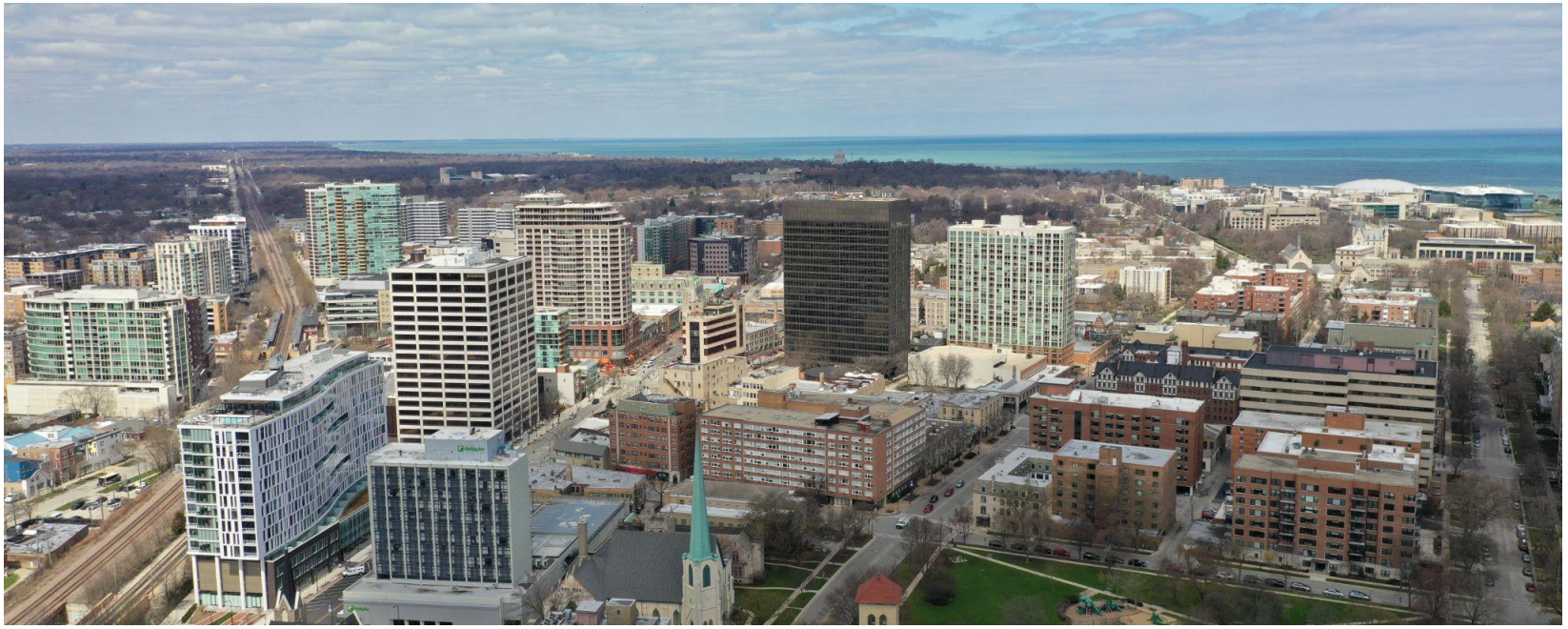
2027 Proposed Budget Overview

City Council



November 23, 2026

City of Evanston™

City Manager's Office

Budget Agenda Items - Nov 23

Item#	Res/Ord#	FY2027 Impact	Amendments Included?
A22	83-O-26	Adopts increases to general taxes and fees to support general services	Yes
A23	84-O-26	Adopts increases to user fees and bag tax to support Solid Waste Fund	-
A24	85-O-26	Adopts increase to water usage fees to support Water Fund LSLR	-
FB1	67-O-26	Adopts the City's 2027 budget and total authorized spending amount	Yes
FB2	68-O-26	Adopts a net increase to the City's general property tax levies	Yes
FB3	69-O-26	Adopts an increased General Assistance property tax levy	Yes
FB4	70-O-26	Adopts an increased Evanston Library's property tax levy	Yes
FB5	71-O-26	Adopts Special Service Area#6 property tax levy	Yes
FB6	72-O-26	Adopts Special Service Area#7 property tax levy	Yes
FB7	73-O-26	Adopts Special Service Area#8 property tax levy	Yes
FB8	74-O-26	Adopts Special Service Area#9 property tax levy	Yes
FB9	75-O-26	Adopts Special Service Area#10 property tax levy	Yes
FB10	225-R-26 to 240-R-26	Abates an amount of property taxes levied for debt service	-
FB11	241-R-26	Abates an amount of property taxes levied for WIFIA loan repayment	-

Potential Budget Amendments/Adjustments

General Fund - Revenues

- Amendments to 83-O-26 :: $650,000 decrease
- Other revisions to GF revenues :: $750,000 increase

General Fund - Expenses

- Amendments to 67-O-26
  - $1,722,146 decrease to expenses
  - $1,813,817 increase to transfers out
  - $91,671 net increase on total expenses (including transfers)

Potential Budget Amendments/Adjustments

Parks and Recreation Fund - Revenues

- Amendment to 68-O-26 :: $2,365,000 property tax decrease
- Amendment to 67-O-26 :: $2,365,000 transfer from GF increase

Other Funds - Expenses (Amendment to 67-O-26)

- 2% COLA >> 1% COLA for Non-Union
  - $105,061 decrease across 14 Funds
- Elimination of Additional FTE
  - $291,401 decrease across 2 Funds (non-GF)

Changes to Property Tax Levy

	2025 Adopted Net Levy	2026 Proposed Net Levy	2026 Amended Net Levy	Proposed Increase		Amended Increase	
				($)	(%)	($)	(%)
City Net Total	$51,055,995	$56,194,434	$53,829,434	$5,138,439	10.1%	$2,773,439	5.4%
Library Net Total	$10,034,604	$10,350,927	$10,350,927	$316,323	3.2%	$316,323	3.2%
City & Library Net Levy Total	**$61,090,599**	**$66,545,361**	**$64,180,361**	**$5,454,762**	**8.9%**	**$3,089,762**	**5.1%**

	2025 Adopted Gross Levy	2026 Proposed Gross Levy	2026 Amended Gross Levy	Proposed Increase		Amended Increase	
				($)	(%)	($)	(%)
City Gross Total	$52,396,226	$57,669,818	$54,707,399	$5,273,592	10.1%	$2,311,173	4.4%
Library Gross Total	$10,288,208	$10,612,835	$10,509,326	$324,627	3.2%	$221,118	2.1%
City & Library Gross Levy Total	**$62,684,434**	**$68,282,653**	**$65,216,725**	**$5,598,219**	**8.9%**	**$2,532,291**	**4.0%**

