66000
66643151	Tech Services Unit - MOB	Technical Services Unit - MOB	66000
66644190	ConstructDesUn - CkCty	Construction Design Unit - CkCty	66000
66651285	Solids Admin Unit - LASMA	Solids Administration Unit - LASMA	66000
66652227	SolidsFldOps - CWRP	Solids Field Operations Unit - CWRP	66000
66652239	SolidsFldOps - SWRP	Solids Field Operations Unit - SWRP	66000
66652271	SolidsFldOps - EWRP	Solids Field Operations Unit - EWRP	66000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
66652284	SolidsFldOps - HASMA	Solids Field Operations Unit - HASMA	66000
66652285	SolidsFldOps - LASMA	Solids Field Operations Unit - LASMA	66000
66652286	SolidsFldOps - Vulcan	Solids Field Operations Unit - Vulcan	66000
66652287	SolidsFldOps - Marathon	Solids Field Operations Unit - Marathon	66000
66652288	SolidsFldOps - LASMACel	Solids Field Operations Unit - LASMACel	66000
66652290	SolidsFldOps - CalEDry	Solids Field Operations Unit - East Drying Site	66000
66652291	SolidsFldOps - CalWDry	Solids Field Operations Unit - West Drying Site	66000
66652292	SolidsFldOps - CalLag	Solids Field Operations Unit - Cal Lagoons	66000
66653285	Solids Ops Admin Unit	Solids Operations Administration Unit	66000
66654189	FlnCtyFldOpsUn - FlnCty	Fulton County Field Operations Unit – FlnCty	66000
66661151	SiteRemedUn - MOB	Site Remediation Unit - MOB	66000
66661285	SiteRemedUn - LASMA	Site Remediation Unit - LASMA	66000
66679190	CollectSysUn - CkCty	Collection Systems Unit - CkCty	66000
<b>67000</b>	<b>Maintenance &amp; Operations - North Service Area</b>		
67710229	NSExOf - OWRP	NS Executive Office - OWRP	67000
67711229	NSBudUn - OWRP	NS Budget Control Unit - OWRP	67000
67715229	NSBranOff - OWRP	NS Branch Office - OWRP	67000
67721229	NSPltEgAdUn - OWRP	NS Plant Engr Admin Unit - OWRP	67000
67722229	NSMchEngUn - OWRP	NS Mechanical Eng Unit - OWRP	67000
67722345	NSMchEngUn - ChoRvrN	NS Mechanical Eng Unit - ChoRvrN	67000
67722380	NSMchEngUn - NShorChan	NS Mechanical Eng Unit - NShorChan	67000
67722503	NSMchEngUn - TechResC	NS Mechanical Eng Unit - TechResC	67000
67722504	NSMchEngUn - TechResS	NS Mechanical Eng Unit - TechResS	67000
67722624	NSMchEngUn - Evan Ps	NS Mechanical Eng Unit - Evan Ps	67000
67722628	NSMchEngUn - N BrchPS	NS Mechanical Eng Unit - N BrchPS	67000
67722633	NSMchEngUn - WilmPS	NS Mechanical Eng Unit - WilmPS	67000
67722642	NSMchEngUn - WaltPS	NS Mechanical Eng Unit - WaltPS	67000
67722654	NSMchEngUn - RandPS	NS Mechanical Eng Unit - RandPS	67000
67722900	NSMchEngUn - NSSew	NS Mechanical Eng Unit - NSSew	67000
67722991	NSMchEngUn - MSSys	NS Mechanical Eng Unit - MSSys	67000
67723229	NSElEngUn - OWRP	NS Electrical Eng Unit - OWRP	67000
67723345	NSElEngUn - ChoRvrN	NS Electrical Eng Unit - ChoRvrN	67000
67723502	NSElEngUn - MidForkRes	NS Electrical Eng Unit - MidForkRes	67000
67723628	NSElEngUn - N BrchPS	NS Electrical Eng Unit - N BrchPS	67000
67723633	NSElEngUn - WilmPS	NS Electrical Eng Unit - WilmPS	67000
67723991	NSElEngUn - MSSys	NS Electrical Eng Unit - MSSys	67000
67724229	NSMntUn - OWRP	NS Maint Unit - OWRP	67000
67731229	NSPltOpAdUn - OWRP	NS Plnt OperAdmin Unit - OWRP	67000
67731624	NSPltOpAdUn - Evan Ps	NS Plnt OperAdmin Unit - Evan Ps	67000
67731628	NSPltOpAdUn - N BrchPS	NS Plnt OperAdmin Unit - N BrchPS	67000
67731633	NSPltOpAdUn - WilmPS	NS Plnt OperAdmin Unit - WilmPS	67000
67732229	NSTrtOpUn - OWRP	NS Treatment Oper Unit - OWRP	67000
67734229	NSMchOpUn - OWRP	NS Mechanical Oper Unit - OWRP	67000
67741229	NSGnSrAdUn - OWRP	NS Gen Plnt Ser Admin Unit - OWRP	67000
67742229	NSSwMntUn - OWRP	NS Sewer Maint Unit - OWRP	67000
67742642	NSSwMntUn - WaltPS	NS Sewer Maint Unit - WaltPS	67000
67743190	NSBldGdUn - CkCty	NS Buildings & Grounds Unit - CkCty	67000
67743229	NSBldGdUn - OWRP	NS Buildings & Grounds Unit - OWRP	67000
67743502	NSBldGdUn - MidForkRes	NS Buildings & Grounds Unit - MidForkRes	67000
67743628	NSBldGdUn - N BrchPS	NS Buildings & Grounds Unit - N BrchPS	67000
67743642	NSBldGdUn - WaltPS	NS Buildings & Grounds Unit - WaltPS	67000
67751251	HPkAdUn - HPWRP	Han Park Admin Unit - HPWRP	67000



