

78-O-24

AN ORDINANCE

**Levying Taxes in the City of Evanston, County of Cook,
and State of Illinois, for the Fiscal Year Beginning
January 1, 2025 and Ending December 31, 2025**

WHEREAS, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, which said Budget document was reviewed at a public hearing and copies of which said Budget document have been posted on the city website at www.cityofevanston.org/budget

WHEREAS, said Budget document contains the expenditures to be made with the monies collected through taxation and other sources during said fiscal year; and

WHEREAS, the City of Evanston, Illinois, is a Home Rule unit of local government pursuant to the terms and provisions of Article VII of the 1970 Constitution of the State of Illinois, which said Constitution, in Section 6(a) thereof, grants unto the City of Evanston as a Home Rule unit of local government the power to tax;

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:

SECTION 1: That, in order to meet expenses and liabilities of the City of Evanston, Illinois, for the current fiscal year beginning January 1, 2025, there is hereby levied on all real property subject to taxation within the corporate limits of said City of Evanston as assessed and equalized for the year 2024 the sum of thirty-four million, nine hundred twelve thousand, seven hundred twenty dollars (\$34,912,720), being the total of the budget legally made plus allowances for allowable collection losses

(2.50%), which are to be collected from the tax levy of the City of Evanston for the year 2024 and all corporate purposes appropriated and specifically referred to in the FY 2025 Proposed Budget to the City Council. Budgeted Funds are to be collected from the tax levy of the current fiscal year of the City of Evanston, Illinois, for:

General Corporate Levy (per FY 25 proposed budget)	\$8,371,551
IMRF Pension Levy (per FY25 proposed budget)	\$1,320,549
Human Services Fund Levy (per FY 25 proposed budget)	\$3,743,590
Solid Waste Fund Levy (Per FY 25 proposed budget)	\$974,359
Fire Pension Levy (per FY 25 proposed budget)	\$9,844,728
Police Pension Levy (per FY25 proposed budget)	\$10,657,944
Total Levy (excluding Debt Service, General Assistance and Library)	\$34,912,720

*Cook County will levy **debt service including 3% loss factor** based on the debt amortization schedules and 2024 abatements filed with Cook County.

The specific amounts hereby levied for the various purposes and funds are designated by being placed in separate columns under the heading "To Be Raised By Taxation," and are identified in that manner on the following pages of this Ordinance.

SECTION 2: That there be budgeted for the City of Evanston: A) eight million, three hundred and seventy-one thousand, five hundred and fifty-one dollars (\$8,371,551) for the General Corporate Purposes; B) one million three hundred twenty thousand, five hundred forty-nine dollars (\$1,320,549) for the Illinois Municipal Retirement Fund Pension (IMRF); C) three million seven hundred forty-three thousand five hundred ninety dollars (\$3,743,590) for the Human Services Fund; D) nine hundred seventy-four thousand, three hundred fifty-nine dollars (\$974,359) for the Solid Waste Fund; E) nine million, eight hundred forty-four thousand seven hundred twenty-eight

dollars (\$9,844,728) for the Fire Pension Fund; and F) ten million, six hundred fifty-seven thousand, nine hundred forty-four dollars (\$10,657,944) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy Filing with Cook County FY 2025 Budget – Tax Levy Year 2024 to be Received in FY 2025, attached hereto.

SECTION 3: That the foregoing recitals are found as fact and made a part hereof.