FY 2026 General Fund Projections

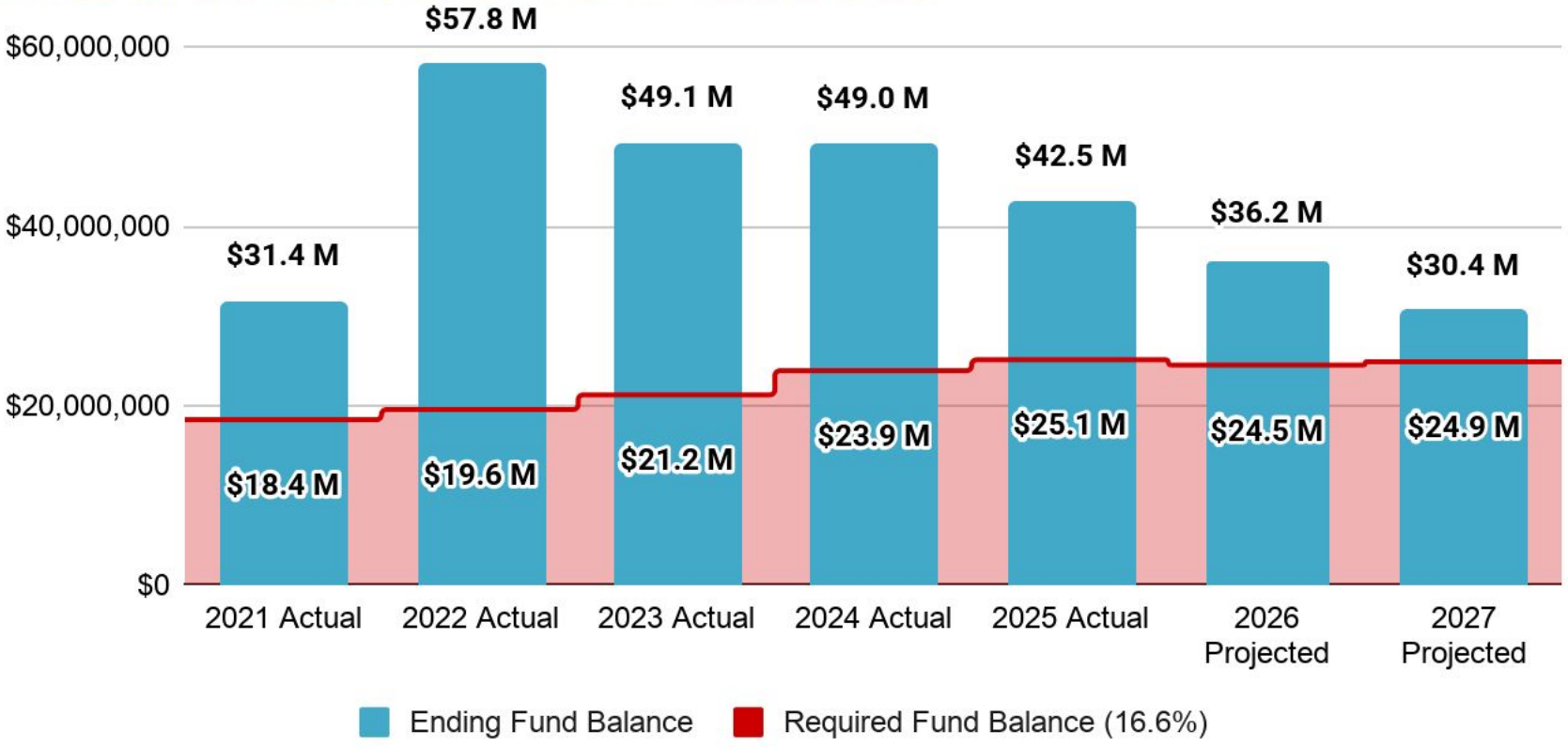
	FY 2026 Budget		FY 2026 Larger Deficit Projection	FY 2026 Smaller Deficit Projection
Audited Fund Balance (12/31/2025)	**$42,460,737**		**$42,460,737**	**$42,460,737**
FY 2026 Budgeted Revenues	$135,735,518		$143,648,373	$144,848,373
FY 2026 Budget Expenses	$147,729,728		$150,910,145	$150,054,459
Surplus/Deficit	**-$11,994,210**		**-$7,261,772**	**-$5,206,086**
Projected Fund Balance* (12/31/2026)	**$30,466,527**		**$35,198,965**	**$37,254,651**
FY 2027 Budgeted Expenses (Amended)	$149,992,019		$149,992,019	$149,992,019
FY 2027 Required Fund Balance (16.6%, Amended)	$24,898,675		$24,898,675	$24,898,675
Projected Excess Reserves* (1/1/2027)	**$5,567,852**		**$10,300,290**	**$12,355,976**

*FY 2026 Audited Year End Fund Balance will be calculated as part of FY 2026 Audit in 2027

General Fund Reserves Trend

General Fund Year End Fund Balance and 16.6% Fund Balance Requirement

Excluding Parks and Recreation Fund in FY 2026 and 2027



A22. Ord#83-O-26 | FY2027 Increase to Taxes & Fee

Ordinance Impact - As Introduced

Original Ordinance: 83-O-26	Fiscal Year 2027 Fees/Rates	Rate Change ($)	Projected Increase ($)
Natural Gas Tax	$0.05 per therm	+$0.025	$ 750,000
Transportation Network Provider Tax	$0.50 shared ride $0.75 solo ride	+$0.30 +$0.30	$ 1,500,000
Amusement Tax - Streaming Services	10%	+5%	$ 1,200,000
Exempt Transaction Charge-Transfer Stamp	$500	+$400	$ 250,000
		Total Revenue Increase:	**$ 3,700,000**

A22. Ord#83-O-26 | FY2027 Increase to Taxes & Fee

Ordinance Impact - Including Potential Amendments

Potential Amendment: 83-O-26	Fiscal Year 2027 Fees/Rates	Rate Change ($)	Projected Increase ($)
Natural Gas Tax	$0.025 per therm	-	$ -
Transportation Network Provider Tax	$0.53 shared $1.13 solo	+$0.33 +$0.68	$ 1,700,000
Amusement Tax - Streaming Services	10%	+5%	$ 1,200,000
Exempt Transaction Charge-Transfer Stamp	$300	+$200	$ 150,000
		Total Revenue Increase:	**$ 3,050,000**
		Revenue Compared to Original Ordinance:	**$ (650,000)**

- Eliminates increase to the Natural Gas Tax
- Reduces the increase to the Exempt Transaction Charge
- Increases TNP Taxes such that they match Chicago's base rates
- Overall, reduces revenue growth by $650,000

A22. Ord#83-O-26 | FY2027 Increase to Taxes & Fee

<u>Potential Amendment(s)</u>: I move to amend Ordinance 83-O-26 by:

1. Removing the proposed increase to the Natural Gas Tax;
2. Setting the proposed Transportation Network Provider Tax rates to fifty-three cents ($0.53) for shared rides and one dollar and thirteen cents ($1.13) for solo rides;
3. Setting the proposed fee for Real Estate Transfer Stamp Exempt Transaction Charges to three hundred dollars ($300)

Prior Presentation Content

Potential Budget Amendments - General Fund

General Fund - Projected Revenues

- Decrease Real Estate Transfer Tax by $250,000
- Increase Sales Tax/Home Rules Sales Tax by $250,000

General Fund - Budgeted Expenses

- Increase Vacancy Rate to 4.5% to reduce expenses by $1,300,000
- Decrease Transfer to Special Assessment Fund by $350,000
- Eliminate 3.0 FTE, reducing expenses by $485,000
  - *$200,000 General Fund / $135,000 Fleet Fund / $150,000 Affordable Housing Fund*
- Decrease Non-Union Wage growth from 2% to 1%, cutting $230,000
- Increase Transfer to Parks and Recreation Fund by $2,365,000

Potential Budget Amendments - Other Funds

Parks and Recreation Fund - Projected Revenues

- Increase Transfer from General Fund by $2,365,000
- Decrease Property Tax Revenue by $2,365,000