<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
67751274	HPkAdUn - FoxWRD	Han Park Admin Unit - FoxWRD	67000
67753251	HPkOpUn - HPWRP	Han Park Oper Unit - HPWRP	67000
67754251	HPkMntUn - HPWRP	Han Park Maint Unit - HPWRP	67000
67754638	HPkMntUn - BartPS	Han Park Maint Unit - BartPS	67000
67755251	HPkGnSrUn - HPWRP	Han ParkGen Plant ServUnit - HPWRP	67000
67755550	HPkGnSrUn - Upper DuPage	Han ParkGen Plant ServUnit - Upper DuPage River Basin	67000
67755560	HPkGnSrUn - Poplar Creek Bas	Han ParkGen Plant ServUnit - Poplar Creek Basin	67000
67764229	NSMntSec - OWRP	NS Area Maint Unit - OWRP	67000
67764251	NSMntSec - HPWRP	NS Area Maint Unit - HPWRP	67000
67764271	NSMntSec - EWRP	NS Area Maint Unit - EWRP	67000
67764272	NSMntSec - KWRP	NS Area Maint Unit - KWRP	67000
67781272	KirieAdUn - KWRP	Kirie WRP Admin Unit - KWRP	67000
67783272	KirieOpUn - KWRP	Kirie WRP Oper Unit - KWRP	67000
67785272	KirieGnSrUn - KWRP	Kirie WRP Gen Plant Serv Unit - KWRP	67000
67791271	EgnAdUn - EWRP	Egan WRP Admin Unit - EWRP	67000
67793271	EgnOpUn - EWRP	Egan WRP Oper Unit - EWRP	67000
67794271	EgnMntUn - EWRP	Egan WRP Maint Unit - EWRP	67000
67795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	67000
67795545	EgnGnSrUn - SlCrk6Res	Egan WRP Gen Plt Serv Unit - SlCrk6Res	67000
<b>68000</b>	<b>Maintenance &amp; Operations - Calumet Service Area</b>		
68810227	CalExOf - CWRP	Calumet Executive Office - CWRP	68000
68811227	CalAdminBudgetCntUn - CWRP	Calumet Administrative and Budget Control Unit - CWRP	68000
68821227	CalPIEngAdUn - CWRP	Cal Plant Engr Admin Unit - CWRP	68000
68822227	CalMchEngUn - CWRP	Cal Mechanical Eng Unit - CWRP	68000
68822259	CalMchEngUn - LWRP	Cal Mechanical Eng Unit - LWRP	68000
68822390	CalMchEngUn - Cal - Sag	Cal Mechanical Eng Unit - Cal - Sag	68000
68822521	CalMchEngUn - CalUnion	Cal Mechanical Eng Unit - CalUnion	68000
68822522	CalMchEngUn - MelvnRes	Cal Mechanical Eng Unit - MelvnRes	68000
68822621	CalMchEngUn - 125StPS	Cal Mechanical Eng Unit - 125StPS	68000
68822627	CalMchEngUn - 95thstPS	Cal Mechanical Eng Unit - 95thstPS	68000
68822635	CalMchEngUn - E.MarkPS	Cal Mechanical Eng Unit - E.MarkPS	68000
68822640	CalMchEngUn - 122stPS	Cal Mechanical Eng Unit - 122stPS	68000
68822653	CalMchEngUn - 18E PS	Cal Mechanical Eng Unit - 18E PS	68000
68822697	CalMchEngUn - CalDwtPS	Cal Mechanical Eng Unit - CalDwtPS	68000
68823227	CalElEngUn - CWRP	Cal Electrical Eng Unit - CWRP	68000
68823259	CalElEngUn - LWRP	Cal Electrical Eng Unit - LWRP	68000
68823390	CalElEngUn - Cal -Sag	Cal Electrical Eng Unit - Cal - Sag	68000
68823521	CalElEngUn - CalUnion	Cal Electrical Eng Unit - CalUnion	68000
68823522	CalElEngUn - MelvnRes	Cal Electrical Eng Unit - MelvnRes	68000
68823524	CalElEngUn - LynwdRes	Cal Electrical Eng Unit - LynwdRes	68000
68823525	CalElEngUn - ThornRes	Cal Electrical Eng Unit - ThornRes	68000
68823526	CalElEngUn - MrkHarRes	Cal Electrical Eng Unit - MrkHarRes	68000
68823527	CalElEngUn - TinPkRes	Cal Electrical Eng Unit - TinPkRes	68000
68823621	CalElEngUn - 125StPS	Cal Electrical Eng Unit - 125StPS	68000
68823627	CalElEngUn - 95thstPS	Cal Electrical Eng Unit - 95thstPS	68000
68823635	CalElEngUn - E.MarkPS	Cal Electrical Eng Unit - E.MarkPS	68000
68823640	CalElEngUn - 122stPS	Cal Electrical Eng Unit - 122stPS	68000
68823641	CalElEngUn - ThornPS	Cal Electrical Eng Unit - ThornPS	68000
68823649	CalElEngUn - Alsip PS	Cal Electrical Eng Unit - Alsip PS	68000
68823650	CalElEngUn - PalosPkPS	Cal Electrical Eng Unit - Palos Pk PS	68000
68823651	CalElEngUn - PlsHlsPS	Cal Electrical Eng Unit - PlsHlsPS	68000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
68823653	CalElEngUn - 18E PS	Cal Electrical Eng Unit - 18E PS	68000
68823697	CalElEngUn - CalDwtPS	Cal Electrical Eng Unit - CalDwtPS	68000
68823800	CalElEngUn - CalSew	Cal Electrical Eng Unit - CalSew	68000
68823992	CalElEngUn - CalSys	Cal Electrical Eng Unit - CalSys	68000
68824227	CalMntUn - CWRP	Cal Maintenance Unit - CWRP	68000
68831227	CalOpAdUn - CWRP	Cal Operations Admin Unit - CWRP	68000
68831259	CalOpAdUn - LWRP	Cal Operations Admin Unit - LWRP	68000
68831621	CalOpAdUn - 125StPS	Cal Operations Admin Unit - 125StPS	68000
68831627	CalOpAdUn - 95thstPS	Cal Operations Admin Unit - 95thstPS	68000
68831697	CalOpAdUn - CalDwPS	Cal Operations Admin Unit - Cal Dw PS	68000
68832227	CalTrtOpUn - CWRP	Cal Treatment Oper Unit - CWRP	68000
68834227	CalMchOpUn - CWRP	Cal Mechanical Oper Unit - CWRP	68000
68834627	CalMchOpUn - 95thstPS	Cal Mechanical Oper Unit - 95thstPS	68000
68834640	CalMchOpUn - 122stPS	Cal Mechanical Oper Unit - 122stPS	68000
68839259	LemontOpUn - LWRP	Lemont Oper Unit - LWRP	68000
68841227	CalGnSrAdUn - CWRP	Cal Gen Plnt Serv Admin Unit - CWRP	68000
68842227	CalSwMntUn - CWRP	Cal Sewer Maint Unit - CWRP	68000
68842620	CalSwMntUn - BurnhamPS	Cal Sewer Maint Unit - BurnhamPS	68000
68842623	CalSwMntUn - CalCtyPS	Cal Sewer Maint Unit - CalCtyPS	68000
68842697	CalSwMntUn - CWRPDewPS	Cal Sewer Maint Unit - CWRPDewPS	68000
68843227	CalBldGrdUn - CWRP	Cal Buildings & Grounds Unit - CWRP	68000
68843259	CalBldGrdUn - LWRP	Cal Buildings & Grounds Unit - LWRP	68000
68844189	FlnCtyFrmOpsUn - FltnCty	Fulton County Farm Operations Unit - FltnCty	68000
<b>69000</b>	<b>Maintenance &amp; Operations - Stickney Service Area</b>		
69910239	StckExOf - SWRP	Stickney Executive Office - SWRP	69000
69911239	StckBudUn - SWRP	Stickney Budget Control Unit - SWRP	69000
69921239	StckPIEgAdUn - SWRP	Stickney Plnt Engr Admin Unit - SWRP	69000
69922221	StckMchEngUn - WSWRP	Stickney Mechanical Eng Unit - WSWRP	69000
69922239	StckMchEngUn - SWRP	Stickney Mechanical Eng Unit - SWRP	69000
69922282	StckMchEngUn - 119SMA	Stickney Mechanical Eng Unit - 119 SMA	69000
69922283	StckMchEngUn - 126SMA	Stickney Mechancial Eng Unit - 126 SMA	69000
69922284	StckMchEngUn - HASMA	Stickney Mechanical Eng Unit - HASMA	69000
69922285	StckMchEngUn - LASMA	Stickney Mechanical Eng Unit - LASMA	69000
69922629	StckMchEngUn - RAPS	Stickney Mechanical Eng Unit - RAPS	69000
69922691	StckMchEngUn - MSResPS	Stickney Mechanical Eng Unit - MSResPS	69000
69923190	StckElEngUn - CkCty	Stickney Electrical Eng Unit - CkCty	69000
69923221	StckElEngUn - WSWRP	Stickney Electrical Eng Unit - WSWRP	69000
69923239	StckElEngUn - SWRP	Stickney Electrical Eng Unit - SWRP	69000
69923284	StckElEngUn - HASMA	Stickney Electrical Eng Unit - HASMA	69000
69923285	StckElEngUn - LASMA	Stickney Electrical Eng Unit - LASMA	69000
69923629	StckElEngUn - RAPS	Stickney Electrical Eng Unit - RAPS	69000
69923691	StckElEngUn - MSResPS	Stickney Electrical Eng Unit - MSResPS	69000
69923981	StckElEngUn - LPH	Stickney Electrical Eng Unit - LPH	69000
69923991	StckElEngUn - MSSys	Stickney Electrical Eng Unit - MSSys	69000
69924151	StckMntUn - MOB	Stickney Maint Unit - MOB	69000
69924190	StckMntUn - CkCty	Stickney Maint Unit - CkCty	69000
69924221	StckMntUn - WSWRP	Stickney Maint Unit - WSWRP	69000
69924239	StckMntUn - SWRP	Stickney Maint Unit - SWRP	69000
69924285	StckMntUn - LASMA	Stickney Maint Unit - LASMA	69000
69931239	StckPIOpAdUn - SWRP	Stickney Plant Oper Admin Unit - SWRP	69000
69932239	StckTrOpUn - SWRP	Stickney Treatment Oper Unit - SWRP	69000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
69932285	StckTrOpUn - LASMA	Stickney Treatment Oper Unit - LASMA	69000
69932629	StckTrOpUn - RAPS	Stickney Treatment Oper Unit - RAPS	69000
69932691	StckTrOpUn - MSResPS	Stickney Treatment Oper Unit - MSResPS	69000
69934239	StckMchOpUn - SWRP	Stickney Mechanical Oper Unit - SWRP	69000
69934629	StckMchOpUn - RAPS	Stickney Mechanical Oper Unit - RAPS	69000
69943180	StckBldGdUn - LueHngCmp	Stickney Build & Grounds Unit - LueHngCmp	69000
69943227	M&OBldGdUn - CWRP	M&O Wide Build & Grounds Unit - CWRP	69000
69943229	M&OBldGdUn - OWRP	M&O Wide Build & Grounds Unit - OWRP	69000
69943239	StckBldGdUn - SWRP	Stickney Build & Grounds Unit - SWRP	69000
69943251	M&OBldGdUn - HPWRP	M&O Wide Build & Grounds Unit - HPWRP	69000
69943271	M&OBldGdUn - EWRP	M&O Wide Build & Grounds Unit - EWRP	69000
69943282	StckBldGdUn - 119SMA	Stickney Build & Grounds Unit - 119SMA	69000
69943284	StckBldGdUn - HASMA	Stickney Build & Grounds Unit - HASMA	69000
69943285	M&OBldGdUn - LASMA	M&O Wide Build & Grounds Unit - LASMA	69000
69943286	StckBldGdUn - Vulcan	Stickney Build & Grounds Unit - Vulcan	69000
69943290	M&OBldGdUn - CALSMA	M&O Wide Build & Grounds Unit - CALSMA	69000
69943691	StckBldGdUn - MSResPS	Stickney Build & Grounds Unit - MSResPS	69000
69943981	M&OBldGdUn - LPH	M&O Wide Build & Grounds Unit - LPH	69000
69945239	StckRIRdUn - SWRP	Stickney Railroad Unit - SWRP	69000
<b>90000</b>	<b>Reserve Claim</b>		
90111000	ResClmBOC - MOB	ResClmBOC - MOB	30000
90115000	ResClmGA - MOB	ResClmGA - MOB	30000
90116000	ResClmM&R - MOB	ResClmM&R - MOB	30000
90120000	ResClmPrch - MOB	ResClmPrch - MOB	30000
90125000	ResClmPers - MOB	ResClmPers - MOB	30000
90127000	ResClmIT - MOB	ResClmIT - MOB	30000
90130000	ResClmLaw - MOB	ResClmLaw - MOB	30000
90140000	ResClmFin - MOB	ResClmFin - MOB	30000
90150000	ResClmEng - MOB	ResClmEng - MOB	30000
90166000	ResClmM&O Gen - MOB	ResClmM&O Gen - MOB	30000
90167000	ResClmM&O NS - MOB	ResClmM&O NS - MOB	30000
90168000	ResClmM&O CAL - MOB	ResClmM&O CAL - MOB	30000
90169000	ResClmM&OStick - MOB	ResClmM&O Stick - MOB	30000