SECTION 4: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 5: That this Ordinance 78-O-24 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: November 25, 2024 Approved:

Adopted: November 25, 2024 November 25, 2024

Daniel Biss
Daniel Biss, Mayor

Attest:

Approved as to form:

Stephanie Mendoza
Stephanie Mendoza, City Clerk

Alexandra B. Ruggie
Alexandra Ruggie, corporation Counsel



**Exhibit A
General Fund Tax Levy**

Department	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
13 - CITY COUNCIL				
	Salary and Benefits*	\$ 448,913.88	\$ 448,913.88	\$ -
	Services and Supplies	\$ 140,100.00	\$ 140,100.00	\$ -
	Miscellaneous	\$ 1,250.00	\$ 1,250.00	\$ -
	Department Total: CITY COUNCIL	\$ 590,263.88	\$ 590,263.88	\$ -
14 - CITY CLERK				
	Salary and Benefits*	\$ 290,900.00	\$ 290,900.00	\$ -
	Services and Supplies	\$ 206,500.00	\$ 206,500.00	\$ -
	Miscellaneous	\$ 34,375.00	\$ 34,375.00	\$ -
	Department Total: CITY CLERK	\$ 531,775.00	\$ 531,775.00	\$ -
15 - CITY MANAGER'S OFFICE				
	Salary and Benefits*	\$ 7,885,652.50	\$ 7,885,652.50	\$ -
	Services and Supplies	\$ 2,686,614.00	\$ 2,686,614.00	\$ -
	Capital Outlay	\$ 193,978.00	\$ 193,978.00	\$ -
	Insurance and Other Chargebacks	\$ 926,900.00	\$ 926,900.00	\$ -
	Contingencies	\$ 125,000.00	\$ 125,000.00	\$ -
	Miscellaneous	\$ 77,000.00	\$ 77,000.00	\$ -
	Interfund Transfers	\$ 100,000.00	\$ 100,000.00	\$ -
	Department Total: CITY MANAGER'S OFFICE	\$ 11,995,144.50	\$ 11,995,144.50	\$ -
17 - LAW				
	Salary and Benefits*	\$ 1,392,235.18	\$ 1,392,235.18	\$ -
	Services and Supplies	\$ 90,900.00	\$ 90,900.00	\$ -
	Department Total: LAW	\$ 1,483,135.18	\$ 1,483,135.18	\$ -
19 - ADMINISTRATIVE SERVICES				
	Salary and Benefits*	\$ 6,996,332.05	\$ 6,996,332.05	\$ -
	Services and Supplies	\$ 6,003,935.00	\$ 6,003,935.00	\$ -
	Capital Outlay	\$ 10,000.00	\$ 10,000.00	\$ -
	Interfund Transfers	\$ 300,000.00	\$ 300,000.00	\$ -
	Department Total: ADMINISTRATIVE SERVICES	\$ 13,310,267.05	\$ 13,310,267.05	\$ -
21 - COMMUNITY DEVELOPMENT				
	Salary and Benefits*	\$ 4,556,294.98	\$ 4,556,294.98	\$ -
	Services and Supplies	\$ 349,115.00	\$ 349,115.00	\$ -
	Miscellaneous	\$ 25,500.00	\$ 25,500.00	\$ -
	Department Total: COMMUNITY DEVELOPMENT	\$ 4,930,909.98	\$ 4,930,909.98	\$ -
22 - POLICE				
	Salary and Benefits*	\$ 32,458,450.52	\$ 27,987,148.64	\$ 4,471,301.88
	Services and Supplies	\$ 1,769,445.00	\$ 1,525,695.76	\$ 243,749.24
	Insurance and Other Chargebacks	\$ 378,500.00	\$ 326,359.87	\$ 52,140.13
	Community Sponsored Organizations	\$ 120,000.00	\$ 103,469.44	\$ 16,530.56
	Miscellaneous	\$ 158,433.00	\$ 136,608.12	\$ 21,824.88
	Interfund Transfers	\$ 1,085,000.00	\$ 935,536.23	\$ 149,463.77
	Department Total: POLICE	\$ 35,969,828.52	\$ 31,014,818.06	\$ 4,955,010.46
23 - FIRE MGMT & SUPPORT				
	Salary and Benefits*	\$ 19,475,275.00	\$ 16,792,465.67	\$ 2,682,809.33
	Services and Supplies	\$ 1,488,475.00	\$ 1,283,430.68	\$ 205,044.32
	Capital Outlay	\$ 33,000.00	\$ 28,454.10	\$ 4,545.90
	Insurance and Other Chargebacks	\$ 919,500.00	\$ 792,834.62	\$ 126,665.38
	Miscellaneous	\$ 389,000.00	\$ 335,413.45	\$ 53,586.55
	Interfund Transfers	\$ 977,100.00	\$ 842,499.95	\$ 134,600.05
	Department Total: FIRE MGMT & SUPPORT	\$ 23,282,350.00	\$ 20,075,098.46	\$ 3,207,251.54
24 - HEALTH				
	Salary and Benefits*	\$ 1,549,487.88	\$ 1,549,487.88	\$ -
	Services and Supplies	\$ 221,500.00	\$ 221,500.00	\$ -
	Miscellaneous	\$ 147,915.00	\$ 147,915.00	\$ -