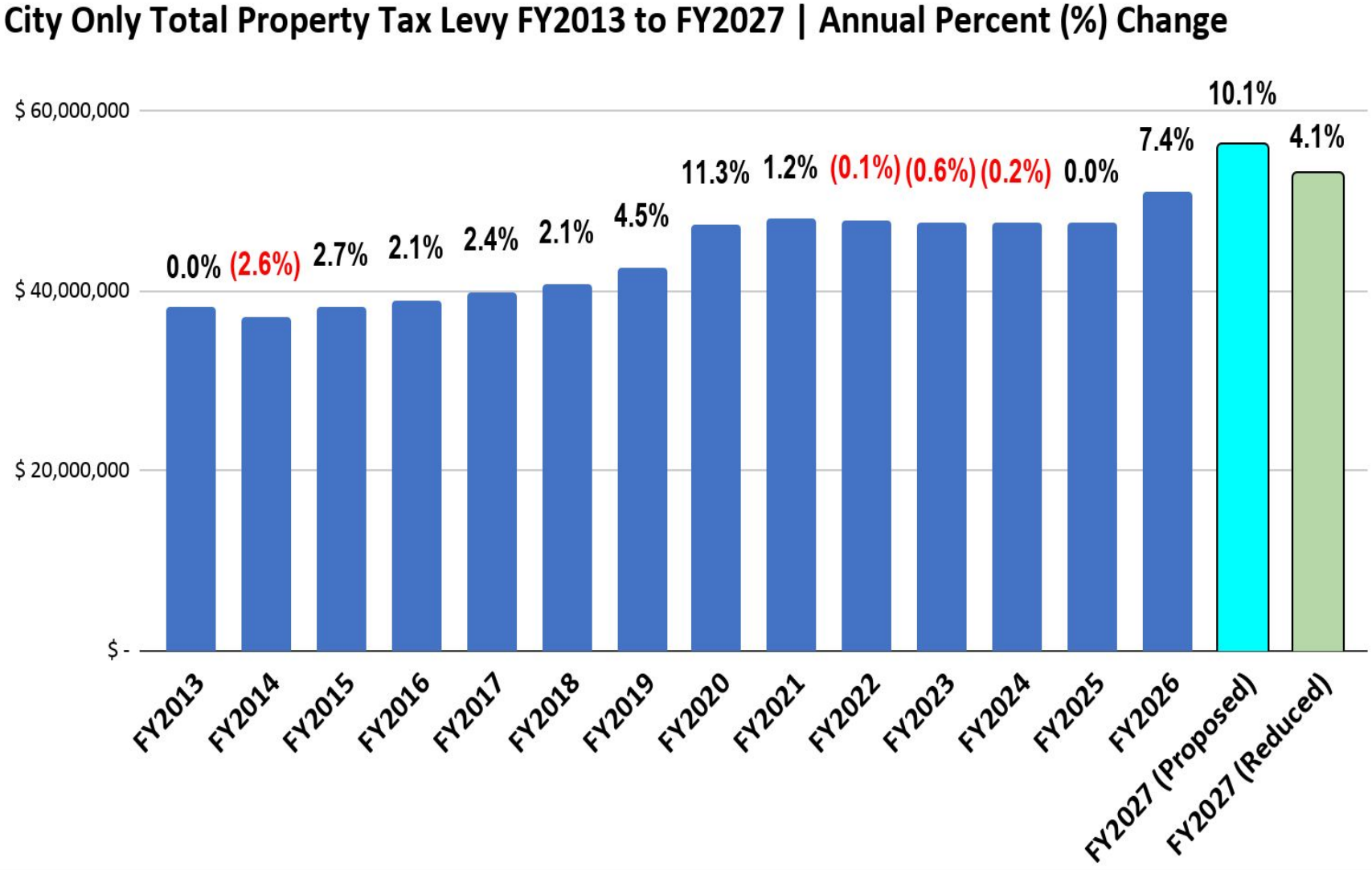
Insurance Fund - Projected Revenues

- Decrease Employee Insurance Contribution Revenue by $190,000
  - *No proposed offset, increased expenses will use fund balance*

Property Tax Loss Factor (All Levies)

- Finance & Budget Committee recommends reducing all loss factors by 1.0%. This would decrease the gross property tax levy by $665,000.
  - *New Loss Factors | 2.0% for Debt Service Levies and 1.5% for all other*

2027 Proposed Budget – Property Tax Levy



Position Review Update

- **Directors have provided business cases, or summary justifications, for all positions in FY 2027 Budget.**

- **This provides a combination of the following information for each position;**
  a. The primary function(s) of the position;
  b. How the position supports the City's Council's Adopted Goals;
  c. How the position supports an essential, or core, city service
  d. If the position is mandated by local/state/federal laws or other form of obligation/compliance requirement

FY27 Proposed Budget - Impact on Households

Streaming Tax

- Average 3-4 streaming services per household
- Average $45-$60/month for services ($540-$720 annually)
- Average $27-$36 annually in taxes currently
- Average increase to $54-$72 annually

Natural Gas Use Tax

- Average 90 therms/month (1,080 therms annually)
- Approximately $27 annually in Gas Use Tax currently
- Approximate increase to $54 annually in Gas Use Tax

FY27 Proposed Budget - Impact on Households

Water Rate Increase

- Average rate payer $856 annually
- Average rate payer increase to $991 annually

- *Evanston Affordable Rate unchanged (average $526 annually)*

Solid Waste Rate Increases

- Cart Fees increasing $15-$19 annually
- Condo/Apartment rates increasing $6-$15 annually

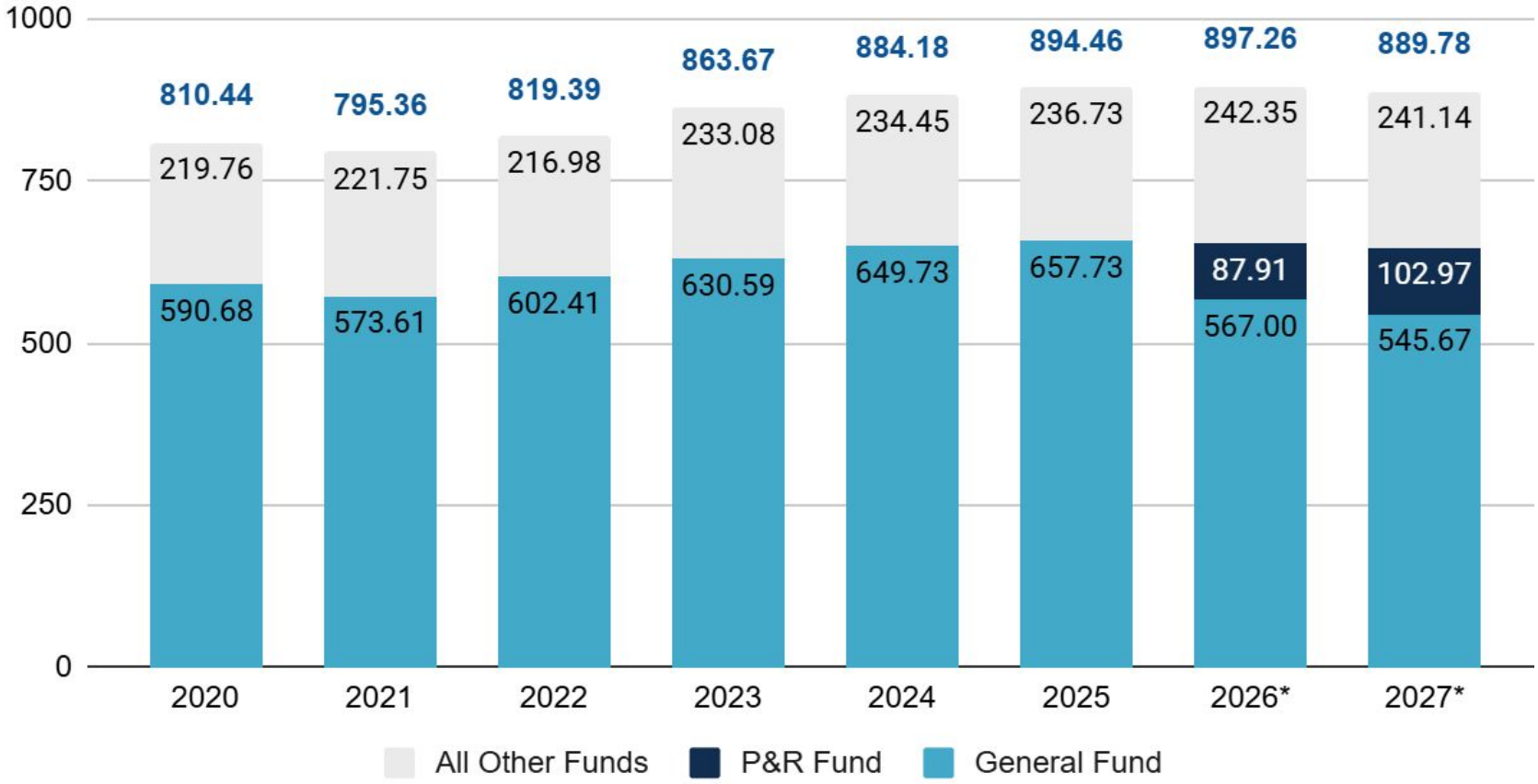
FY 2027 Proposed Budget - Combined Impact on a Typical Household

Tax / Fee	FY2026 Estimate Paid ($)	FY 2027 Estimate Paid ($)	Increase ($)
City & Library Property Tax *(median home value =$481K)*	$ 2,016	$ 2,196	$ 180.00
Streaming Tax *(annual streaming subscription costs = $630)*	$ 32	$ 63	$ 31.50
Natural Gas Tax (annual use = 1,080 therms)	$ 27	$ 54	$ 27.00
Solid Waste Refuse Fee *(service type = 95 Gallon Cart)*	$ 323	$ 338	$ 15.00
Annual Water & Sewer Fees *(3/4-inch meter, use of 115 units annually)*	$ 856	$ 991	$ 135.00
Totals:	**$ 3,254**	**$ 3,642**	**$ 388.50**

