



## OFFICE OF LAND AND EMERGENCY MANAGEMENT

WASHINGTON, D.C. 20460

December 15, 2025

### **MEMORANDUM**

**SUBJECT:** Report to U.S. Environmental Protection Agency Senior Management on the Status of Superfund Special Accounts and the Special Accounts Senior Management Committee's Fiscal Year 2025 Activities

**FROM:** Mark Barolo  
Chair, Special Accounts Senior Management Committee  
Director, Office of Superfund and Emergency Management

**TO:** John Busterud, Assistant Administrator  
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Office of Enforcement and Compliance Assurance

Paige Hanson, Chief Financial Officer  
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On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the SASMC's fiscal year (FY) 2025 activities in accordance with the charter establishing the SASMC.<sup>1</sup> This report provides an overall status of special accounts in FY 2025 and covers SASMC activities from October 1, 2024 through September 30, 2025.<sup>2</sup>

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<sup>1</sup> The charter for the Special Accounts Senior Management Committee can be found at:

<https://semspub.epa.gov/work/HQ/100003729.pdf>.

<sup>2</sup> For purposes of this report end of fiscal year 2024 data is as of October 1, 2024 and end of fiscal year 2025 data is as of October 1, 2025.

## Highlights for FY 2025

In FY 2025, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$248.2 million from special accounts for site response work (excluding reclassifications) at 706 Superfund sites. In FY 2025, there were 7 Superfund sites where more than \$5 million was obligated and/or disbursed from special accounts for response work at each of those sites (see Table 1), a decrease of 7 sites from FY 2024 where there were 14 Superfund sites with more than \$5 million obligated and/or disbursed from special accounts.<sup>3</sup> The availability of special account funds made it possible for work to be conducted at these sites while the Agency directed appropriated funds, Superfund tax funds, and funds provided by the Infrastructure Investment and Jobs Act (IIJA) of 2021 for use at other sites where special account funds were not available.

**Table 1. Sites with More Than \$5M Disbursed/Obligated in FY 2025 from Special Accounts**

Region	Site Name	FY 2025 Net Disbursements & Obligations (excluding reclassifications)
2	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	\$39.1 million
9	TRONOX NAVAJO AREA URANIUM MINES	\$28.3 million
2	RARITAN BAY SLAG	\$20.7 million
8	BONITA PEAK MINING DISTRICT	\$17.0 million
3	FRANKLIN SLAG PILE (MDC)	\$14.8 million
2	COMBE FILL SOUTH	\$7.0 million
7	OMAHA LEAD	\$6.9 million
<b>Total</b>		<b>\$133.9 million</b>

The SASMC met twice in FY 2025 to discuss topics related to the Agency's management and use of special accounts. These topics included updates about special accounts activities being managed by staff and the status of Office of Inspector General (OIG) activities.

The OIG initiated the *Audit of the EPA's Use of Superfund Special Account Funds* in November 2023. They reviewed special accounts in Region 4, Region 5, and Region 9 and conducted site visits in FY 2024. The OIG issued a statement of findings in November 2024 and a draft report in September 2025. The draft report included two recommendations assigned to OLEM. The final report is expected to be issued in FY 2026.

A memorandum entitled, [Best Practices and Tools for Effective Management and Utilization of Superfund Special Accounts](#), was issued June 11, 2025. The memorandum provides best practices to assist regions in effectively managing and using available special account funds and highlights tools available to regions and Headquarters offices to assist in that effort.

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<sup>3</sup> Some sites may have more than one special account. The amounts reflected in Table 1 include obligations and disbursements from all accounts established for a site.

A [Superfund Special Accounts Management Strategy for 2025 – 2027](#) was issued July 28, 2025, which updated the prior three-year strategy and sets forth EPA's plan for ensuring that the Agency successfully uses special accounts nationwide to support cleanup at contaminated sites. Updates to the management strategy included:

- Providing more definitive actions to be taken by the regions and Headquarters to resolve negative special account balances in a timely manner.
- Added reference to Superfund tax funds in addition to annually appropriated funds as other Superfund funding sources for site response work.
- Added reference to the [Special Account Financial Data Dashboard](#) as an additional tool available to special account practitioners to monitor special account balances and activity.
- Added requests for prior written approval and consultation for special account disbursements to PRPs and BFPPs, respectively, as an activity under the planning and use of special accounts (which has been a long-standing OSRE/enforcement practice and now included in the strategy).
- Added development of a special account training plan for each calendar year as a new activity under guidance and training.

The *Data Monitoring Plan for Special Accounts* was updated in September 2025. Updates included providing more definitive actions to be taken by the regions and Headquarters to resolve negative special account balances in a timely manner consistent with the [Superfund Special Accounts Management Strategy for 2025 – 2027](#) and updated the types of accounts to be reviewed annually by the SEMD directors.

The SASMC also reviewed and updated their [Charter](#) in September 2025. Updates included clarifying that Deputy Directors for each organization may be members of the Committee in the absence of or by delegation of the organization's Director, in the event of an organization's reorganization the appropriate reorganized office(s) shall be a member of the Committee, and the timeframe for review of the Charter was changed from every two years to every three years to be on the same cycle as the review and update of the Superfund Special Accounts Management Strategy.