## FINANCE DEPARTMENT CHART OF ACCOUNTS

## I. DESCRIPTION OF FUND AND ACCOUNT GROUP STRUCTURE

The District's accounts are classified into several funds. The funds and the sub - funds of the District are described below.

**Corporate Fund** - Established to account for an annual property tax levy and certain other revenues, which are to be used for the operation and payment of general expenditures of the District not specifically chargeable to other funds.

**Fund Number Sub - Fund**

- 101 101 - Regular
- 102 - Unpaid Bills Appropriation
- 104 - Refund
- 105 - Bid Deposits

**Construction Fund** - Established to account for the annual tax levy and certain other revenues to be used for the acquisition of long - term assets used in principal functions of the District.

**Fund Number Sub - Fund**

- 201 201 - Regular
- 202 - Unpaid Bills Appropriation

**Bond Redemption and Interest Funds** - Established to account for annual tax levies and certain other revenues which are used for the payment of interest and redemption of specific bond issues.

**Fund Number Sub - Fund**

- 300 311 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- 312 - 14C SRF L174559 Sludge Thkng Fac SWRP Ln 4
- 320 - 09D SRF L174558 Sludge Thkng Fac SWRP Ln 3
- 321 - 12A SRF L174710 North Side 8 Rehab, NSA
- 322 - 12B SRF L174712 Bat. D Aeratn Tk 8 Rehab, NSA
- 323 - 12C SRF L174621 Des Pl Rvr Int Sewr Rehab, SSA
- 324 - 12D SRF L174988 Disinfection Fac CWRP
- 325 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- 326 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- 327 - 12G SRF L174923 Cal TARP PS Imprvmnts CWRP
- 328 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- 329 - 12L SRF L175161 Phosphorus Recov Syst SWRP
- 330 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- 331 - 12K SRF L174925 TARP Cntrl Struc Impvmnts
- 332 - CIB Series 8/09 Ltd
- 333 - CIB Series B 07/11 Limited Tax Exempt
- 334 - CIB Series A 07/11 Limited Taxable Bonds
- 335 - CIB Series C 07/11 Unlimited Tax Exempt
- 336 - CIB Series 2014 Limited
- 337 - CIB Series 2014 Unlimited
- 338 - CIB Series 2014 SW Unlimited
- 341 - CIB Series C - Dec 2002 G.O. Unlimited Fixed
- 342 - CIB Series D - Dec 2002 G.O. Limited Fixed
- 345 - CIB Series 7/06 Ltd
- 346 - 09A SRF L173074 39th St. Cnduit Rehab Ph 1 Ln 2
- 347 - 09B SRF L173064 Harms Rd. Rehab Ph 2
- 348 - 09C SRF L173063 Upper Des Plaines Rehab
- 349 - 09I SRF L174675 Upper Des Plaines Rehab 14A
- 350 - 07A SRF L172625 Hydraulic Improve - Cal WRP
- 351 - 07B SRF L172850 Hydraulic Improve - Cal WRP
- 352 - 07C SRF L172770 39th St. Conduit Rehab Ph I
- 353 - 09G SRF L173075 39th St. Cnduit Rehab Ph 1 Ln 3
- 354 - 09H SRF L173800 UPR DES IS 12A & 13B
- 355 - 09E SRF L173005 Sludge Thickening Fac. - SWRP
- 356 - 07D SRF L172763 Upper DesPlaines Rehab
- 357 - 09F SRF L174557 Sludge Thickng Fac. SWRP Ln 2
- 358 - 04G SRF L172611 Broadvw-Bellwd Sewer RehabII
- 359 - 04H SRF L172849 Hydraulic Improve - Cal WRP
- 360 - 01A SRF L172126 Cal Tun Syst-Ltl Cal Leg Struct
- 361 - 97DDSRF L171152 Cal Tun SystTorr Ave LegStruc
- 362 - 01B SRF L172127 Cal Tun Syst-Ltl Cal Leg Struct
- 363 - 01C SRF L172128 Cal Tun Syst-Ltl Cal Leg Struct
- 364 - 04A SRF L172485 Kirie Pump Station Rehab
- 365 - 04B SRF L172488 Central Boiler Facility Cal WRP
- 366 - 04C SRF L172493 Evanstn Inter Sew Custer Rehab
- 367 - 04D SRF L172494 Sheridan Rd Leg Rehabilitation
- 368 - 04E SRF L172495 Evanstn Inter Sew Lake Rehab

**Fund Number Sub - Fund**

- 369 - 04F SRF L172496 Evan Inter Sew Orringtn Rehab
- 371 - Series B LT June 02
- 372 - Refunding Bond - Unlimited Tax 05/06
- 373 - Refunding Bond - Limited Tax 05/06
- 374 - Refund 2014 Limited Series D
- 375 - Refunding Series - Unlimited Tax Series A 3/07
- 376 - Refunding Series - Unlimited Tax Series B 3/07
- 377 - Refunding Series - Limited Tax Series C 3/07
- 378 - 12O SRF L175166 NrthSh 2 Rehab NSA
- 380 - 90A SRF L170393 North Ave Relief Sewer
- 381 - 12I SRF L175222 Batt C, Air Main & Tanks SWRP
- 382 - 12M SRF L175168 Cal TARP Scrn CWRP
- 383 - 12N SRF L175164 Crse Scrn/RSP S G Rpl EWRP
- 385 - 12P SRF L175223 D799 Switchgear Rpl SWRP
- 386 - 12Q SRF L175219 TARP Pump 8 Rehab MSPS
- 387 - 97BB SRF L171151 Cal Tun SysTorr Ave LegStruc
- 388 - 14A SRF L173076 WSide Tanks & Artd Fac SWRP
- 389 - 97CC SRF L172031 Cal TunSysTorr Ave LegStruc
- 391 - 92P SRF L170774 TARP-Chgo River/NB
- 392 - 92Q SRF L170874 TARP-Chgo River/NB
- 393 - 94R SRF L170820 TARP-Upper Des Plaines
- 394 - 92S SRF L170875 TARP-Chgo River/NB
- 395 - 92T SRF L170876 TARP-Chgo River/NB
- 396 - 92U SRF L170877 TARP-Chgo River/NB
- 397 - 94V SRF L171150 TARP-Upper Des Plaines
- 398 - 97AA SRF L170822 Cal TunSystTorr Ave LegStruc

**Capital Improvements Bond Fund** - Established to account for proceeds of nonreferendum bonds authorized by the Illinois General Assembly, related to government grants and certain other revenues, all to be used in connection with improvements, replacements and additions to designated environmental improvement projects.