Total FTE Changes

Budgeted FTE per Year

FY 2020 Adopted - FY 2027 Proposed



**Parks and Recreation Fund was created in 2026. Greenways added in 2027*

Total FTE Changes

Total Change Since FY 2020

- Net Increase of 79.34 FTE since 2020

Contributing Factors

- Creation of new programs/initiatives
  - CARE Team (+6), 3rd Ambulance (+8), Preschool Program (+6), Sustainability Fund (+3), Lead Service Line Replacement (+8), Library (+3), Human Resources (+3)
  - Baker Tilly Study Recommendation ~(+12) across departments
- Creating new positions offset by reductions in operating expenses
- PT positions converting to FT positions
- Reinstating positions eliminated in prior years *(COVID driven replenishment)*

Parks and Recreation Fund

Funding Summary (FY 2026 - FY 2027)

Parks and Recreation Fund	2026 Budget	2027 Proposed	% Change
Revenues Total:	**$ 16,260,202**	**$ 27,373,000**	**68.3%**
Property Tax	*$ 1,000,000*	*$ 5,800,000*	*480.0%*
Operating Revenues	*$ 9,701,500*	*$ 9,683,000*	*-0.2%*
Transfers In (General Fund)	*$ 5,558,702*	*$ 4,500,000*	*-19.0%*
GO Bonds (Parks)	*$ -*	*$ 7,390,000*	*-*
Expenditures Total:	**$ 16,260,202**	**$ 27,298,824**	**67.9%**
Operating Expenses	*$ 15,380,202*	*$ 18,600,324*	*20.9%*
Transfers Out	*$ 880,000*	*$ 1,108,500*	*26.0%*
Capital/Debt Services	*$ -*	*$ 7,590,000*	*-*

**In the FY2027 Proposed Budget, the Greenways Division was moved to the Parks Fund*

Recent General Fund(s) Cost Saving Activities

- In FY26, applied for and awarded Grant of $690,000 that will cover increased body camera costs over the next 5 fiscal years
- In-House Legal Services have reduced budgeted expenditures for outside counsel by over $200,000 focusing on handling litigation in-house
- Fire Department has saved $126,000 in FY26 conducting OSFM courses in-house and projects savings of $150,000 in FY27
- In FY27, reduced CMO contractual services budget by $147,000
- In FY27, internally audited the City's software services in an effort to identify underutilized services that could eliminated or consolidated
- In FY26, begin re-evaluating the scale of planned improvements for City Parks, prioritizing targeted improvements instead of whole renovations.

Recent General Fund(s) Cost Savings Activities

- In FY26, the Parks and Recreation Department continues to collect and analyze operational data to evaluate operational effectiveness with respect to usage of Parks' facilities and programming. Their staff used this data to recommend reallocations to staffing, and cost savings, in the FY27 budget.
- Increased investment in our workers' compensation and safety programs over the past several years to reduce the frequency workplace injuries and associated costs of lost employee time and payouts.
- In FY26, initiated a 2% cost reduction exercise across departments that reduced non-personnel operating costs by $400,000 in the General Fund. Mainly contractual services, training, and maintenance services.
- In FY26, eliminated merit increases for non-union staff, $500,000, savings that continue to help contain non-union personnel costs in the 27 Budget

General Fund Vacancy Rate Over Time

- **FY2024 -** Increased the target vacancy rate from 2% ($1,850,000) to 4% ($3,700,000) in the General Fund and slowed hiring to maximize savings.
- **FY2025 -** Higher than anticipated savings in FY2024 and increased the target to 6% ($5,335,000). However, the budget also included an increase to budgeted Police Overtime and compensatory time of $800,000, some of which was likely driven by the slowdown in hiring.
- **FY2026 -** Determined that operationally the 6% vacancy rate was no longer achievable without impacts to services/coverage, particularly for public safety positions in Police and Fire, and reduced the target to 4% ($3,400,000).
- **FY2027 -** Further reduced the target vacancy rate to 3% ($2,686,616) to align with recent hiring trends and the proposed elimination of several vacant positions.

Topics

1. Overall Budget
2. General Fund
   - Tax Rate Increases
   - Public Safety Pensions
3. Parks and Recreation Fund
4. Key Budget Insights
   - Property Tax Levy
   - Staffing Levels
   - Capital Improvement Program
   - Increases in Water and Solid Waste
   - Other Fund Highlights
5. Budget Calendar

Overall Budget

Overall Budget Summary (FY 2024 - 2027)

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Proposed	% Change
Revenues	$ 336,187,521	$ 317,315,969	$ 338,636,161	$ 357,068,472	5.4%
Operating Transfers In	$ 27,180,010	$ 27,186,966	$ 31,581,322	$ 33,574,006	6.3%
Use of Fund Balance	$ 10,532,793	$ 12,478,221	$ 13,242,296	$ 6,325,000	-52.2%
TOTAL	**$ 373,900,324**	**$ 356,981,156**	**$ 383,459,779**	**$ 396,967,478**	**3.5%**
Expenditures	$ 355,504,626	$ 338,705,108	$ 342,108,097	$ 348,977,295	2.0%
Operating Transfers Out	$ 52,750,194	$ 56,783,310	$ 61,904,799	$ 63,897,483	3.2%
TOTAL	**$ 408,254,820**	**$ 395,488,418**	**$ 404,012,896**	**$ 412,874,778**	**2.2%**
EXCESS/(DEFICIT)	**$ (34,354,496)**	**$ (38,507,262)**	**$ (20,553,117)**	**$ (15,907,300)**	**-22.6%**

- Revenues increase by 5.4% in line with increases to economy based revenues, tax/fee increases, and addition of the Grants Fund.
- Expenses increase by 2% in line with salary and wage increases, increases to health insurance costs, and addition of the Grants Fund.
- Budget aims to better align revenues and expenses and reduce the use of excess reserves not as available as in previous years.

General Fund

General Fund Summary (FY 2024 - FY 2027)