## **Background**

The Superfund program is responsible for identifying and cleaning up abandoned or uncontrolled hazardous waste sites. As part of the EPA's "enforcement first" policy, the Agency pursues potentially responsible parties (PRPs) and requires them to conduct or finance cleanups. PRPs may finance cleanups by entering into a site-specific settlement with EPA who, in turn, deposits the settlement funds into a special account for use at that site, as permitted under CERCLA section 122(b)(3).

Special accounts are site-specific, interest-bearing sub-accounts within the Superfund Trust Fund which EPA uses for site-specific work. The Agency's goal for the establishment and use of special accounts is to ensure responsible parties pay for cleanup by providing PRP settlement dollars for future response work. Through the use of special accounts, annually appropriated, IJIA, and Superfund tax resources can be conserved for sites where settlement dollars from PRPs are not available. Three Superfund sites in particular have had more than \$1.0 billion (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts. This amount includes more than \$497 million for the New Bedford site in Massachusetts, more than \$268 million for

the Bunker Hill Mining & Metallurgical Complex site in Idaho, and more than \$253 million for the Libby Asbestos site in Montana.<sup>4</sup> Without the availability of special accounts to fund work at these sites, other Superfund funding sources would have been needed and, consequently, those funds would have been unavailable for use at other sites where special account funds are not available.

Multiple offices in the regions and Headquarters have responsibility for the establishment and management of special accounts, both of which require extensive coordination among the regions and Headquarters offices. In order to further improve management, transparency, and accountability among the offices involved with special accounts, the leaders of the Office of Solid Waste and Emergency Response (OSWER),<sup>5</sup> Office of Enforcement and Compliance Assurance (OECA), Office of the Chief Financial Officer (OCFO),<sup>6</sup> Region 7 (Superfund Lead Region), and Region 8 (Management Lead Region) officially established the SASMC in April 2009.

In FY 2025, members of the SASMC were the directors for OSRTI in the Office of Land and Emergency Management (OLEM, formerly OSWER), Office of Site Remediation Enforcement (OSRE) within OECA, OCFO's Office of the Controller (OC) and Office of Budget (OB), the Region 6 Superfund and Emergency Management Division (SEMD), and the Region 3 Mission Support Division (MSD).<sup>7,8</sup> The Director of OSRTI served as the Chair of the Committee.

### **Status of Special Accounts**

At the end of FY 2025, a balance of approximately \$3.7 billion was available for obligation in 1,042 open site-specific accounts (see Attachment 1). These accounts are at 795 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through to the end of FY 2025, the EPA has collected more than \$8.8 billion from PRPs and earned more than \$1.1 billion in interest. EPA has disbursed approximately \$5.5 billion to finance site response actions and has obligated but not yet disbursed more than \$624.3 million from special accounts. In addition, the EPA has transferred more than \$97.9 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2025, EPA disbursed approximately \$229.7 million from special accounts for site response work (excluding reclassifications). Total unliquidated obligations of special account funds increased from \$605.8 million at the end of FY 2024 to \$624.3 million at the end of FY 2025, an increase of approximately \$18.5 million. In FY 2025, a total of \$248.2 million was obligated and/or disbursed (excluding reclassifications). Over the past five fiscal years, the EPA has obligated or disbursed more

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<sup>4</sup> Some sites may have more than one special account. The amounts reflected here include obligations and disbursements from all accounts established for each site.

<sup>5</sup> In December 2015, the Office of Solid Waste and Emergency Response was renamed the Office of Land and Emergency Management.

<sup>6</sup> In November 2025, the Office of the Chief Financial Officer was reorganized into the Office of Finance and Administration (OFA).

<sup>7</sup> In November 2025, the Office of Superfund Remediation and Technology Innovation was reorganized into the Office of Superfund and Emergency Management (OSEM) within OLEM, and within OFA the Office of Budget was reorganized into the Office of Budget and Performance (OBP) and the Office of the Controller was reorganized into the Office of Financial Operations and Management (OFOP).

<sup>8</sup> Beginning in FY 2026, the Region 7 Superfund and Emergency Management Division and the Region 4 Mission Support Division will serve as the lead regions for Superfund and Management, respectively.

than \$1.3 billion from special accounts (excluding reclassifications), enabling the Superfund program to perform a significant amount of work in addition to work it performed using appropriated funds.

In FY 2025, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2025 is available for obligation and disbursement in FY 2026. As was the case in FY 2025 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2026 will be sequestered and not available for obligation or disbursement until FY 2027.

### **Summary of FY 2025 SASMC Activities**

The following activities were undertaken by the SASMC in FY 2025, in addition to those discussed under the “Highlights for FY 2025” section above.

#### **Monitoring Special Accounts**

The SASMC is responsible for overall oversight and management of special accounts. In FY 2025, the SASMC monitored the status of special accounts and ensured that each SASMC member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.<sup>9</sup>

In accordance with the Data Monitoring Plan for Special Accounts (updated June 14, 2021), regions identified in SEMS their plans to utilize available special account funds for site response work during FY 2025 work planning and mid-year reviews. The SASMC received an analysis of this information in preparation for their semi-annual meetings. Areas of particular focus by Headquarters during planning data reviews in FY 2025 included: accounts open 20 years or more, accounts with more than \$10 million available, accounts with utilization less than the national average for open accounts, and accounts at sites not proposed or final on the National Priorities List (NPL), as well as use of specific planning fields such as the “Other Plans” field.