**Fund Number Sub - Fund**

- 400 401 - Regular
- 411 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- 412 - 14C SRF L174559 Sludge Thickeng Fac SWRP Ln4
- 420 - 09D SRF L174558 Sludge Thickeng Fac SWRP
- 421 - 12A SRF L174710 North Side 8 Rehab, NSA
- 422 - 12B SRF L174712 Bat. D Aeratn Tk 8 Rehab,NSA
- 423 - 12C SRF L174621 Des Pl Rvr Int SewrRehab,SSA
- 424 - 12D SRF L174988 Disinfection Fac CWRP
- 425 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- 426 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- 427 - 12G SRF L174923 Cal TARP PS Imprvmt CWRP
- 428 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- 429 - 12LSRF L175161 Phosphorus Recov Syst SWRP
- 430 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- 431 - 12KSRF L174925 TARP Cntrl Struc Impvmnts
- 432 - CIBF Series 8/09 Ltd Project Fund
- 433 - CIBF Series B 07/11 Limited Tax Exempt
- 434 - CIBF Series A 07/11 Limited Taxable
- 435 - CIBF Series C 07/11 Unlimited Tax Exempt
- 436 - CIBF Series 2014 Limited Project Fund
- 437 - CIBF Series 2014 Unlimited Project Fund
- 438 - CIBF Series 2014 SW Unlimited ARB Project Fund
- 441 - CIB Series C - Dec 2002 G.O. Unlimited Fixed
- 442 - CIB Series D - Dec 2002 G.O. Limited Fixed
- 445 - CIB Series 7/06 Limited Project Fund
- 446 - CIBF SRF Rev Fnd 09A Ln 2
- 447 - CIBF SRF Rev Fnd 09B
- 448 - CIBF SRF Rev Fnd 09C
- 449 - CIBF SRF Rev Fnd 09I
- 450 - CIBF - SRF Rev Fnd 07A
- 451 - CIBF - SRF Rev Fnd 07B
- 452 - CIBF - SRF Rev Fnd 07C
- 453 - CIBF - SRF Rev Fnd 09G Ln 3
- 454 - CIBF - SRF Rev Fnd 09H
- 455 - CIBF - SRF Rev Fnd 09E
- 456 - CIBF - SRF Rev Fnd 07D
- 457 - CIBF - SRF Rev Fnd 09F
- 458 - CIBF - SRF Revenue Fund 04G
- 462 - CIBF - SRF Rev Fund 01B
- 463 - CIBF - SRF Rev Fnd 01C
- 464 - CIBF - SRF Rev Fnd 04A

**Fund Number Sub - Fund**

- 465 - CIBF - SRF Rev Fnd 04B
- 466 - CIBF - SRF Rev Fnd 04C
- 467 - CIBF - SRF Rev Fnd 04D
- 468 - CIBF - SRF Rev Fnd 04E
- 469 - CIBF - SRF Rev Fnd 04F
- 471 - CIBF - Series 2014 Limited Refunding Fund
- 475 - Refunding Series - Unlimited Tax Series A 3/07
- 476 - Refunding Series - Unlimited Tax Series B 3/07
- 477 - Refunding Series - Limited Tax Series C 3/07
- 478 - 12O SRF L175166 NrthSh 2 Rehab NSA
- 480 - Cost of Issue Refund Bonds A&B June 2002
- 481 - 12I SRF L175222 Batt C, Air Main & Tanks SWRP
- 482 - 12M SRF L175168 Cal TARP Scrms CWRP
- 483 - 12N SRF L175164 Crse Scrms/RSP S G Rpl EWRP
- 485 - 12P SRF L175223 Switchgear Rpl SWRP
- 486 - 12Q SRF L175219 TARP Pump 8 Rehab MSPS
- 488 - 14A SRF L173076 WSide Tanks & Artd Fac SWRP

**Stormwater Management Fund** - Established to account for an annual property tax levy and certain other revenues, which are to be used for stormwater management activities as required under Public Act 93 - 1049.

**Fund Number Sub - Fund**

- 501 501 - Regular

**Working Cash Funds** - Established to make temporary loans (repayable from the tax levy of the Applicable Year) to the respective Corporate or Construction Fund as applicable, thus reducing the need for issuance of tax anticipation warrants (or general obligation notes) and the resultant interest expense.

**Fund Number Sub - Fund**

- 701 701 - Corporate Working Cash
- 702 - Construction Working Cash
- 705 - Stormwater Working Cash Fund

**Retirement Fund** - Established to account for the proceeds of an annual tax levy which is payable as collected to the Employees' and Trustees' Annuity and Benefit Fund (a trust fund whose monies are to be used as retirement allowance to retired employees of the District or their surviving dependents).

**Fund Number Sub - Fund**

- 801 801 - Retirement Fund
- P801 - Non - CAFR Fund

**OPEB Trust (Non - CAFR)** - A fund established to maintain and administer the Other Postemployment Benefits (OPEB) program.

**Fund Number Sub - Fund**

- P802 - Non - CAFR Fund

**Reserve Claim Fund** - A fund established to maintain a reserve for the payment of claims, awards, losses, judgements, liabilities, settlements or demands and associated attorney's fees and costs including but not limited to the Workmen's Compensation Act, Workmen's Occupational Diseases Act, any claim in tort, or any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of the repair or replacement of any property damaged by fire, flood, explosion, vandalism, or any peril, natural or man-made.

**Fund Number Sub - Fund**

- 901 901 - Regular

**Group of Accounts:**

General Fixed Assets - Established to account for the fixed assets used in the principal functions of the District.

General Long - Term Debt - Established to account for the long - term indebtedness other than general obligation notes. The indebtedness is payable from the fund balance in the Bond Redemption and Interest Funds and future property tax levies and is backed by the full faith and credit of the District.

**Group**

**Number Sub - Group**

- L L311 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- L312 - 14C SRF L174559 Sludge Thkng Fac SWRP Ln 4
- L320 - 09D SRF L174558 Sludge Thkng Fac SWRP Ln3