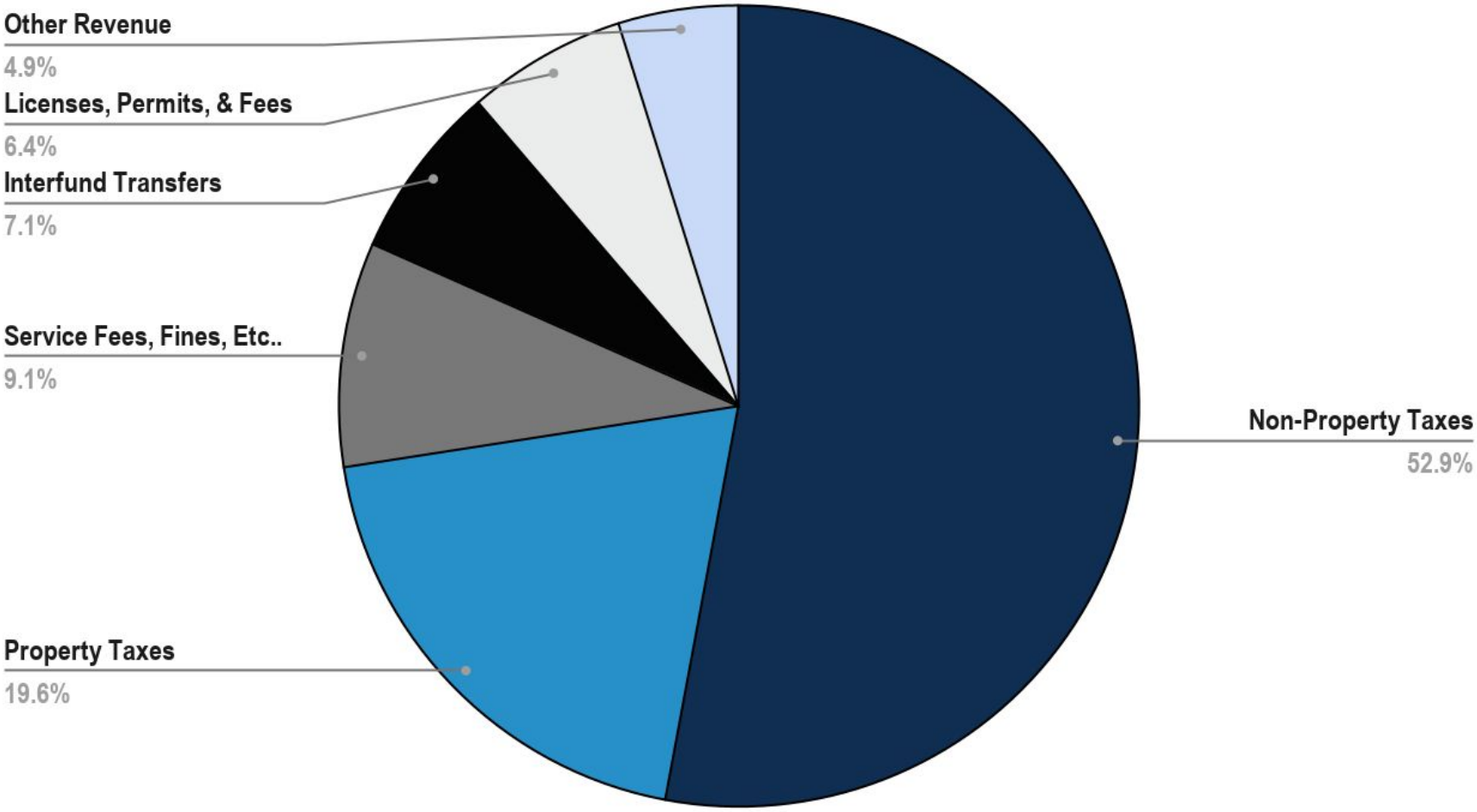
	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	% Change
Revenues	$ 123,481,586	$ 129,846,245	$ 124,645,336	$ 132,899,636	6.6%
Operating Transfers In	$ 9,973,390	$ 10,381,740	$ 11,090,182	$ 10,942,496	-1.3%
Revenue TOTAL	**$ 133,454,976**	**$ 140,227,985**	**$ 135,735,518**	**$ 143,842,132**	**6.0%**
Expenditures	$ 109,476,759	$ 113,331,458	$ 105,464,449	$ 106,723,271	1.2%
Operating Transfers Out	$ 34,450,784	$ 37,946,944	$ 42,265,279	$ 43,177,077	2.2%
Expenditure TOTAL	**$ 143,927,543**	**$ 151,278,402**	**$ 147,729,728**	**$ 149,900,348**	**1.5%**
Net Surplus/(Deficit)	**$ (10,472,567)**	**$ (11,050,417)**	**$ (11,994,210)**	**$ (6,058,216)**	**-49.5%**
Use of Fund Balance	**$ 10,532,793**	**$ 11,085,000**	**$ 12,050,000**	**$ 6,070,000**	**-49.6%**

Note: Beginning in FY 2026, the Parks and Recreation Department was moved to a separate fund.

- Revenues increase by 6.0% due to increases in economic activity and targeted tax rate increases (streaming, rideshare, natural gas use, etc.).
- Expenses increase by 1.5% primarily for wage increases and health insurance.

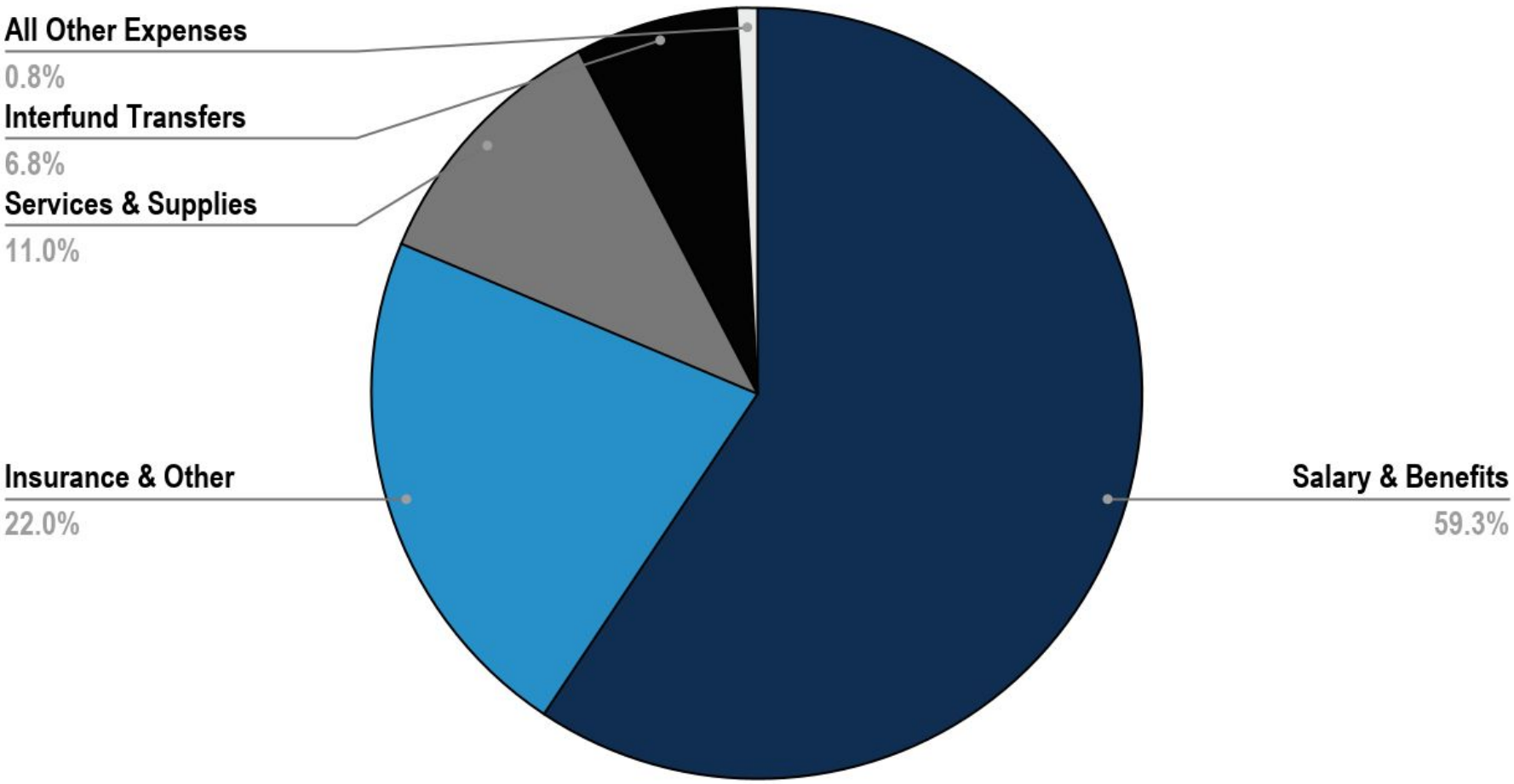
General Fund

Revenue Summary



General Fund

Expense Summary



General Fund

- **Public Safety Pensions** - Actuarial numbers shows slight decrease of $70,000 at $30.3M in FY 2027
- **Wage Increases** - Budget includes 2% wage increases given uncertainty around collective bargaining contracts.
- **Health Insurance** - Budget includes a 17% increase in health insurance rates given claim experience and increased utilization of weight loss medications.
- **Vehicle Replacements** - Budget includes a $1 million increase in vehicle replacements that have been covered by ARPA and ARPA interest since 2022.
- **Operating Requests - Net increase of $990,000 in non-personnel expenses including the items below**
  - **$400,000 -** Economic development spending increase (note that $1 million in additional spending was recommended by the Economic Development Committee)
  - **$400,000** - Rightsizing the budget for electricity costs and building maintenance.
  - **$370,000** - Zoning Code update to span through 2028.
  - **$150,000** - Resources for cybersecurity and data loss prevention.

