

VILLAGE OF DOWNERS GROVE
Report for the Village Council Meeting
12/2/2025

SUBJECT:	SUBMITTED BY:
2025 Aggregate Tax Levy	Robin Lahey Finance Director

SYNOPSIS

The Council will pass ordinances establishing and abating certain tax levies on December 2, 2025. The levy must be filed by December 31, 2025.

STRATEGIC PLAN ALIGNMENT

The goals for 2025-2027 include *Steward of Fiscal, Environmental and Neighborhood Sustainability*.

FISCAL IMPACT

Without the abatement of any debt, the proposed levy is estimated to be \$32,750,519. However, it is recommended that tax levy abatements totaling \$6,746,328 which would abate all Village debt, be approved. Therefore, the net taxes to be raised by taxation for 2025 upon the taxable property are \$26,004,191 which includes the levy for the Village, Special Service Areas and the Public Library. The Village portion of the levy after abatements is estimated to be \$17,934,664. This levy amount is reflected in the FY26 budget.

UPDATE & RECOMMENDATION

This item was discussed at the November 18, 2025 Village Council meeting. Staff recommends approval on the December 2, 2025 Active Agenda.

BACKGROUND

The tax levy process requires the adoption of the motion presented in advance of the following:

- Publication of Truth in Taxation Notice and Announcement of Public Hearing 11/06/25
- Public Hearing on Tax Levy 11/18/25
- Adoption of Tax Levy 12/02/25
- Abatement of Certain Debt Levies 12/02/25
- Last day to file Levy with the County 12/31/25

Annually, the Village Council is required to levy taxes for the following 1) Village Services defined as corporate/police, fire protection, police pension, fire pension, the total amount of all General Obligation (G.O.) Bond payments due for the fiscal year, 2) Library operating and 3) all Special Services Areas.

Following the levy of taxes, the Council may *abate* or reduce the levy (reduce the property tax collections) for the specific amount that the Village has other resources available to pay for debt service. The amount to be abated is determined by the budget when specific revenues such as water revenues that are identified to pay for bonds issued to improve the water system, and revenues from stormwater and capital funds that are available and budgeted for debt service.

Levy	2025 recommended levy before abatements	2025 recommended levy after abatements
Corporate levy	2,586,645	2,586,645
Fire Protection levy	2,935,500	2,935,500
Fire Pension	5,690,158	5,690,158
Police Pension	5,750,837	5,750,837
Capital	971,524	971,524
Debt Service:		
GO Bonds, Series 2014	1,371,625	-
GO Bonds, Series 2015	512,500	-
GO Bonds, Series 2016	177,800	-
GO Bonds, Series 2019	486,000	-
GO Bonds, Series 2020	1,827,928	-
GO Bonds, Series 2022	2,370,475	-
Total Debt Service	6,746,328	-
Village Levy	24,680,992	17,934,664
Projected Village Tax Rate		0.5495
Library Operating	7,439,671	7,439,671
Special Service Area #6	119,856	119,856
Special Service Area #11	510,000	510,000
Total All Levies	32,750,519	26,004,191

VILLAGE OF DOWNERS GROVE
COUNCIL ACTION SUMMARY

INITIATED: Finance Director **DATE:** December 2, 2025
(Name)

RECOMMENDATION FROM: N/A **FILE REF:** _____
(Board or Department)

NATURE OF ACTION:

- ☒ Ordinance
- ☐ Resolution
- ☐ Motion
- ☐ Other

STEPS NEEDED TO IMPLEMENT ACTION:

Motion to adopt the "2025 AGGREGATE TAX
LEVY ORDINANCE", as presented



SUMMARY OF ITEM:

Adoption of this ordinance will establish the 2025 Downers Grove Tax Levy in the amount of \$24,680,991.76 for the Village of Downers Grove and \$7,439,671.00 for the Library.

RECORD OF ACTION TAKEN:

ORDINANCE NO. _____**2025 AGGREGATE TAX LEVY ORDINANCE**

An ordinance levying taxes for corporate purposes of the Village of Downers Grove, DuPage County Illinois for the fiscal year commencing on the first day of January, 2025 and ending on the thirty-first day of December, 2025.

BE IT ORDAINED by the Council of the Village of Downers Grove, DuPage County, Illinois, as follows:

SECTION 1. That a tax for the following sums of money, as listed below and detailed on the following pages, or as much thereof as may be authorized by law, to defray all expenses and liabilities of the Village, be and the same is hereby levied for the purpose specified against all taxable property in the Village of Downers Grove, DuPage County, Illinois, for the fiscal year commencing on the first day of January, 2025, and ending on the thirty-first day of December, 2025.

TAX LEVY FOR FISCAL YEAR 2025 BY FUNDS	
CORPORATE	\$3,558,169.00
FIRE PROTECTION	\$2,935,500.00
POLICE PENSION	\$5,750,837.00
FIRE PENSION	\$5,690,158.00
REFUNDING BOND SERIES 2014	\$1,371,625.00
REFUNDING BOND SERIES 2015	\$512,500.00
REFUNDING BOND SERIES 2016	\$177,800.00
STORMWATER BOND SERIES 2019	\$486,000.00
REFUNDING BOND SERIES 2020	\$1,827,927.76
GENERAL OBLIGATION BOND SERIES 2022	\$2,370,475.00
TOTAL VILLAGE OPERATIONS	\$24,680,991.76
PUBLIC LIBRARY-OPERATING	\$7,439,671.00
TOTAL ALL FUNDS	\$32,120,662.76

SECTION 2. That the Clerk of the Village of Downers Grove, DuPage County, Illinois is hereby directed to file with the County Clerk of DuPage County, Illinois, on or before the last Tuesday of December, A.D. 2025, a copy of this ordinance duly certified by said Village Clerk.

SECTION 3. That this ordinance shall be in full force and effect from and after its passage and approval as required by law.

SECTION 4. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Passed:

Mayor

Published:

Attest:

Village Clerk

Filed in the office of the County Clerk

this _____ day of _____, 20____

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