**Group**

**Number Sub - Group**

- L L322 - 12B SRF L174712 Bat. D Aeratr Tk 8 Rehab,NSA
- L323 - 12C SRF L174621Des Pl Rvr Int Sewr Rehab,SSA
- L324 - 12D SRF L174988 Disinfection Fac CWRP
- L325 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- L326 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- L327 - 12G SRF L174923Cal TARPPS ImprvmntsCWRP
- L328 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- L329 - 12L SRF L175161 Phosphorus Recov Syst SWRP
- L330 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- L331 - 12K SRF L174925 TARP Cntrl Struc Impvmnts
- L332 - CIB Series 8/09 Ltd
- L333 - CIB Series B 07/11 Limited
- L334 - CIB Series A 07/11 Taxable
- L335 - CIB Series C 07/11 Unlimited
- L336 - GL TAG CIB Series 2014 Limited
- L337 - GL TAG CIB Series 2014 Unlimited
- L338 - GL TAG CIB Series 2014 SW Unlimited ARB
- L345 - CIB Series 7/06 Ltd
- L346 - 09A SRF L173074 39<sup>th</sup> St. Cnduit Rehab Ph 1 Ln2
- L347 - 09B SRF L173064 Harms Rd. Rehab Ph 2
- L348 - 09C SRF L173063 Upper Des Plaines Rehab
- L349 - 09I SRF L174675 Upper Des Plaines Rehab 14A
- L350 - 07A SRF L172625 Hydraulic Improve - Cal WRP
- L351 - 07B SRF L172850 Hydraulic Improve - Cal WRP
- L352 - 07C SRF L172770 39th St. Cnduit Rehabb Ph I
- L353 - 09G SRF L173075 39th St. Cnduit Reh Ph 1 Ln3
- L354 - 09H SRF L173800 UPR DES IS 12A & 13B
- L355 - 09E SRF L173005 Sludge Thickening Fac SWRP
- L356 - 07D SRF L172763 Upper DesPlaines Rehab
- L357 - 09F SRF L174557 Sludge ThickngFac. SWRPLn2
- L358 - 04GSRF L172611 Broadvw-Bellwd SewerRehabII
- L359 - 04H SRF L172849 Hydraulic Improve - Cal WRP
- L360 - 01A SRF L172126 Cal Tun Sys-Ltl Cal Leg Struct
- L361 - 97DD SRFL171152 Cal TunSystTorrAveLegStruc
- L362 - 01B SRF L172127 Cal Tun Syst-Ltl Cal LegStruct
- L363 - 01C SRF L172128 Cal Tun Syst-Ltl Cal LegStruct
- L364 - 04A SRF L172485 Kirie Pump Station Rehab
- L365 - 04B SRF L172488 Central Boiler FacilityCalWRP
- L366 - 04C SRF L172493Evanston InterSew CusterRehab
- L367 - 04D SRF L172494 Sheridan Rd Leg Rehabilitation
- L368 - 04E SRF L172495 Evanstn Inter Sew Lake Rehab
- L369 - 04F SRF L172496 Evan InterSew Orringtn Rehab
- L371 - Series B LT June 02
- L372 - Refund Unlmtd 05/06
- L373 - REF Ltd 05/06
- L374 - Refund 2014 Limited Series D
- L375 - Refunding Series - Unlimited Tax Series A 3/07
- L376 - Refunding Series - Unlimited Tax Series B 3/07
- L377 - Refunding Series - Limited Tax Series C 3/07
- L378 - 12O SRF L175166 NrthSh 2 Rehab NSA
- L380 - 90A SRF L170393 North Ave Relief Sewer
- L381 - 12I SRF L175222 Batt C,Air Main&Tanks SWRP
- L382 - 12M SRF L175168 Cal TARP Scrms CWRP
- L383 - 12N SRF L175164 Crse Scrms/RSP S G RplEWRP
- L385 - 12P SRF L175223. D799 Switchgear Rpl SWRP
- L386 - 12Q SRF L175219 TARP Pump 8 Rehab MSPS
- L387 - 97BB L171151 Cal Tun SysTorr Ave LegStruc
- L388 - 14A SRF L173076 WSide Tanks&Artd Fac SWRP
- L389 - 97CC L172031 Cal Tun SysTorr Ave LegStruc
- L391 - 92P SRF L170774 TARP-Chgo River/NB
- L392 - 92Q SRF L170874 TARP-Chgo River/NB
- L393 - 94R SRF L170820 TARP-Upper Des Plaines
- L394 - 92S SRF L170875 TARP-Chgo River/NB
- L395 - 92T SRF L170876 TARP-Chgo River/NB
- L396 - 92U SRF L170877 TARP-Chgo River/NB
- L397 - 94V SRF L171150 TARP-Upper Des Plaines
- L398 - 97AASRF L170822 CalTunSys TorrAveLegStruc

<u>Acct. Code</u>	<u>II. REVENUES</u>	<u>Acct. Code</u>	
	<b>Revenue</b>	460450	Sale of Land
400110	Income from Property Taxes - Current Year		
400111	Income from Property Taxes - Gain in Rate From Extension	460460	Sale of Liquid Fertilizer
400112	Income from Property Taxes - Collection and Adjustment of Prior Years' Taxes	460470	Sale of Agricultural Products
410120	Personal Property Tax Replacement Revenue		
410121	Personal Property Tax Replacement Revenue - Adjustment of Prior Years' Taxes	460480	Sale of Land and Buildings
460010	Sewer Service Agreements - Service Fee		
460011	Impact Fee for New Annexed Areas		
460012	Sewer Service Agreements - Impact Fee		
	<b>Revenue from Other Agencies</b>		
420310	Revenue from Grants - Federal		
420311	Revenue from Subsidies - Federal		
420320	Revenue from Grants - State		
420330	Collection in Lieu of Taxes		
430600	Earned Interest Income - State Treasurer's Investment Pool	460580	Sewer Rehabilitation Permit Penalties
430601	Earned Interest Income - FNMA's	460620	Escrow Refund
430602	Earned Interest Income - Treasury Bills	460630	Refund of Taxes on District Owned Property
430603	Earned Interest Income - Commercial Paper	460633	Revenue from Com Ed Rider 32 Program
430604	Earned Interest Income - Savings Accounts		
430605	Earned Interest Income - Repurchase Agreements	460640	Rental and Easement Income
430606	Earned Interest Income - U.S. Treasury Notes		
430607	Earned Interest Income - Certificates of Deposit	460650	Discounts on Vouchers
430608	Earned Interest Income - U.S. Treasury Bonds		
430609	Earned Interest Income - U.S. Gov. Agencies and Municipal Bonds		
430610	Earned Interest Income - Escrow Accounts		
	<b>Revenue from User Charge (UC) Ordinance</b>		
460231	User Charge (UC) Base Charge		
460232	User Charge (UC) Penalty		
460233	User Charge (UC) Interest		
460234	User Charge (UC) Delinquent Penalty		
460235	User Charge (UC) Settlements		
460236	User Charge (UC) Late Filing Fees		
	<b>M&amp;R Cost Reimbursements</b>		
460241	Environmental Remediation Wastewater Ordinance	460660	Refunds & Redeposited Payroll Checks
460242	One - Time Discharge Under Sewage and Waste Control Ordinance	460661	Miscellaneous reimbursements from employees for expense or revenue - related items
460243	Non-Compliance Enforcement Cost Recovery	460662	Gain on the Sale of Treasury Bills
460245	Late Filing Fees Under Sewage and Waste Control Ordinance	460663	Gain on the Sale of Commercial Paper
460246	Fees from Septic Tank, Cesspool, and Chemical Toilet Wastes Disposal	460664	Gain on the Sale of Time Deposits
460247	Enforcement Cost Recovery Under Sewage and Waste Control Ordinance	460665	Gain on the Sale of Repurchase Agreements
	<b>Revenue - Other</b>	460666	Gain on the Sale of U.S. Treasury Notes
460270	Permit Fees	460667	Gain on the Sale of Certificates of Deposit
460271	Permit Violation Inspection Fees	460668	Gain on the Sale of U.S. Treasury Bonds
460272	Schedule L and Permit Recording	460669	Gain on the Sale of U.S. Gov. Agencies Investments
460273	Permit Miscellaneous		
460274	Penalty and Interest for Permits		
	<b>Revenue from Sale of Rain Barrels</b>		
460280	Sale of Rain Barrels		
	<b>Sale - Other</b>		
460410	Sale of Biosolids		
460411	Biosolids Spreading Cost Recovery		
460420	Sale of Water		
460430	Sale of Obsolete Equipment, Surplus and Scrap		
460440	Sale of Spoil		
460441	Royalty Payments		
		460670	Refunds & Redeposited Payroll Checks
		460671	Miscellaneous reimbursements from employees for expense or revenue - related items
		460680	Claim & Damage Settlements
		460681	Lease Settlements
			<b>Miscellaneous Receipts</b>
		440692	Payroll Crossover from Corporate Fund
		440694	Corporate Fund Reimbursement for Services from Construction Fund
		440699	Payroll Cross Over Reimbursement from CIBF
		460634	Lockport Electricity Generation
		460689	Deferred Compensation Administrative Reimbursements
		460690	Miscellaneous Receipts
		460691	Premium on Bonds & Notes Sold
		460693	Accrued Interest on Sales of Bonds & Notes
		460695	Sale of Automobiles
		460696	Subpoena and Garnishment Fees
		460697	Contribution for Land Acquisition
		460698	Book Sales Sewage Organisms
		460700	Non - Governmental Grant Revenue
		460701	Interest on Tax Litigation - Cook County Treasurer
		460706	Amortization of Investment Premiums/Discounts - U.S. Treasury Notes
		460708	Amortization of Investment Premiums/Discounts - U.S. Treasury Bonds
		460709	Amortization of Investment Premiums/Discounts - U.S. Gov. Agencies Investments