General Fund

Budget Balancing Worksheet (FY 2027)

General Fund Budget Balancing - FY 2027 Proposed			
General Fund Summary	**Revenues**	**Expenses**	**NET**
Baseline Budget:	$ 140,892,132	$ 145,870,781	**$(4,978,649)**
Proposed Changes (detail below):	$ 9,020,000	$ 4,029,567	**$ 4,990,433**
Use of Excess Reserves	$ 6,070,000		
Rideshare Tax Increase	$ 1,500,000		
Streaming Tax (Amusement) Increase	$ 1,200,000		
Natural Gas Use Tax Increase	$ 750,000		
Real Estate Transfer Tax Increases	$ 500,000		
Property Tax Reduction (Corporate Levy)	$ (1,000,000)		
Transfer to Parks Fund (Expense)		$ 4,500,000	
Increase transfer to Equipment Replacement		$ 780,000	
Reduce Vacancy Rate from 4% to 3%		$ 738,022	
Transfer to Special Assessment Fund		$ 600,000	
Admin Services Items		$ 550,000	
Economic Development Spending		$ 400,000	
Admin Services Position Increase Cost		$ 51,545	
Police Vehicle Storage Savings		$ (100,000)	
Services & Supply Reductions from FY26		$ (897,000)	
Greenways Reallocation to Parks Fund		$ (2,593,000)	
General Fund - Proposed Budget Total:	**$ 149,912,132**	**$ 149,900,348**	**$ 11,784**

Tax Increases

Fee	Change	Explanation
Amusement Tax: Streaming Services	5% → 10%	Consistent with rate imposed by Chicago (10.25%).
Natural Gas Use Tax	2.5¢ → 5¢ Per Therm	Aligns with neighboring communities (i.e. Skokie, Arlington Heights, Buffalo Grove, Winnetka) and supports the City's CARP goals.
Transportation Network Provider Tax	Shared Ride: 20¢ → 50¢ Solo Ride: 45¢ → 75¢	New rate is still notably lower than the rate imposed by Chicago ($1.13).
Real Estate Transfer Tax - Top Tiers' Rates $X per $1,000 in Value	Sale Price: $1.5M - $5M $7 → $8 per $1,000 Sale Price: $5M+ $9 → $10 per $1,000	Increases the tax rates for higher value property sales. Passage of a city-wide referendum, or public vote, would be needed before enacting this increase.
Real Estate Transfer Tax - Exempt Charge	$100 → $500	Some properties are "Exempt" from the Real Estate Transfer Tax when sold, instead paying an administrative charge for a transfer stamp. This would increase that charge.

Public Safety Pensions

	2023	2024	2025	2026	2027
Police Pension Contrib.	$ 13,295,458	$ 13,215,001	$ 15,785,426	$ 16,176,012	$ 16,176,012
Fire Pension Contrib.	$ 11,793,978	$ 12,355,183	$ 13,810,918	$ 14,147,465	$ 14,147,465
TOTAL:	**$ 25,089,436**	**$ 25,570,184**	**$ 29,596,344**	**$ 30,323,477**	**$ 30,323,477**
Property Tax Levy	$ 19,990,105	$ 19,990,105	$ 19,990,105	$ 19,990,105	$ 19,990,105
Other Funding Sources	$ 5,099,331	$ 5,580,079	$ 9,606,239	$ 8,381,972	$ 8,027,172
PPRT	$ -	$ -	$ -	$ 1,951,400	$ 2,306,200
Funding Target (%)	90%	100%	100%	100%	100%

**Per Resolution 12-R-26, 88.7% of PPRT Revenue will be part of the the City's public saftey pension conribution. FY 2027 Estimate assumes PPRT at $2.6M total revenue, awaiting actuarial study.*

- City is still awaiting the actuarial study and is unable to plan 2027 contribution.
- City will have contributed $37.7 million from fund balance to the public safety pension funds from 2023 - 2027 without raising the pension tax levy.
- Unlikely this will remain a sustainable approach

Parks and Recreation Fund

Parks and Recreation Fund Summary (FY 2026 - FY 2027)

	2026 Adopted	2027 Proposed	% Change
Revenues	$ 10,701,500	$ 15,483,000	44.7%
Operating Transfers In	$ 5,558,702	$ 4,500,000	-19.0%
GO Bonds (Parks)	$ -	$ 7,390,000	-
TOTAL:	**$ 16,260,202**	**$ 27,373,000**	**68.3%**

Operating Expenses	$ 15,380,202	$ 18,600,324	20.9%
Operating Transfers Out	$ 880,000	$ 1,108,500	26.0%
Capital/Debt Services	$ -	$ 7,590,000	-
TOTAL:	**$ 16,260,202**	**$ 27,298,824**	**67.9%**

- FY 2027 proposed budget includes addition of the Greenways Division and maintenance, capital, and debt service for community parks and recreation centers.

- The budget includes a mix of program fees (48%), property taxes (29%), and General Fund support (23%) to cover operating expenses.

Staffing Levels

Department	Position	FTE Eliminated	FTE Added
15 City Manager's Office	Manager of Org Performance	-1.00	
	Payroll/Pension Administrator	-1.00	
19 Admin Services	Management Analyst	-1.00	
	FOIA Analyst		1.00
21 Community Development	Planning & Policy Supervisor	-1.00	
	PRO Housing Planner		1.00
24 Health & Human Services	Workforce Development Coordinator	-1.00	
30 Parks and Recreation	Clerk III	-0.75	
	Facilities Supervisor	-0.40	
	Recreation Program Coordinator	-0.60	
	Recreation Program Coordinator	-1.00	
	Youth & Family Program Coordiantor	-1.00	
	Youth & Family Program Manager	-1.00	
	Advanced Team Coach (Gymnastics)		0.60
	Food Services Coordinator		1.00
	Community Response Division Manager		1.00
	Outreach Supervisor		1.00
40 Public Works	Manager of Field Services	-1.00	
48 Library	Human Resources Manager	-1.00	
	Volunteer Services Coordinator	-0.67	
All Departments	Cumulative FTE Adjustments to PT Positions	-0.66	
	Totals	-13.08	5.60
	Cumulative FTE Change	-7.48	

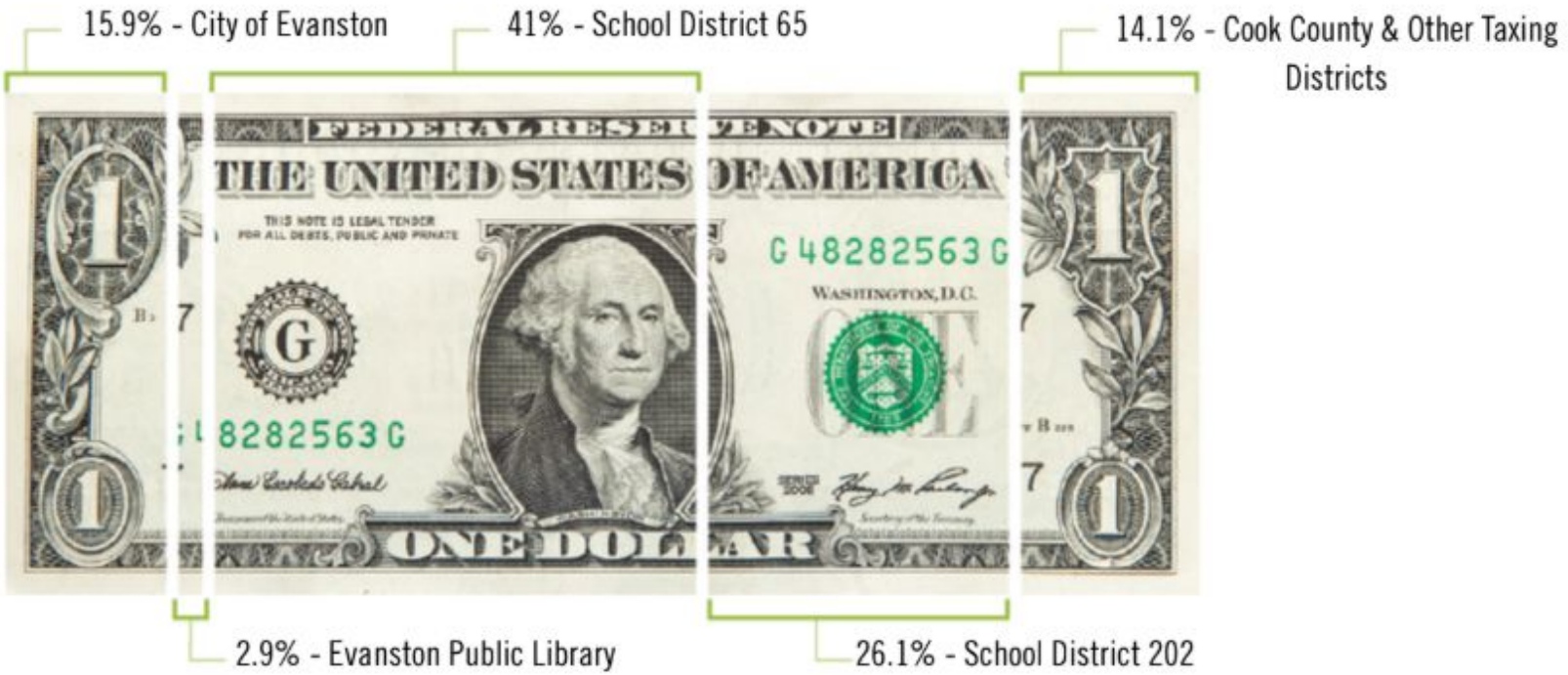
- Elimination of vacant FTE at the City (6) and Library (1.67).
- Reorganization in Parks and Recreation resulting in net reduction of 1.15 FTE.
- New position in Community Development fully covered with Pro Housing Grant Funds.
- New FOIA Analyst covered with reduction in Management Analyst in Admin Services.