In November 2024, OSRTI provided regions with lists of the special accounts that met one of the following three criteria: (1) special accounts with more than \$10 million available; (2) special accounts with utilization less than the national average for open accounts; and (3) special accounts with no disbursement or obligation activity in the past five years. Regional SEMD directors reviewed these accounts to ensure effective utilization of funds and identify opportunities for closing accounts.<sup>10</sup>

The Agency’s efforts to increase direct site charging to special accounts continued in FY 2025, with regions reviewing the largest 100 extramural and site-specific travel expenditures of prior-year appropriated and Superfund tax funds for sites with open special accounts, and all extramural expenditures of IIJA funds for sites with open special accounts. As a result of the review, EPA replaced approximately \$2.0 million in appropriated, Superfund tax or IIJA expenditures with special account funds, an increase from the \$895.2 thousand replaced in the prior year’s review. For those sites

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<sup>9</sup> The EPA issued the [Superfund Special Accounts Management Strategy for 2022-2024](#) on May 5, 2022. The strategy remained in effect until issuance of the [Superfund Special Accounts Management Strategy for 2025-2027](#) on July 28, 2025.

<sup>10</sup> See the memorandum, “Effective Utilization of Superfund Special Accounts” (April 2, 2012), available at: <http://semspub.epa.gov/work/11/175865.pdf>.

reviewed where the appropriated, Superfund tax, or IJIA expenditures were not replaced with special account funds, the regions provided an explanation for expending those funds instead of special account funds. The next review will occur in February 2026.

OFA's Cincinnati Finance Division (CFD) continued to conduct monthly reviews of special accounts with negative balances and requested that regions take corrective actions to address those negative balances.

#### Reclassifications, Transfers to the Trust Fund, and Account Closures

In FY 2025, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2025, approximately \$20.3 million was reclassified from 292 accounts,<sup>11</sup> \$11.6 million of receipts were transferred to the Superfund Trust Fund from 25 accounts, and EPA closed 48 special accounts. Regions submitted 109 requests for reclassification, transfer to the Trust Fund, and/or closure actions in FY 2025. OSRTI provided quarterly status reports of the FY 2025 plans and accomplishments for these actions to the regional SEMD directors and the SASMC.

#### Reporting Special Account Information Publicly

The SASMC committed to report special account financial and planning information in a public, transparent manner in response to the Office of the Inspector General (OIG) and congressional requests. In June 2025, the EPA released special account financial and planning information with the Agency's FY 2026 Annual Performance Plan and Congressional Justification.<sup>12</sup> In addition, a summary of the financial status of special accounts at the end of FY 2024 was updated on the EPA's special accounts page on the Internet.<sup>13</sup> This information is updated at least annually.

#### Communication, Training, and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2025 to coordinate and provide transparency among offices on activities each was undertaking related to special accounts management.

National conference calls with regional special account program, legal and enforcement staff were held quarterly in FY 2025. These calls provide a forum for Headquarters offices to update regions on special account activities, as well as for regional staff to pose questions and discuss special account topics.

Four virtual trainings were held in FY 2025 on special account topics, including a special account 101 for remedial project managers in Region 4, special account closures, and requesting and managing

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<sup>11</sup> The amount reclassified in FY 2025 includes \$2.0 million from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

<sup>12</sup> The status of special accounts at the end of FY 2024 can be found on pages 425-430 of Tab 06: Superfund in EPA's FY 2026 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/system/files/documents/2025-07/fy26-cj-06-superfund.pdf>.

<sup>13</sup> Special account information on the internet can be found at: <https://www.epa.gov/enforcement/superfund-special-accounts>.

special accounts reimbursable authority. The slides and recordings for each training session are available on the Superfund Special Accounts team site.

In FY 2025, Headquarters staff held three office hour sessions for special account questions practitioners may have.

### Guidance and Documents

In addition to the documents mentioned in the “Highlights for FY 2025” section above, updates were issued in October 2024 to the “Special Accounts Quick Reference Guide” and the “Frequently Asked Questions” to ensure these documents remain up to date with new and updated information on the management of special accounts.

### Upcoming Activities in FY 2026

In FY 2026, activities of the SASMC will include:

- Respond to the OIG’s draft report for their audit of the EPA’s use of Superfund special account funds (Project No. OA-FY24-0025) and implement corrective actions to recommendations;
- Continue to stress the importance of using available special account funds for site response work prior to annual appropriation and Superfund tax funds;
- Develop and test the new Special Accounts Requests SharePoint site with the expectation to transition to the new site for all requests in FY 2027;
- Identify and provide trainings to regional and Headquarters staff on special account management topics;
- Conduct the annual review of prior budget fiscal year annually appropriated, IIJA, and Superfund tax expenditures for sites with open special accounts;
- Monitor negative balances in special accounts and work with regions to identify and implement corrective actions to address in a timely manner; and
- Monitor plans nationally and site specifically for utilizing special account funds.