<u>Acct. Code</u>		<u>Acct. Code</u>	
460710	Interest on Taxes - Cook County Treasurer	787540	Law Department - 2 Fund Reimbursement
460720	S.C.S. Design and Construction Inspection Cost Reimbursement Agreements	787550	Department of Finance - 2 Fund Reimbursement
460740	Medicare Part D Revenue	787560	Monitoring & Research - 2 Fund Reimbursement
460751	Material Management Small Differences	787570	Maintenance & Operations - 2 Fund Reimbursement
460752	Scrapping/Destruction	787580	Information Technology - 2 Fund Reimbursement
460753	Cost/(Price) Difference	787700	Reimburse Construction Fund Labor Cost Incurred on Corporate Fund Projects
460754	Physical Inventory Adjustment	787710	Reimburse Construction Fund Indirect Cost Incurred on Corporate Fund Projects
460760	Group Insurance - Refunds	787720	Reimburse Construction Fund Labor Cost Incurred on Bond Fund Projects
460770	TIF Distributions	787730	Reimburse Construction Fund for Indirect Cost
460771	TIF Impact Fee	790001	Inventory Difference
460772	Glenview Settlement Fee	790002	Inventory Scrapping
460780	Tank Farm Storage and Handling Fee	790003	Price Difference
		790004	Materials Management Difference (Invoice Verification)
		797890	Pension Costs
		798200	OPEB - Professional Fees
		798201	OPEB - Retiree Health Care Premiums & Claims
	<b>Other Financing Sources</b>		
420900	State Revolving Fund Loan Proceeds		<b>IV. ASSETS</b>
450910	Residual Equity Transfers - In		<b>Cash</b>
460800	Sale of Capital Improvement Bonds	108000	Chase Concentration Account
460801	Capital Lease Proceeds	108001	Chase Concentration Deposit Clearing A/C
460820	Sale of Corporate Working Cash Bonds	108002	Chase Concentration ACH/Wire Clearing A/C
460840	Sale of Construction Working Cash Bonds	108003	Chase Concentration Suspense Clearing A/C
460850	Loan Revenue	108010	Cash Control (Inactive)
460851	Revenue from Loans Receivable - Interest	108011	Cash Bank of America Controlled Disbursements - AP (Inactive)
460852	Revenue from Loans Receivable - Principal	108012	Cash Clearing - Payroll Split Document
460880	Sale of Refunding Bonds	108013	Cash Chase - Savings
460890	Refunding Additional Proceeds	108014	Cash Clearing - Payroll
		108015	Cash Control - Bond and Interest (Inactive)
		108016	Cash Chase Payroll Flex Accounts
		108017	Cash Chase - Controlled Disbursements AP (Inactive)
		108018	Cash General Clearing - Bank of America
		108019	Cash General Clearing - Northern Trust Bank
	<b>Revenue from OPEB (Other Postemployment Benefits) Trust</b>	108020	Petty Cash Funds - M&O (Inactive)
470010	OPEB - Employer Contributions	108021	Petty Cash Funds - Law
470011	OPEB - Interest Income	108022	Petty Cash Funds - Treasury (Inactive)
470012	OPEB - Dividend Income	108023	Petty Cash Funds - M&R (Inactive)
470013	OPEB - Unrealized Gain/Loss on Investments	108024	Petty Cash Funds - Finance (Inactive)
470014	OPEB - Realized Gain/Loss on Investments	108025	Petty Cash Funds - Human Resources (Inactive)
470015	OPEB - Retiree Contributions	108026	Petty Cash Funds - Information Technology (Inactive)
		108027	Petty Cash Funds - General Administration (Inactive)
		108028	Petty Cash Funds - Engineering (Inactive)
		108029	Petty Cash Funds - General Administration - Others (Inactive)
	<b>III. EXPENDITURES</b>	108030	Cash Clerk's Fund (Inactive since 2001)
	<b>Expenditures</b>	108040	Restricted Cash - Program Expense Fund
	(See pages 42 - 55 for classification of commitment items)	108041	Cash Revolving Fund - Law
727070	Interest on Corporate Notes and Other Interim Financing	108042	Cash Clearing - Chase Disbursements
727080	Interest on Bond Anticipation Notes	108043	Cash Chase - Funding Control (Inactive)
727090	Interest on Construction Fund Notes	108050	Cash Bid Deposit #1
727100	Interest on Bonds	108051	Cash Bid Deposit Amalgamated Trust & Savings (Inactive)
727102	Principal - Capital Lease	108060	Cash User Charge Account
727110	Principal on Bonds	108070	Cash Corporate Working Cash #1 (Inactive)
727112	Interest - Capital Lease	108071	Cash Corporate Working Cash #2 (Inactive)
767300	Bond Issuance Costs	108080	Cash Construction Working Cash (Inactive)
767301	Capital Outlay - Biosolids Facility	108090	Cash - Real Estate Tax Escrow
767400	Refunding Transaction Costs	108092	Cash - Deferred Comp Administrative Allowance
767401	Variable Rate Debt Administrative Costs - Liquidity Fees	108091	Cash - Forest Preserve Escrow
767402	Variable Rate Debt Administrative Costs - Remarketing Fees	108100	Cash Chase Payroll Disbursements (Check/EFT)
767403	Variable Rate Debt Admin Costs - Trustee & Oth Prof. Fees	108110	AmalBk - Employee Contributions
777410	Transfers to Escrow Agents	108111	Amalgamated Bank - Pension Checking
777450	Other Financing Use - Bond Discount		
787420	Intrafund Transfers		
787430	Transfers In/Out		
787500	Treasurers Office - 2 Fund Reimbursement		
787510	General Administration - 2 Fund Reimbursement		
787520	Procurement & Material Mgmt - 2 Fund Reimbursement		
787530	Human Resources - 2 Fund Reimbursement		

