



OFFICE OF THE MAYOR
CITY OF CHICAGO

BRANDON JOHNSON
MAYOR

December 19, 2025

TO THE MEMBERS OF THE CITY COUNCIL

Ladies and Gentlemen:

I transmit herewith a Revenue Ordinance for the 2026 Budget Recommendations. This Ordinance safeguards the well-being of all Chicago residents by sustaining investments in housing, public safety, and economic opportunity. The revenue provisions contained herein ensure that the largest corporate entities operating within the City contribute an equitable share toward the cost of essential government functions, by re-establishing the Community Safety Surcharge, formerly the Employer Expense Tax, at an employer count of 500 or more full time employees at a rate of \$33/employee; revenue from this will go towards community safety programs and the establishment of a new community business grant program.

Ordinance averts significant reductions in municipal services and prevents layoffs of our greatest asset— our public servants. this measure expressly rejects reliance on the sale of involuntary debt to third-party collectors whose aggressive and predatory practices disproportionately burden working families across the city. Instead, the Ordinance advances a responsible and equitable fiscal framework.

By incorporating the Community Safety Surcharge and additional newly identified revenue measures from members of City Council, this package establishes a balanced and sustainable budget that maintains core services, protects the City's workforce, and provides for the full advance payment of pension obligations. This package would not be possible without the tireless commitment from every member of this body to collaborate on a budget that protects Chicago.

Very truly yours,

A handwritten signature in black ink, appearing to be "BJ", with a horizontal line extending to the right.

Mayor