### Conclusion

The SASMC’s establishment has focused the Agency’s management of special accounts by opening lines of communication across EPA offices with a critical role in the utilization of these important resources. The SASMC structure also helps ensure that senior managers are engaged in the discussions that guide the Agency’s efforts to ensure efficient and appropriate use of special account funds. We look forward to continuing to work together in FY 2026, and we anticipate more improvements in the Agency’s management of special accounts.

If you have any questions or concerns regarding this report, please feel free to contact me at (202) 236-0331 or [barolo.mark@epa.gov](mailto:barolo.mark@epa.gov) or you may discuss with your office’s representative(s) to the SASMC.

Attachment

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Helena Healy, OECA/OSRE  
Meshell Jones-Peeler, OFA/OFOM  
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Monica Smith, Region 6  
Catharine McManus, Region 3  
Nena Shaw, OLEM/OPM  
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Superfund Division Directors, Regions 1-10  
Regional Comptrollers, Regions 1-10  
Regional Counsels, Regions 1-10  
SASMC Staff Contacts

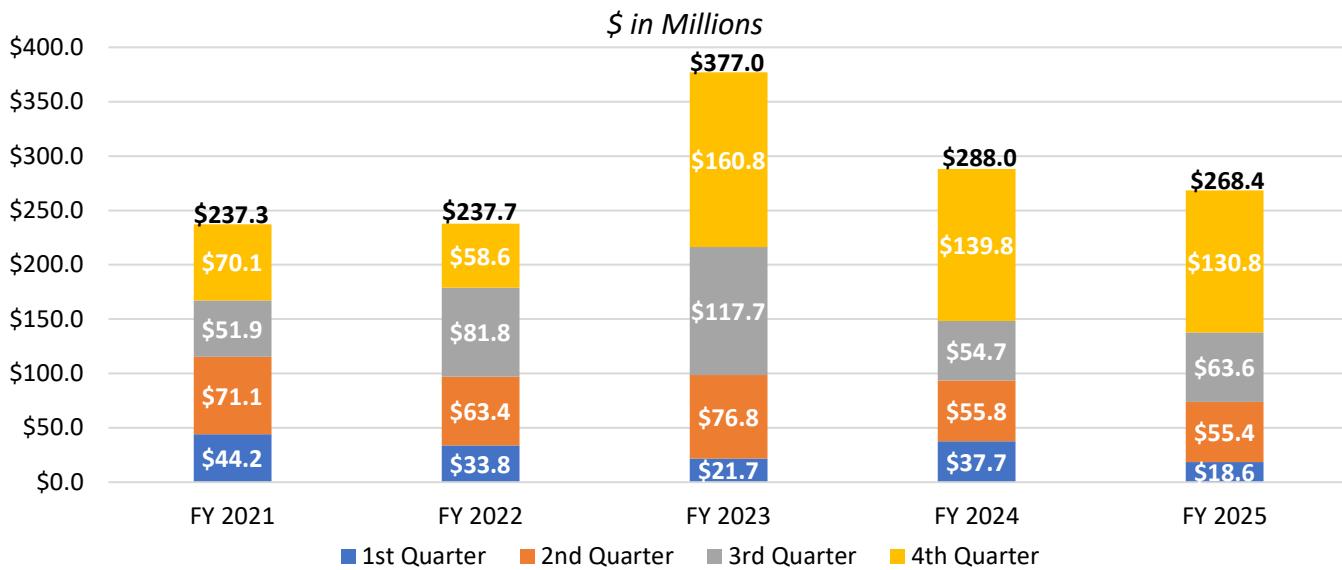
## National Status of Special Accounts (as of October 1, 2025)

### National Special Account Activity for FY 2025

\$ in Millions

	Cumulative Through FY 2024	FY 2025 Activity	Cumulative thru 10/1/2025
<b>Open and Closed Accounts</b>	1,635	27	1,662
<b>Financial Status Summary</b>			
Receipts Collected	\$8,507.9	\$320.6	\$8,828.6
Net Interest Earned	\$934.3	\$204.6	\$1,138.8
Receipts Transferred to the Trust Fund	(\$86.3)	(\$11.6)	(\$97.9)
<b>Net Collections and Interest</b>	<b>\$9,355.9</b>	<b>\$513.6</b>	<b>\$9,869.5</b>
EPA Disbursements and Disbursements to PRPs	\$4,756.4	\$229.7	\$4,986.1
Reclassifications	\$514.8	\$20.3	\$535.1
Unliquidated Obligations	\$605.8	\$18.5	\$624.3
<b>Net Disbursements and Obligations</b>	<b>\$5,877.1</b>	<b>\$268.4</b>	<b>\$6,145.5</b>
<b>Available for Obligation</b>	<b>\$3,478.8</b>	<b>\$245.2</b>	<b>\$3,723.9</b>