Department	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
Department Total: HEALTH		\$ 1,918,902.88	\$ 1,918,902.88	\$ -
30 - PARKS AND RECREATION				
	Salary and Benefits*	\$ 8,968,559.63	\$ 8,968,559.63	\$ -
	Services and Supplies	\$ 5,294,112.00	\$ 5,294,112.00	\$ -
	Capital Outlay	\$ 82,000.00	\$ 82,000.00	\$ -
	Insurance and Other Chargebacks	\$ 486,500.00	\$ 486,500.00	\$ -
	Miscellaneous	\$ 196,325.00	\$ 196,325.00	\$ -
	Interfund Transfers	\$ 455,000.00	\$ 455,000.00	\$ -
Department Total: PARKS AND RECREATION		\$ 15,482,496.63	\$ 15,482,496.63	\$ -
40 - PUBLIC WORKS AGENCY				
	Salary and Benefits*	\$ 11,377,403.16	\$ 11,377,403.16	\$ -
	Services and Supplies	\$ 1,698,250.00	\$ 1,698,250.00	\$ -
	Capital Outlay	\$ 80,000.00	\$ 80,000.00	\$ -
	Insurance and Other Chargebacks	\$ 1,298,000.00	\$ 1,298,000.00	\$ -
	Interfund Transfers	\$ 1,540,000.00	\$ 1,540,000.00	\$ -
Department Total: PUBLIC WORKS AGENCY		\$ 15,993,653.16	\$ 15,993,653.16	\$ -
99 - NON-DEPARTMENTAL				
	Salary and Benefits*	\$ (5,335,195.00)	\$ (5,335,195.00)	\$ -
	Insurance and Other Chargebacks	\$ 29,596,344.00	\$ 29,596,344.00	\$ -
Department Total: NON-DEPARTMENTAL		\$ 24,261,149.00	\$ 24,261,149.00	\$ -
Expenditure Grand Totals*:		\$ 149,749,875.78	\$ 141,587,613.78	\$ 8,162,262.00

*Excludes IMRF, which is separately listed in Exhibit B

Total to be Levied (Gross Levy)	\$ 8,371,551.00
Loss Factor (2.50%)	\$ 209,289.00
Amount to be Raised by Taxes (Net Levy)	\$ 8,162,262.00