<u>Acct. Code</u>		<u>Acct. Code</u>	
108112	Amalgamated Bank - Pension Excess Funds	188316	Due from Corporate Fund 2016
108113	Pension Fund Contra Account	188317	Due from Corporate Fund 2007
108114	Investments - Retirement Fund	188318	Due from Corporate Fund 2008
108200	Other Post - Employment Benefits Cash	188319	Due from Corporate Fund 2009
	<b>Property Tax Levies</b>		<b>Construction Working Cash Loans Receivable</b>
128100	Property Tax Levy - 2010	188320	Due from Construction Fund 2010
128101	Property Tax Levy - 2011	188321	Due from Construction Fund 2011
128102	Property Tax Levy - 2012	188322	Due from Construction Fund 2012
128103	Property Tax Levy - 2013	188323	Due from Construction Fund 2013
128104	Property Tax Levy - 2014	188324	Due from Construction Fund 2014
128105	Property Tax Levy - 2015	188325	Due from Construction Fund 2015
128106	Property Tax Levy - 2016	188326	Due from Construction Fund 2016
128107	Property Tax Levy - 2007	188327	Due from Construction Fund 2007
128108	Property Tax Levy - 2008	188328	Due from Construction Fund 2008
128109	Property Tax Levy - 2009	188329	Due from Construction Fund 2009
	<b>Personal Property Replacement Tax Receivable</b>		<b>Accrued Receivables and Prepaid Expense</b>
128120	Personal Property Replacement Tax Receivable - 2010	158350	Accrued Interest Receivable
128121	Personal Property Replacement Tax Receivable - 2011	158356	Accrued Interest Receivable - Treasury Notes
128122	Personal Property Replacement Tax Receivable - 2012	158358	Accrued Interest Receivable - Prepaid Interest
128123	Personal Property Replacement Tax Receivable - 2013	158359	Accrued Interest Receivable - State Funds
128124	Personal Property Replacement Tax Receivable - 2014	158360	Accrued Interest Receivable - Certificates of Deposit
128125	Personal Property Replacement Tax Receivable - 2015		
128126	Personal Property Replacement Tax Receivable - 2016	168400	Prepaid Expenses
128127	Personal Property Replacement Tax Receivable - 2007		
128128	Personal Property Replacement Tax Receivable - 2008		
128129	Personal Property Replacement Tax Receivable - 2009		
			<b>Inventory</b>
138130	IRS Deposits	178303	Metals
	<b>Accounts Receivable</b>	178307	Electrical Parts and Supplies
138140	Accounts Receivable - Deposits	178309	Plumbing Access. and Supplies
138141	Deposits with PMA - Workmen's Compensation Expenses	178311	Hardware
		178313	Buildings, Grounds, Paving Materials and Supplies
138150	Accounts Receivable - Real Estate	178317	Fiber, Paper and Insulation Materials
		178319	Paints, Solvents and Related Materials
138160	Accounts Receivable Miscellaneous	178325	Vehicle Parts and Supplies
		178327	Mechanical Repair Parts
	<b>Other Assets</b>	178330	Manhole Materials
138161	Restricted Investment	178352	Office, Print & Photographic Supplies Equipment and Furniture
138164	Deposit with Escrow Agent	178353	Farming Supplies
		178356	Processing Chemicals
	<b>A/R - User Charge - General Ledger</b>	178357	Laboratory Testing Supplies, Small Equipment & Chemicals
138190	A/R - User Charge - Automatic Billing	178366	Cleaning Supplies
138198	A/R - User Charge - Credit Balances	178368	Tools and Supplies
138199	A/R - User Charge - Credit Balance - Treasury	178370	Wearing Apparel
		178372	Books, Maps and Charts
138230	Accounts Receivable - Sewer Service Agreements	178378	Safety and Medical Supplies
138240	Accounts Receivable - TIF Accounts	178380	Computer Software
		178381	Computer Supplies
138250	Accounts Receivable - Permit Fees	178382	Fuel
		178384	Gases
138360	Accounts Receivable	178385	Communication Supplies
148170	Grants Receivable - Federal (Control)	178386	Lubricants
148177	Grants Receivable - SCS Design & Construction Reimb.	178399	Material and Supplies, N.O.C.
148180	Grants Receivable - State (Control)		
148189	SRF Loan Receivable	178460	Equipment for Collection Facilities - Zen
		178462	Equipment for Waterway Facilities - Zen
188270	Intergovernmental Loans Receivable	178465	Equipment for Process Facilities - Zen
188271	Intergovernmental Loans Receivable - Interest	178467	Railroad Equipment - Zen
188272	Intergovernmental Loans Receivable - Principal	178476	Material Handling and Farming Equipment - Zen
		178478	Safety and Medical Equipment - Zen
188300	Interfund Receivable	178479	Marine Equipment - Zen
		178480	Office Furniture and Equipment - Zen
	<b>Corporate Working Cash Loans Receivable</b>	178481	Computer Equipment - Zen
188310	Due from Corporate Fund 2010	178482	Computer Software - Zen
188311	Due from Corporate Fund 2011	178484	Communication Equipment - Zen
188312	Due from Corporate Fund 2012	178486	Vehicle Equipment - Zen
188313	Due from Corporate Fund 2013	178497	Testing and Lab Equipment - Zen
188314	Due from Corporate Fund 2014	178499	Machinery and Equipment, N.O.C. - Zen
188315	Due from Corporate Fund 2015		
		178503	Metals - Zen
		178507	Electrical Parts and Supplies - Zen
		178509	Plumbing Accessories and Supplies - Zen



<u>Acct. Code</u>		<u>Acct. Code</u>	
178511	Hardware - Zen	188850	Amounts to be Provided for State Revolving Fund Debt
178513	Buildings Grounds Paving Materials and Supplies - Zen		Repayment - Interest
178517	Fiber Paper and Insulation Materials - Zen	188860	Amounts to be Provided for Pension Costs
178519	Paints Solvents and Related Materials - Zen	188880	Amounts to be Provided for Earned Employee Benefits
178525	Vehicle Parts and Supplies - Zen	188887	Amounts to be Provided for Claims
178527	Mechanical Repair Parts - Zen	188890	Amounts to be Provided for Environmental Claims
178530	Manhole Materials - Zen		
178552	Office Print and Photographic Supplies and Equipment - Zen	188980	Suspense Account - Deferred Compensation Exchanges
178553	Farming Supplies - Zen	188990	Suspense Account - Cashier's Cash Receipts
178556	Processing Chemicals - Zen		
178557	Laboratory Testing Supplies Small Equip. and Chemicals - Zen		
178560	Zen Inventory - Contra Account		
178562	Materials and Supplies		
178565	Mechanical Equipment	209010	Vouchers Payable
178566	Cleaning Supplies - Zen	209017	Vouchers Payable - Employee Benefits
178567	Railroad Supplies - Zen		
178568	Tools and Supplies	209020	Accounts Payable
178569	Equipment and Parts, N.O.C.		
178570	Wearing Apparel - Zen	209025	Payment Request Clearing Account
178572	Books Maps and Charts - Zen		
178578	Safety and Medical Supplies - Zen	209030	Claims Payable
178580	Computer Software - Zen		
178581	Computer Supplies - Zen	209050	Bid Deposit Payable
178582	Fuel - Zen	209051	Bid Deposit Payable - Contra
178584	Gases - Zen	209060	Deposits for Garnishments, Bankruptcies, Wage Assignments, and IRS Levies
178585	Communication Supplies - Zen	209080	Guarantee Received
178586	Lubricants - Zen	209090	Dummy Guarantee A/C - Do Not Report in FI
178599	Materials and Supplies, N.O.C. - Zen	209450	GR/IR
		209451	GR/IR for Stock
198501	Sewer Systems	209452	GR/IR for Freight
198502	Sewage Treatment Works	209453	GR/IR - Inventory
198503	Rivers and Channels	209455	GR/IR - Current
198504	Pumping Stations	229070	Due to Other Funds
198505	Flood Control Systems		
198506	Land Reclamation Sites		
198507	Office Buildings		
198508	Hydraulic Measurements and Other		
	<b>Investments</b>		
118600	Investments - Money Market	229080	Working Cash Loans Payable
118601	Investments - Government Discount Notes	229081	Due to Working Cash Fund Year 2010
118602	Investments - Treasury Bills	229082	Due to Working Cash Fund Year 2011
118603	Investments - Commercial Paper	229083	Due to Working Cash Fund Year 2012
118604	Investments - Time Deposits	229084	Due to Working Cash Fund Year 2013
118605	Investments - Repurchase Agreements	229085	Due to Working Cash Fund Year 2014
118606	Investments - U.S. Treasury Notes	229086	Due to Working Cash Fund Year 2015
118607	Investments - Certificates of Deposit	229087	Due to Working Cash Fund Year 2016
118608	Investments - U.S. Treasury Bonds	229088	Due to Working Cash Fund Year 2007
118609	Investments - U.S. Gov. Agencies and Municipal Bonds	229089	Due to Working Cash Fund Year 2008
		229089	Due to Working Cash Fund Year 2009
		239140	Accrued Medicare
118706	Investments - Contra Account - U.S. Treasury Notes	239150	Accrued Fringe Benefits - Current
118708	Investments - Contra Account - U.S. Treasury Bonds	239160	Accrued Payroll
118709	Investments - Contra Account - U.S. Gov. Agencies		
118710	Investments - Contra Account - Market Value Adjustment	239170	Accrued Employee Expense
118800	OPEB Investments - Money Market	249520	Contract Retainage - Old
118801	OPEB Investments - Fixed Income Mutual Funds		
118805	OPEB Investments - Balanced Mutual Funds	259670	Deferred Tax Revenues
118810	OPEB Investments - Equity Mutual Funds		
		269090	Suspense - Cashier's Cash Receipts
118900	OPEB - Accrued Interest & Dividends	269091	Suspense Account - Voided Checks & Misc. Items
118910	OPEB - Accounts Receivable	269092	Suspense Account - Credit Union
188810	Government-wide Contra Account	269110	Unclaimed Principal and Interest on Matured Bonds
		269130	Unclaimed Checks and Credits
188820	Government-wide Bonds Payable Contra Account		
188830	Amounts to be Provided for Interest	269180	Accrued Taxes on District Property - Current
		269190	Payroll Advances
188840	Amounts to be Provided for State Revolving Fund Debt	269200	Miscellaneous Payables
	Repayment - Principal	269201	Contract Retainage Payable
		269202	Sewer Permit Maintenance Deposit