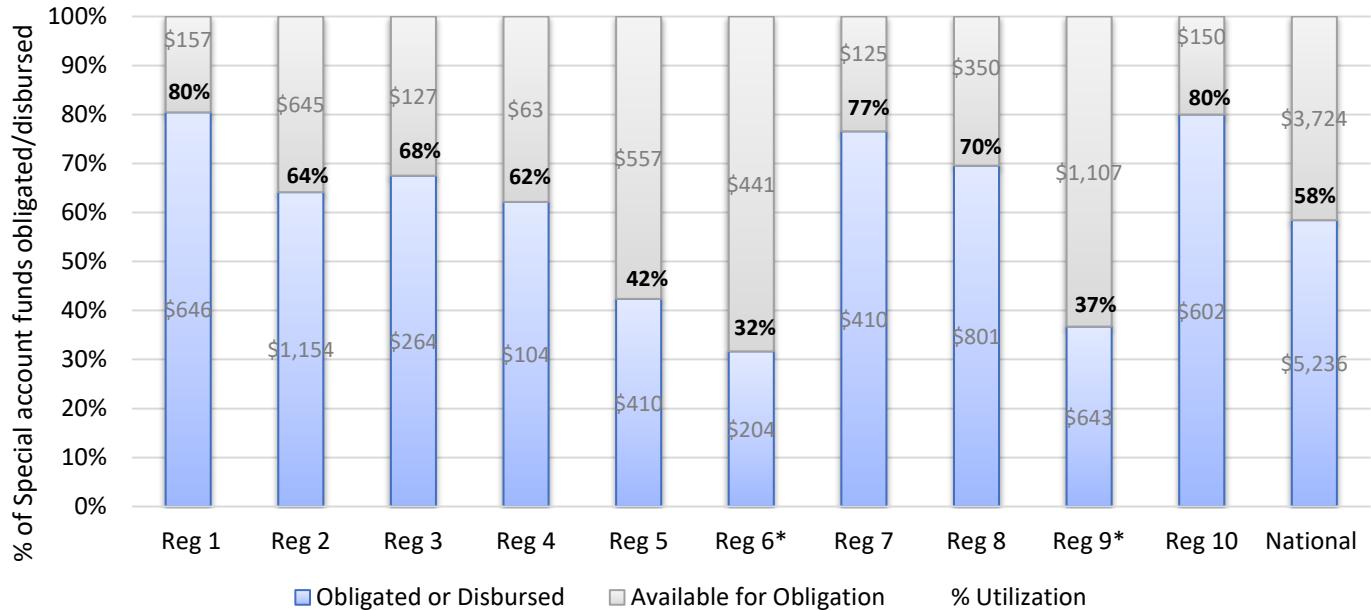
### National Special Account Disbursements & Obligations by Fiscal Year/Quarter



## Regional Status of Special Accounts (as of October 1, 2025)

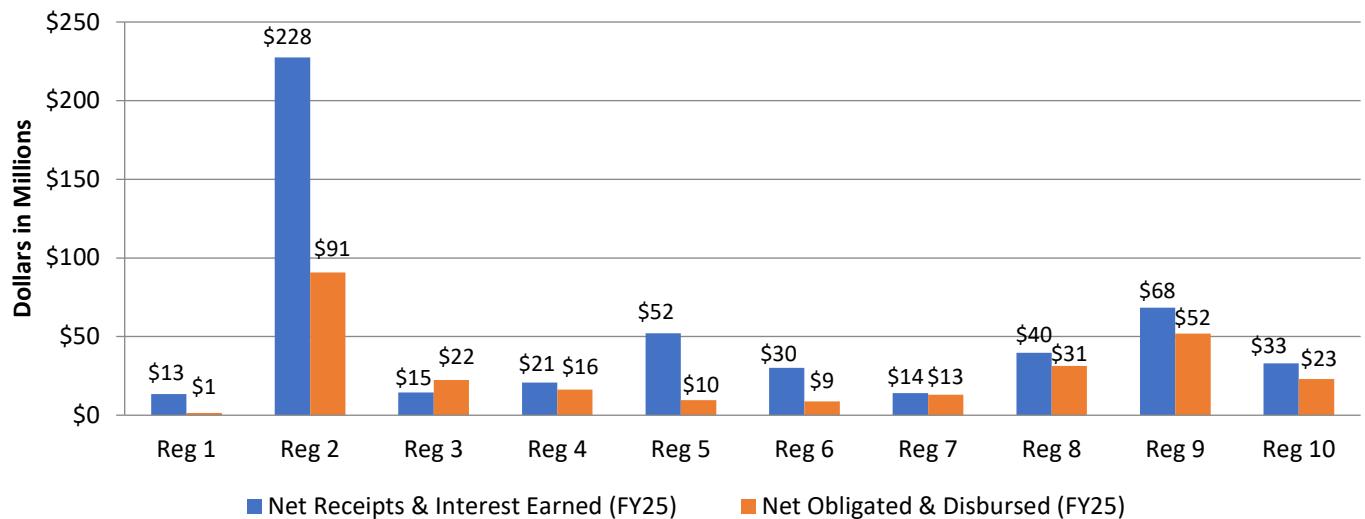
### Utilization of Special Account Funds in Open Accounts (Program to Date)