**Exhibit B
IMRF Tax Levy**

Department	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
13 - CITY COUNCIL	61710 - IMRF	\$ 4,054.90	\$ 639.31	\$ 3,415.59
Department Total: CITY COUNCIL		\$ 4,054.90	\$ 639.31	\$ 3,415.59
14 - CITY CLERK	61710 - IMRF	\$ 6,544.00	\$ 1,031.74	\$ 5,512.26
Department Total: CITY CLERK		\$ 6,544.00	\$ 1,031.74	\$ 5,512.26
15 - CITY MANAGER'S OFFICE	61710 - IMRF	\$ 233,437.96	\$ 36,804.43	\$ 196,633.53
Department Total: CITY MANAGER'S OFFICE		\$ 233,437.96	\$ 36,804.43	\$ 196,633.53
17 - LAW	61710 - IMRF	\$ 37,909.87	\$ 5,976.97	\$ 31,932.90
Department Total: LAW		\$ 37,909.87	\$ 5,976.97	\$ 31,932.90
19 - ADMINISTRATIVE SERVICES	61710 - IMRF	\$ 217,328.96	\$ 34,264.64	\$ 183,064.32
Department Total: ADMINISTRATIVE SERVICES		\$ 217,328.96	\$ 34,264.64	\$ 183,064.32
21 - COMMUNITY DEVELOPMENT	61710 - IMRF	\$ 147,319.37	\$ 23,226.75	\$ 124,092.62
Department Total: COMMUNITY DEVELOPMENT		\$ 147,319.37	\$ 23,226.75	\$ 124,092.62
22 - POLICE	61710 - IMRF	\$ 183,108.43	\$ 28,869.34	\$ 154,239.09
Department Total: POLICE		\$ 183,108.43	\$ 28,869.34	\$ 154,239.09
23 - FIRE MGMT & SUPPORT	61710 - IMRF	\$ 12,614.00	\$ 1,988.76	\$ 10,625.24
Department Total: FIRE MGMT & SUPPORT		\$ 12,614.00	\$ 1,988.76	\$ 10,625.24
24 - HEALTH	61710 - IMRF	\$ 50,508.49	\$ 7,963.30	\$ 42,545.19
Department Total: HEALTH		\$ 50,508.49	\$ 7,963.30	\$ 42,545.19
30 - PARKS AND RECREATION	61710 - IMRF	\$ 278,482.99	\$ 43,906.34	\$ 234,576.65
Department Total: PARKS AND RECREATION		\$ 278,482.99	\$ 43,906.34	\$ 234,576.65
40 - PUBLIC WORKS AGENCY	61710 - IMRF	\$ 357,217.42	\$ 56,319.81	\$ 300,897.61
Department Total: PUBLIC WORKS AGENCY		\$ 357,217.42	\$ 56,319.81	\$ 300,897.61
Expenditure Grand Totals:		\$ 1,528,526.39	\$ 240,991.39	\$ 1,287,535.00
	Total to be Levied (Gross Levy)	\$ 1,320,549.00		
	Loss Factor (2.50%)	\$ 33,014.00		
	Amount to be Raised by Taxes (Net Levy)	\$ 1,287,535.00		