2027 Proposed Budget - Property Tax Levy

Tax Levies	2023 Adopted Tax Levy (FY 2024)	2024 Adopted Tax Levy (FY 2025)	2025 Adopted Tax Levy (FY 2026)	2026 Proposed Tax Levy (FY 2027)	2026 Levy vs. 2025 Levy (FY2027 vs. FY2026)	
					Change ($)	Change (%)
General Fund Tax Levy	$ 9,057,297	$ 9,057,297	$ 9,949,797	$ 9,399,797	$ (550,000)	-5.5%
Parks and Recreation Levy	$ -	$ -	$ 1,000,000	$ 5,800,000	$4,800,000	480.0%
Human Services Fund	$ 3,360,000	$ 3,360,000	$ 6,150,000	$ 5,625,000	$ (525,000)	-8.5%
General Assistance Fund	$ 1,050,000	$ 1,050,000	$ 750,000	$ 1,275,000	$ 525,000	70.0%
Solid Waste Fund	$ 1,332,500	$ 1,332,500	$ 450,000	$ -	$ (450,000)	-100.0%
Debt Service (City)	$12,766,093	$12,766,093	$12,766,093	$14,104,532	$1,338,439	10.5%
Fire Pension Fund	$ 9,598,610	$ 9,598,610	$ 9,598,610	$ 9,598,610	$ -	0.0%
Police Pension Fund	$10,391,495	$10,391,495	$10,391,495	$10,391,495	$ -	0.0%
Total City Levy	**$47,555,995**	**$47,555,995**	**$51,055,995**	**$56,194,434**	**$5,138,439**	**10.1%**
Library Fund	$ 8,213,664	$ 8,624,347	$ 9,486,782	$ 9,723,951	$ 237,169	2.5%
Debt Service (Library)	$ 574,677	$ 576,946	$ 547,822	$ 626,976	$ 79,154	14.4%
Total Library Levy	**$ 8,788,341**	**$ 9,201,293**	**$10,034,604**	**$10,350,927**	**$ 316,323**	**3.2%**
Total Levy (City & Library)	**$56,344,336**	**$56,757,288**	**$61,090,599**	**$66,545,361**	**$5,454,762**	**8.9%**

2027 Proposed Budget – Property Tax Levy

For every dollar you pay in property tax, the City receives 16 cents.



2027 Proposed Budget – Proposed Property Tax Impact (2025 Tax Rates)

Market Value	10% Market Assessed Value	Equalized Value*	Estimated City/Library 2025 Tax Levy	Projected City/Library 2026 Tax Levy (with 8.9% Increase)	Estimated Increase (Annual)
$250,000	$25,000	$75,750	$1,047.47	$1,141.02	$93.55
(Median) $481,200	$48,120	$145,804	$2,016.17	$2,196.23	$180.06
$750,000	$75,000	$227,250	$3,142.41	$3,423.06	$280.64
$1,000,000	$100,000	$303,000	$4,189.88	$4,564.07	$374.19

*Does not account for homeowner or other exemptions

2027 Proposed Budget – Property Tax Rate

	Home Value	2025 Avg Composite Rate	Approximate Tax Bill for Composite Rate	Approximate Tax Bill for City + Library + Park District	Approximate Tax Bill for Elem. & High School Districts	Approximate Tax Bill for All Other Taxing Districts
Oak Park	$ 481,200	11.6646	$ 17,007.41	$ 4,166.05	$ 10,865.28	$ 1,976.08
Palatine	$ 481,200	8.7467	$ 12,753.00	$ 2,413.78	$ 8,438.82	$ 1,900.40
Skokie	$ 481,200	8.6014	$ 12,541.15	$ 1,802.28	$ 9,591.11	$ 1,147.77
Arlington Heights	$ 481,200	8.3389	$ 12,158.42	$ 2,431.13	$ 7,807.49	$ 1,919.80
Park Ridge	$ 481,200	8.2597	$ 12,042.94	$ 1,815.69	$ 8,622.53	$ 1,604.71
Bloomington*	$ 481,200	8.0679	$ 12,811.50	$ 1,946.68	$ 7,783.86	$ 3,080.96
Des Plaines	$ 481,200	7.9658	$ 11,614.42	$ 2,083.24	$ 7,940.32	$ 1,590.86
Evanston**	$ 481,200	7.3690	$ 10,744.27	$ 2,016.17	$ 7,213.78	$ 1,514.32

*Bloomington uses McLean County's calculation for a property's EAV at 33.33% of market value, which differs from Cook County

**Evanston Municipality rate also includes the General Assistant property tax levy.

Note: Total taxes for this table do not include homeowner or other exemptions.