\$ in Millions

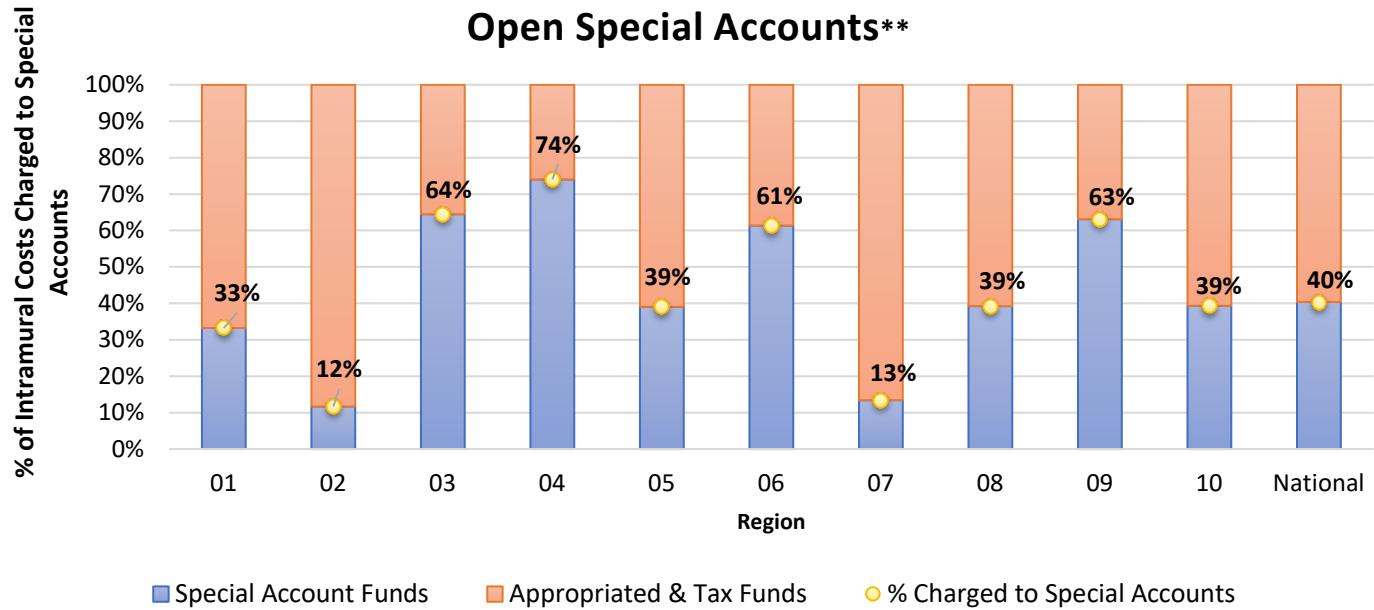


*\*Note: The utilization rate of 32% for Region 6 and 37% for Region 9 is due to approximately \$268 million available in the A6KZ01 Tronox NAUM special account and \$613 million available in the A982 Tronox Navajo Area Uranium Mines special account. Region 6 has obligated or disbursed 54% of all other special account funds available, excluding funds in the A6KZ01 account. Region 9 has obligated or disbursed 52% of all other special account funds available, excluding funds in the A982 account.*

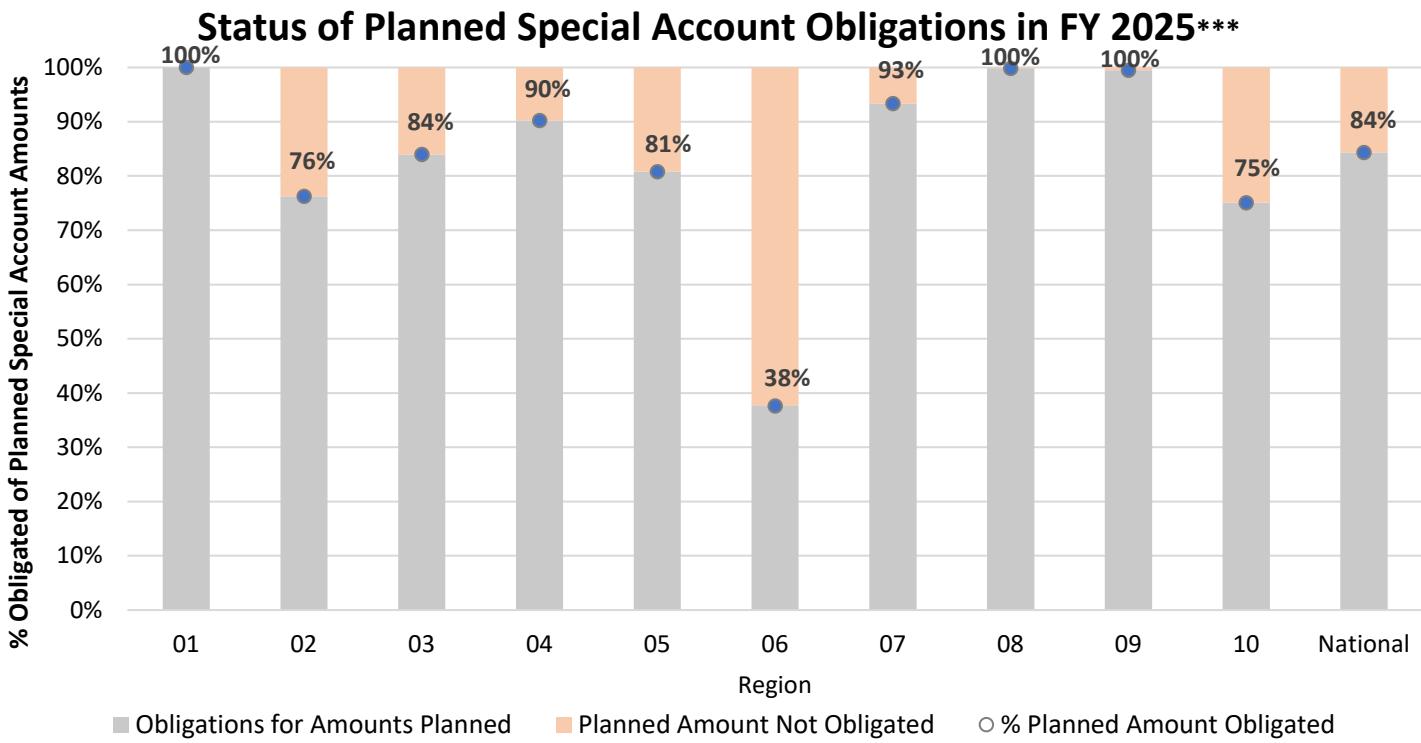
### Receipts/Interest Earned & Obligations/Disbursements in FY 2025