Exhibit C
Human Services Fund Tax Levy

Fund	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
<i>176 - Human Services Fund</i>				
	61010 - REGULAR PAY	\$ 2,525,700.21	\$ 1,076,425.11	\$ 1,449,275.10
	61060 - SEASONAL EMPLOYEES	\$ 1,200,000.00	\$ 511,426.54	\$ 688,573.46
	61110 - OVERTIME PAY	\$ 130,800.00	\$ 55,745.49	\$ 75,054.51
	61510 - HEALTH INSURANCE	\$ 357,862.57	\$ 152,517.01	\$ 205,345.56
	61513 - VISION INSURANCE	\$ 602.92	\$ 256.96	\$ 345.96
	61615 - LIFE INSURANCE	\$ 917.52	\$ 391.04	\$ 526.48
	61625 - AUTO ALLOWANCE	\$ 4,793.00	\$ 2,042.72	\$ 2,750.28
	61626 - CELL PHONE ALLOWANCE	\$ 3,816.00	\$ 1,626.34	\$ 2,189.66
	61630 - SHOE ALLOWANCE	\$ 1,000.00	\$ 426.19	\$ 573.81
	61710 - IMRF	\$ 70,598.79	\$ 30,088.41	\$ 40,510.38
	61725 - SOCIAL SECURITY	\$ 156,139.10	\$ 66,544.73	\$ 89,594.37
	61730 - MEDICARE	\$ 36,749.00	\$ 15,662.01	\$ 21,086.99
	62295 - TRAINING & TRAVEL	\$ 10,000.00	\$ 4,261.89	\$ 5,738.11
	62360 - MEMBERSHIP DUES	\$ 500.00	\$ 213.09	\$ 286.91
	62490 - OTHER PROGRAM COSTS	\$ 210,000.00	\$ 89,499.64	\$ 120,500.36
	62491 - COMMUNITY INTERVENTION PROGRAM COSTS	\$ 60,000.00	\$ 25,571.33	\$ 34,428.67
	62502 - COMMUNITY MEMBER RELIEF/REFUGEE FUND	\$ 50,000.00	\$ 21,309.44	\$ 28,690.56
	62509 - SERVICE AGREEMENTS/ CONTRACTS	\$ 40,000.00	\$ 17,047.55	\$ 22,952.45
	62513 - COMMUNITY PICNIC-SPECIAL EVENTS	\$ 8,000.00	\$ 3,409.51	\$ 4,590.49
	65020 - CLOTHING	\$ 8,000.00	\$ 3,409.51	\$ 4,590.49
	65025 - FOOD	\$ 7,000.00	\$ 2,983.32	\$ 4,016.68
	65090 - SAFETY EQUIPMENT	\$ 2,000.00	\$ 852.38	\$ 1,147.62
	65095 - OFFICE SUPPLIES	\$ 10,150.00	\$ 4,325.82	\$ 5,824.18
	65110 - RECREATION SUPPLIES	\$ 10,000.00	\$ 4,261.89	\$ 5,738.11
	65546 - COMMUNITY GRANT PROGRAMS	\$ 1,456,348.00	\$ 620,679.19	\$ 835,668.81
Fund Total:		\$ 6,360,977.11	\$ 2,710,977.11	\$ 3,650,000.00
	Total to be Levied (Gross Levy)	\$ 3,743,590.00		
	Loss Factor (2.50%)	\$ 93,590.00		
	Amount to be Raised by Taxes (Net Levy)	\$ 3,650,000.00		

**Exhibit D
Solid Waste Fund Tax Levy**

Fund	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
<i>520 - Solid Waste Fund</i>				
	61001 - SALARY ADJUSTMENTS	\$ (111,780.00)	\$ (111,780.00)	\$ -
	61010 - REGULAR PAY	\$ 1,440,349.00	\$ 1,440,349.00	\$ -
	61110 - OVERTIME PAY	\$ 103,000.00	\$ 103,000.00	\$ -
	61510 - HEALTH INSURANCE	\$ 250,224.00	\$ 250,224.00	\$ -
	61513 - VISION INSURANCE	\$ 635.00	\$ 635.00	\$ -
	61615 - LIFE INSURANCE	\$ 503.00	\$ 503.00	\$ -
	61630 - SHOE ALLOWANCE	\$ 4,031.00	\$ 4,031.00	\$ -
	61710 - IMRF	\$ 61,681.00	\$ 61,681.00	\$ -
	61725 - SOCIAL SECURITY	\$ 88,657.00	\$ 88,657.00	\$ -
	61730 - MEDICARE	\$ 20,944.00	\$ 20,944.00	\$ -
	62295 - TRAINING & TRAVEL	\$ 9,000.00	\$ 9,000.00	\$ -
	62305 - RENTAL OF AUTO-FLEET MAINTENANCE	\$ 418,600.00	\$ 418,600.00	\$ -
	62360 - MEMBERSHIP DUES	\$ 500.00	\$ 500.00	\$ -
	62390 - CONDOMINIUM REFUSE COLL	\$ 493,138.00	\$ 493,138.00	\$ -
	62405 - SWANCC DISPOSAL FEES	\$ 694,299.00	\$ 694,299.00	\$ -
	62415 - RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	\$ 1,791,947.00	\$ 841,947.00	\$ 950,000.00
	62417 - YARD WASTE REMOVAL CONTRACTUAL COSTS	\$ 743,130.00	\$ 743,130.00	\$ -
	62509 - SERVICE AGREEMENTS/ CONTRACTS	\$ 44,000.00	\$ 44,000.00	\$ -
	62703 - BANK FEES	\$ 200.00	\$ 200.00	\$ -
	64540 - TELECOMMUNICATIONS - WIRELESS	\$ 5,000.00	\$ 5,000.00	\$ -
	65025 - FOOD	\$ 1,000.00	\$ 1,000.00	\$ -
	65055 - MATER. TO MAINT. IMP.	\$ 2,200.00	\$ 2,200.00	\$ -
	65085 - MINOR EQUIPMENT & TOOLS	\$ 5,500.00	\$ 5,500.00	\$ -
	65090 - SAFETY EQUIPMENT	\$ 3,300.00	\$ 3,300.00	\$ -
	65550 - AUTOMOTIVE EQUIPMENT	\$ 700,000.00	\$ 700,000.00	\$ -
	65625 - FURNITURE & FIXTURES	\$ 125,000.00	\$ 125,000.00	\$ -
	67107 - OUTREACH	\$ 30,000.00	\$ 30,000.00	\$ -
Fund Total:		\$ 6,925,058.00	\$ 5,975,058.00	\$ 950,000.00
	Total to be Levied (Gross Levy)	\$ 974,359.00		
	Loss Factor (2.50%)	\$ 24,359.00		
	Amount to be Raised by Taxes (Net Levy)	\$ 950,000.00		