<u>Acct. Code</u>		<u>Acct. Code</u>	
269204	Contract Retainage with Clearing	269590	Reserve for Pension Costs
269210	Unresolved Payroll Checks	269600	Health Claims Liability
269226	Bonding Co. Deposit - Am West	269640	Reserve for Encumbrances
269228	Forest Preserve Escrow Deposit		
269229	Procurement Card Reimbursed Costs	269650	Deferred Revenue - Local Loans Granted
		269660	Deferred Grant Revenues
269230	User Charge Director Appeal Deposit	269680	Deferred Property Tax Revenues
269231	User Charge Board Appeal Deposit	269690	Deferred Revenue - Rental Income
269232	User Charge Bankruptcy Deposit	269695	Deferred Revenue - Westchester Park District
269233	User Charge Security Deposits	269880	Liability for Earned Employee Benefits
269250	Performance Bond	269887	Liability for Claims Payable
269260	Real Estate Deposit Suspense	269890	Liability for Environmental Claims
269270	Rent Security Deposit		
269280	Deferred Revenue - Others		<b>Fund Balance and Other Liabilities</b>
269290	Tenant Real Estate Tax Escrow Deposits	279700	Transfers Between Funds - Voucher Payments Only
269300	Interest Payable - Control		
269310	Bonds Payable	279710	Transfers Between Funds
269320	Accrued Interest Payable - General Obligation Debt		
269330	Bond Anticipation Notes Payable - Principal	279720	Transfers Between Banks
269340	Bond Anticipation Notes Payable - Interest		
269370	Interest Payable - Office Building Loan	279750	Due to Other Units - A & B Fund
269400	Deferred Compensation Deducted		
269401	Deferred Compensation - Unapplied Withholdings	289510	Allowance for Uncollectible Taxes - 2010 Levy
269402	Retirement Health Savings Deduction	289511	Allowance for Uncollectible Taxes - 2011 Levy
269404	Deferred Compensation Administrative Expense Allowance	289512	Allowance for Uncollectible Taxes - 2012 Levy
269405	Bright Start College Fund Deductions	289513	Allowance for Uncollectible Taxes - 2013 Levy
269406	Deferred Compensation - Roth	289514	Allowance for Uncollectible Taxes - 2014 Levy
		289515	Allowance for Uncollectible Taxes - 2015 Levy
269410	Federal Taxes Deducted	289516	Allowance for Uncollectible Taxes - 2016 Levy
269411	FICA Taxes Deducted	289517	Allowance for Uncollectible Taxes - 2007 Levy
269412	FICA Payable - Employer's Portion	289518	Allowance for Uncollectible Taxes - 2008 Levy
269419	FICA/Medicare Clearing	289519	Allowance for Uncollectible Taxes - 2009 Levy
269420	Pension Plan Deducted	299501	Reserve for Depreciation - Sewer Systems
269421	Commissioners' Alt. Plan Contribution Deductions	299502	Reserve for Depreciation - Sewage Treatment Works
269422	Tier 2 Pension Deduction	299503	Reserve for Depreciation - Rivers and Channels
		299504	Reserve for Depreciation - Pumping Stations
269430	Medical Insurance Premiums - Direct Pay	299505	Reserve for Depreciation - Flood Control Systems
269431	Medicare Deducted	299506	Reserve for Depreciation - Land Reclamation Sites
269432	Medicare Payable - Employer's Portion	299507	Reserve for Depreciation - Office Buildings
269433	Retiree Medical Insurance Contributions	299508	Reserve for Depreciation - Hydraulic Measurements and Other
269434	Early Retirement Reinsurance Plan (ERRP)		
269438	Group Health Insurance Deducted	319781	Balance Sheet Control Vouchers
269439	Group Health Insurance Payable - Employer's Portion	319782	Balance Sheet Control Payroll
		319783	Balance Sheet Control Employee Expenses
269441	Life Insurance Deductions - Group Term Policy	319790	Fund Balance - Available for Appropriation
269442	Life Insurance Payable - Employer's Portion	327771	Expenditures Control - Vouchers
269443	Dental Insurance Deducted	327772	Expenditures Control - Payroll
269444	Dental Insurance Payable - Employer's Portion	327773	Expenditures Control - Employee Expense
269445	Universal Life Insurance	329791	Fund Balance - Reserve for Grants Subject to User Charge
269446	Long Term Care Insurance	339792	Designated for Fixed Assets Replacement
269447	Critical Illness Insurance	349793	Designated for Payments of Future Claims
269450	Credit Union Deducted	350560	Inventory Reserve - Zen
269460	U.S. Savings Bonds Deducted	350562	Reserve for Inventory Materials and Supplies
269470	Charities Deducted	350565	Reserve for Inventory Mechanical Equipment
269480	Union Dues Deducted	350568	Reserve for Inventory Buildings and Grounds
269490	State Income Tax Deducted	350569	Reserve for Inventory Equipment and Parts, N.O.C.
269500	Medical Spending Account (MSA)	380001	Reserve for Inventory
269501	Dependent Care Spending Account (DSA)		
269502	Transit Spending Account (TSA)	399999	Fund Balance
269503	Parking Spending Account (PSA)		
269550	Reserve for Inventory Write - Downs		
269560	Reserve for Interest to Be Paid from Accumulated Fund Assets		
269570	Reserve for Bond Principal to Be Paid from Accumulated Fund Assets		
269580	Reserve for Corporate M&O Inventory		

## Organization Units, Jobs (Class Numbers), and Position Control Numbers

Organization Units, Jobs (Class Numbers), and Position Control Numbers all have an eight (8) digit number structure. The range for Organization Units is 40011012 - 40069945.

For example, if the organization unit is 40067711:

The first three digits (in this example 400) are the prefix;

The fourth and fifth digits represent the dept code. In this case 67 refers to M&O - North Service Area, and;

The last three digits refer to the section number, which in this case represents the Administrative and Budget Control Unit.

Job numbers have the following numbering range: 20001001 - 20010240.

Positions Control Numbers will range from 30000000 - 39999999.

Any number starting with 31 is a position with crosshatch 1, any starting with 32 is a crosshatch 2 position, any starting with 33 is one with a crosshatch 3, and any starting with 34 is a crosshatch 4 position.

Any number starting with 38 is a "nonbudgeted" (line item 108) position, which being unbudgeted does not appear in the Position Analysis portions of the annual Budget document.

Any number starting with 35 and 36 is a temporary or vacation relief position, and also does not appear in the Position Analysis portions of the annual Budget document.

## Internal Orders

Internal Orders (IOs) have been created to capture and monitor costs for District projects and contracts. IO numbers are used in several SAP modules. The use of an IO is required in many financial and budgetary transactions, such as long form contracts. Examples of costs that are posted to an internal order include materials, personnel hours, and equipment.

There are several different number schemes for internal orders depending on:

- If it is a project or contract
- The department
- The length and amount of detail required in the number (generally a currently used contract or project number prefaced by a Department number)

Primary numbering schemes: xx/xx/xxx/xx (OR xxx/xx/xxx/xx)

First 2 (or 3) digits = Department number (for the Engineering Department, the prefix is three digits - ENG) M&O uses the division number. For example, 68 = Calumet and 69 = Stickney. The number 65 is used for multi - divisional contracts.

Next 2 digits = Year

Next 3 digits = Department contract number

First of the last 2 digits = Fund (for the Engineering Department, 1 = Corporate and 2 = Capital funds (construction and bond funds))

Second of the last 2 digits = number of times the contract went out for bid (except for Engineering Collection facilities, Process facilities, and Infrastructure Management/Budget divisions). The last digit for the Engineering Department is a letter designating the project type.

D = Structural	E = Electrical	F = Flood control	H = TARP
L = Instream Aeration	M = Mechanical	P = Process	S = Sewer