## Intramural Charging in FY 2025 for Sites with Open Special Accounts\*\*



\*\*Intramural costs for the purposes of this chart are defined as costs incurred in budget object class 10 (payroll) and 28 (site-specific travel).



\*\*\*Excludes obligations that were not planned in SEMS and amounts obligated more than the amount planned in SEMS. Data are based on Beginning Budget Fiscal Year 2025 planned and actual obligations as of October 2, 2025 in SEMS.

## Composition of Special Accounts & Accounts with More than \$10M Available

### Composition of Open Special Accounts by Amount Available

*\$ in Millions*

Funds Available for Obligation in Account		No. of Accounts		Sum of Funds Available for Obligation		Sum of Obligations	
Greater than \$10 Million		54	5%	\$2,658	71%	\$1,600	31%
Between \$1M and \$10 Million		273	26%	\$875	23%	\$1,518	29%
Between \$250K and \$1 Million		296	28%	\$156	4%	\$1,158	22%
Between \$25K and \$250K		291	28%	\$34	1%	\$946	18%
Less than \$25K		128	12%	\$1	0%	\$14	0%
<b>Total</b>		<b>1,042</b>		<b>\$3,724</b>		<b>\$5,236</b>	

### Special Accounts with More than \$10 Million Available for Obligation

*\$ in Millions*

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2025 Obs/Exp	FY 2025 Obs/Exp	Total Obligated/Expended	% Oblig/Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$688.5	\$60.3	\$28.3	\$88.6	13%	\$599.9
2	06	A6KZ01	TRONOX NAUM	2022	\$268.4	\$0.1	\$0.0	\$0.1	0%	\$268.3
3	02	0296	DIAMOND ALKALI CO.	2004	\$244.3	\$116.2	\$4.3	\$120.5	49%	\$123.7
4	02	A205	RARITAN BAY SLAG	2020	\$135.7	\$1.9	\$20.7	\$22.6	17%	\$113.1
5	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$119.8	\$9.3	\$0.0	\$9.3	8%	\$110.5
6	09	09QM	TRONOX QUILVIRA MINES (formerly NE CHURCHROCK Quivira)	2011	\$107.4	\$15.3	\$0.2	\$15.5	14%	\$91.9
7	09	0901	STRINGFELLOW	2001	\$138.2	\$41.2	\$6.2	\$47.4	34%	\$90.8
8	07	07ZY	OMAHA LEAD	2003	\$269.9	\$173.0	\$6.9	\$179.9	67%	\$90.0
9	05	05YT	LINDSAY LIGHT II	2004	\$87.7	\$3.0	\$0.5	\$3.6	4%	\$84.1
10	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$69.3	\$2.3	-\$0.2	\$2.1	3%	\$67.3
11	05	B54T	HEGELER ZINC	2010	\$67.7	\$5.2	\$0.0	\$5.2	8%	\$62.5
12	08	08RW	FLAT TOP MINE	2011	\$54.4	\$2.4	-\$0.2	\$2.2	4%	\$52.2
13	09	09CA	MONTROSE PV SHELF	2001	\$97.6	\$45.2	\$0.6	\$45.8	47%	\$51.8
14	08	0818	ANACONDA CO. SMELTER	2003	\$86.2	\$36.5	\$0.6	\$37.1	43%	\$49.2
15	06	A6KZ	TRONOX NAUM	2015	\$49.9	\$4.7	\$0.1	\$4.7	9%	\$45.2
16	05	05YT17	LINDSAY LIGHT II	2011	\$56.9	\$12.1	\$0.0	\$12.1	21%	\$44.8