**Exhibit E
Public Safety Pension Fund Tax Levies**

Fire Pension Fund Tax Levy

Fund	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
<i>Fire Pension Fund</i>				
	61715 - Pension Management Fees	\$ 175,000.00	\$ 41,516.47	\$ 133,483.53
	61755 - PENSION-ADMIN. EXPENSE	\$ 128,000.00	\$ 30,366.33	\$ 97,633.67
	61770 - RETIRED EMPLOYEES PENSION	\$ 8,010,000.00	\$ 1,900,268.11	\$ 6,109,731.89
	61775 - WIDOWS' PENSIONS	\$ 2,101,000.00	\$ 498,434.87	\$ 1,602,565.13
	61785 - DISABILITY PENSIONS	\$ 1,915,000.00	\$ 454,308.79	\$ 1,460,691.21
	61790 - SEPARATION REFUNDS	\$ 75,000.00	\$ 17,792.77	\$ 57,207.23
	61795 - QILDRO'S	\$ 180,000.00	\$ 42,702.65	\$ 137,297.35
Fund Total:		\$ 12,584,000.00	\$ 2,985,390.00	\$ 9,598,610.00
	Total to be Levied (Gross Levy)	\$ 9,844,728.00		
	Loss Factor (2.50%)	\$ 246,118.00		
	Amount to be Raised by Taxes (Net Levy)	\$ 9,598,610.00		

Police Pension Fund Tax Levy

Fund	Expense Classification	2025 Proposed Budget	Sources Outside Levy	2024 Tax Levy
<i>Police Pension Fund</i>				
	61715 - Pension Management Fees	\$ 375,000.00	\$ 160,295.25	\$ 214,704.75
	61755 - PENSION-ADMIN. EXPENSE	\$ 70,000.00	\$ 29,921.78	\$ 40,078.22
	61770 - RETIRED EMPLOYEES PENSION	\$ 13,900,000.00	\$ 5,941,610.44	\$ 7,958,389.56
	61775 - WIDOWS' PENSIONS	\$ 2,345,000.00	\$ 1,002,379.60	\$ 1,342,620.40
	61785 - DISABILITY PENSIONS	\$ 1,100,000.00	\$ 470,199.39	\$ 629,800.61
	61790 - SEPARATION REFUNDS	\$ 750,000.00	\$ 320,590.49	\$ 429,409.51
	61795 - QILDRO'S	\$ 75,000.00	\$ 32,059.05	\$ 42,940.95
Fund Total:		\$ 18,615,000.00	\$ 7,957,056.00	\$ 10,657,944.00
	Total to be Levied (Gross Levy)	\$ 10,657,944.00		
	Loss Factor (2.50%)	\$ 266,449.00		
	Amount to be Raised by Taxes (Net Levy)	\$ 10,391,495.00		