2027 Proposed Budget – Property Tax Rate

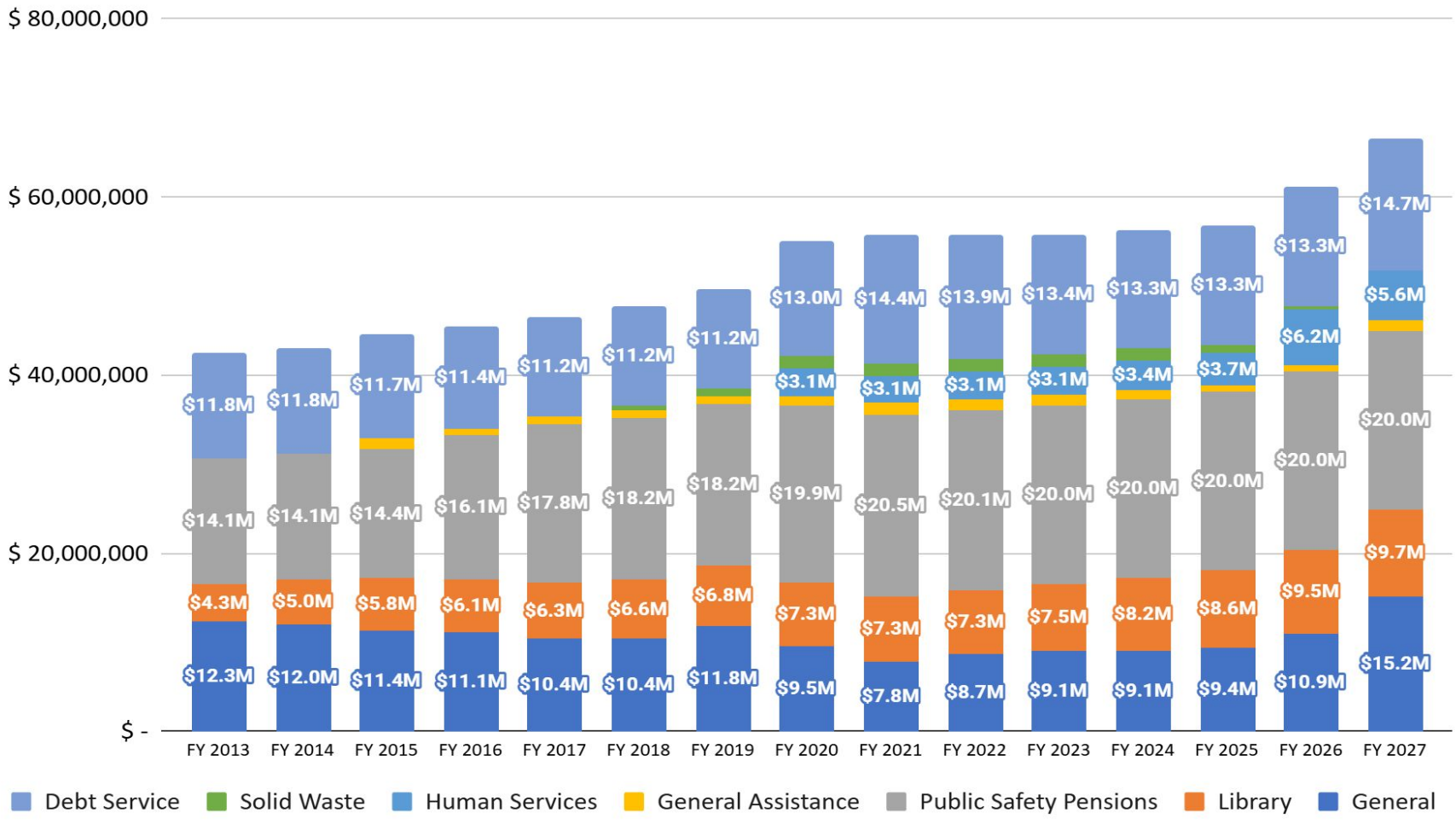
	2025 Avg Composite Rate	2025 Municipality Rate	2025 Park District Rate	2025 Library Rate	City + Library + Park District Rate	City + Library + Parks as % of Composite Rate
Oak Park	11.6646	1.7599	0.5686	0.5288	2.8573	24.50%
Arlington Heights	8.3389	0.8878	0.4275	0.3521	1.6674	20.00%
Palatine	8.7467	0.7793	0.5689	0.3073	1.6555	18.93%
Evanston*	7.3690	1.1683**	0.0000	0.2145	1.3828	18.77%
Des Plaines	7.9658	0.8268	0.4075	0.1945	1.4288	17.94%
Bloomington*	8.0679	0.9616	0.0000	0.2643	1.2259	15.19%
Park Ridge	8.2597	0.6103	0.4561	0.1789	1.2453	15.08%
Skokie	8.6014	0.4479	0.3859	0.4023	1.2361	14.37%

*Evanston and Bloomington have a Parks Department, not a separate Park District

**Evanston Municipality rate also includes General Assistance property tax levy

2027 Proposed Budget – Property Tax Impact

Property Tax Levy (FY 2013 - FY 2027)



Capital Improvement Plan by Fund

Full details for FY 2027 proposed capital projects can be found on the budget website (*cityofevanston.org/government/budget/*) or Public Works' CIP Dashboard

Fund / Source	FY 2027 CIP Expenditures
130 - Parks and Recreation Fund	$ 7,390,000
187 - Library Capital Improvement Fund	$ 255,000
200 - Motor Fuel Tax Fund	$ 4,800,000
215 - CDBG Fund	$ 450,000
330 - Howard Ridge TIF Fund	$ 100,000
335 - West Evanston TIF Fund	$ 1,550,000
345 - Chicago-Main TIF Fund	$ 840,000
365 - Five Fifths TIF Fund	$ 220,000
415 - Capital Improvements Fund	$ 18,930,000
420 - Special Assessment Fund	$ 720,000
505 - Parking Fund	$ 1,500,000
510 - Water Fund	$ 40,875,000
515 - Sewer Fund	$ 8,650,000
Total - 2027 Budgeted CIP	**$ 86,280,000**
Large Facility Projects, Funding TBD	$ 2,300,000
Pass Through Grant Projects	$ 11,400,000
Grand Total - 2027 CIP	**$ 99,980,000**

Capital Improvement Plan Funding Sources

Funding Source	2027
Bonds	**$ 47,446,000**
Water Fund-Abated Bonds	$ 25,301,000
GO Bonds	$ 21,020,000
Rollover 2026 GO Bonds	$ 1,125,000
Grants and Forgivable Loans	**$ 28,867,000**
Pass-Through Grants	$ 11,400,000
Water IEPA SRF	$ 10,642,000
Other Non-Bond Capital	$ 3,675,000
Sewer IEPA SRF	$ 2,700,000
CDBG	$ 450,000
Local Sources	**$ 21,367,000**
Water / Sewer Fund Reserves	$ 10,882,000
MFT	$ 4,800,000
TIF Funds	$ 2,710,000
Parking	$ 1,500,000
Special Assessment	$ 720,000
Crown Maintenance	$ 400,000
Library Fund	$ 255,000
Sidewalk Resident Share	$ 100,000
Large-Scale Facilities, TBD	**$ 2,300,000**
Total	**$ 99,980,000**

Rate Adjustments

Fee	Change	Reason	Impact on Evanston Resident
Solid Waste Fund: Franchise Fees - Commercial	+5%	Increase fund revenue to reduce operating deficit.	-
Solid Waste Fund: Residential Trash Service Fees	**Overall | +9%** 95 Gal. | + 4.6% 65 Gal. | + 11.4% 35 Gal. | + 11.3% Condo | + 11.7 % Apartment | + 18.1%	Increase fund revenue to reduce operating deficit.	**Customer Increase per Year** 95 Gal. | +$15.00 65 Gal. | +$19.20 35 Gal. | +$16.20 Condo | +$16.20 Apartment | +$6.00
Solid Waste Fund: Bag Tax	+$0.05	Increase fund revenue to reduce operating deficit. Increasing this fee is consistent with the City's CARP goals.	$0 if no bags are used in a transaction.
Water Fund: Residential Water Rate	+25%	Cost required to meet federal and state mandates to replace lead service lines and local goals to replace aging water mains.	+$135/household per year

Other Fund Highlights

- **Human Services Fund**
  - Property tax decrease to offset a needed increase in the General Assistance Fund.

- **Dempster Dodge TIF Fund**
  - Fund expected to close at the end of 2027 and transfer all remaining debt service requirements to the Debt Service Fund.

- **Grants Fund**
  - "PRO Housing Fund" was expanded to include other State and Federal grant projects including DCEO Urban Shelter, ESG, Brownfield, Stretch Code.

- **Special Assessments Fund**
  - Long waiting list of alleys to be paved. Increasing the amount of work performed annually would require additional funding, potentially an increase to the bond issuance.

- **American Rescue Plan Act (ARPA) Fund**
  - All remaining dollars allocated to Evanston will be spent in early 2027 and then the fund will be closed out.

Budget Calendar

- **April - October 2026:** Staff work with departments to draft FY 2027 budget.
- **April 2026:** Preliminary meeting with Finance and Budget Committee
- **May 2026:** Staff meet with elected officials to discuss FY 2027 budget.
- **July 2026:** Fund Balance review with Finance and Budget Committee
- **July 2026:** Staff meet with elected officials to discuss FY 2027 budget.
- **August 2026:** 2026/2027 Budget review with Finance and Budget Committee
- **Tuesday, October 6:** 2027 Proposed Budget available on City Website
- **Wednesday, October 7:** Budget Discussion with Finance and Budget Committee
- **Monday, October 12:** Budget Discussion at City Council
- **Monday, October 26:** Budget Public Hearing at City Council
- **Thursday, October 29:** Budget Discussion with Special Finance & Budget Committee

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- **October - November:** Budget Ward Meetings
- **Monday, November 2:** Truth in Taxation Hearing at City Council
- **Wednesday, November 4:** Regular Finance and Budget Committee meeting
- **Monday, November 9:** Budget Discussion & Introduction of Tax Levy Ordinances at City Council
- **Monday, November 23:** Target Adoption of 2027 Budget by City Council
- **Late December:** Tax Levy Filing Deadline

https://www.cityofevanston.org/budget/