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2025 Obs/Exp	FY 2025 Obs/Exp	Total Obligated/Expended	% Oblig/Exp	Avail Bal
17	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$40.8	\$1.3	\$0.1	\$1.3	3%	\$39.4
18	02	026X	GCL TIE AND TREATING INC.	2019	\$45.5	\$4.3	\$3.6	\$7.9	17%	\$37.5
19	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$53.9	\$19.1	\$0.1	\$19.3	36%	\$34.6
20	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$258.5	\$227.5	\$0.5	\$228.0	88%	\$30.5
21	09	0904	MCCOLL	2000	\$33.6	\$0.8	\$2.3	\$3.1	9%	\$30.5
22	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$44.1	\$12.6	\$1.3	\$13.9	32%	\$30.2
23	08	A8M5	BONITA PEAK MINING DISTRICT	2016	\$93.1	\$49.5	\$17.0	\$66.5	71%	\$26.6
24	02	024Q25	ONONDAGA LAKE	2012	\$26.3	\$0.4	\$0.0	\$0.4	2%	\$25.8
25	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$60.1	\$34.6	\$0.8	\$35.3	59%	\$24.8
26	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$254.7	\$191.4	\$39.1	\$230.6	91%	\$24.2
27	06	A6KZ02	TRONOX NAUM	2022	\$21.9	\$0.1	\$0.0	\$0.1	1%	\$21.8
28	10	102B	MIDNITE MINE	2006	\$37.0	\$14.3	\$1.4	\$15.7	42%	\$21.3
29	09	098V	PUENTE VALLEY OU1	1996	\$32.1	\$12.3	\$0.1	\$12.4	39%	\$19.7
30	05	053J01	U.S. SMELTER AND LEAD REFINERY, INC.	2023	\$42.2	\$23.0	\$0.0	\$23.0	54%	\$19.2
31	08	0808RA	LOWRY LANDFILL	2006	\$19.0	\$0.0	\$0.0	\$0.0	0%	\$19.0
32	02	0208	BURNT FLY BOG	2001	\$21.9	\$2.3	\$0.8	\$3.1	14%	\$18.7
33	02	026XPC	GCL TIE AND TREATING INC.	2019	\$18.7	\$0.0	\$0.0	\$0.0	0%	\$18.7
34	08	0894	RICHARDSON FLAT TAILINGS	2003	\$21.8	\$3.2	\$0.3	\$3.5	16%	\$18.3
35	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$28.2	\$11.0	\$0.1	\$11.2	40%	\$17.0
36	02	02N4	MONITOR DEVICES, INC./INTERCIRCUITS, INC.	2010	\$24.4	\$7.0	\$0.8	\$7.9	32%	\$16.5
37	02	02QQ	CAYUGA GROUNDWATER CONTAMINATION SITE	2012	\$16.8	\$1.8	\$0.0	\$1.8	11%	\$15.0
38	08	08PU	US MAGNESIUM	2013	\$20.6	\$5.8	-\$0.1	\$5.7	28%	\$14.9
39	02	A206	NEWTOWN CREEK	2011	\$39.5	\$24.8	\$1.1	\$25.8	65%	\$13.6

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2025 Obs/Exp	FY 2025 Obs/Exp	Total Obligated/Expended	% Oblig/Exp	Avail Bal
40	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$15.2	\$1.6	\$0.0	\$1.7	11%	\$13.5
41	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$17.0	\$3.6	\$0.1	\$3.6	21%	\$13.4
42	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$79.5	\$66.3	\$0.1	\$66.3	83%	\$13.2
43	10	10XD	Upper Columbia River-EPA Directed	2024	\$19.6	\$3.5	\$3.1	\$6.6	34%	\$13.0
44	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$134.4	\$121.2	\$0.5	\$121.6	90%	\$12.8
45	05	B5KF	TITTABAWASSEE RIVER	2010	\$15.6	\$3.6	\$0.0	\$3.6	23%	\$12.0
46	10	103R	PORTLAND HARBOR	2004	\$27.0	\$15.3	-\$0.1	\$15.2	56%	\$11.8
47	05	054V	SAUGET AREA ONE	2004	\$12.1	\$0.7	\$0.0	\$0.7	6%	\$11.4
48	08	0811	ROCKY MOUNTAIN ARSENAL (USARMY)	1990	\$36.9	\$25.8	\$0.1	\$25.9	70%	\$11.0
49	02	0262	RINGWOOD MINES/LANDFILL	2006	\$13.0	\$2.1	\$0.0	\$2.1	16%	\$10.8
50	02	02RX	WHITE SWAN LAUNDRY AND CLEANER INC.	2008	\$14.4	\$3.6	\$0.0	\$3.6	25%	\$10.8
51	03	0326	PALMERTON ZINC PILE	2001	\$23.2	\$12.4	\$0.2	\$12.6	54%	\$10.7
52	05	05QV	KERR-MCGEE (RESIDENTIAL AREAS)	2008	\$10.8	\$0.4	\$0.0	\$0.4	4%	\$10.3
53	02	02QN	SHERWIN-WILLIAMS/HILLIARDS CREEK	2008	\$16.8	\$6.1	\$0.4	\$6.5	39%	\$10.3
54	06	06DL	CHEVRON QUESTA MINE	2002	\$26.2	\$16.4	-\$0.3	\$16.1	61%	\$10.1
<b>Total</b>				<b>\$4,258.1</b>	<b>\$1,458.5</b>	<b>\$141.6</b>	<b>\$1,600.1</b>	<b>38%</b>		<b>\$2,658.0</b>

*Negative amounts obligated/expended in FY 2025 are a result of more funds being deobligated than obligated/expended in the fiscal year, resulting in a net negative amount for the fiscal year.*