

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)

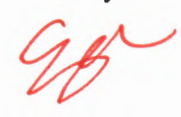
RECOMMENDATION FROM: N/A **FILE REF:** _____
(Board or Department)

NATURE OF ACTION:

- X Ordinance
- Resolution
- Motion
- Other

STEPS NEEDED TO IMPLEMENT ACTION:

A motion adopting Items G-N on the Active Agenda for ordinances for the levying of taxes for Special Service Area #4, #5, #7, #8, #9, #10, #12 and #13, commencing on the first day of January, 2025 and ending on the thirty-first day of December, 2025.



SUMMARY OF ITEM:

Adoption of these ordinances establish the tax levy for Special Service Area #4, #5, #7, #8, #9, #10, #12 and #13 in the amount of \$0.00.

RECORD OF ACTION TAKEN:

ORDINANCE NO. _____

**AN ORDINANCE FOR THE LEVYING OF TAXES FOR THE
FISCAL YEAR COMMENCING ON THE FIRST DAY OF
JANUARY, 2025 AND ENDING ON THE THIRTY-FIRST
DAY OF DECEMBER, 2025 FOR VILLAGE OF DOWNERS GROVE
SPECIAL SERVICE AREA #13 (KAPOVICH SUBDIVISION)**

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

SECTION 1. Findings. Village of Downers Grove Special Service Area #13 (Kapovich Subdivision), has been created by Ordinance 5951. Said Special Service Area #13 consists of the territory described in the Ordinance 5951 aforesaid. The Village of Downers Grove is now authorized to levy taxes for special services in said Special Service Area.

SECTION 2. That the total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area #13 is ascertained to be the sum of \$0.00.

SECTION 3. That \$0.00 be, and the same hereby is levied upon the taxable property, as defined in the Revenue Act of 1939 in Village of Downers Grove Special Service Area #13, and said tax to be levied for the fiscal year beginning January 1, 2025, and ending December 31, 2025.

SECTION 4. This tax is levied pursuant to Article VII, Sections 6A and 6L of the Constitution of the State of Illinois and Chapter 35, Illinois Compiled Statutes, Sec. 235/1, et seq. and pursuant to an Ordinance Establishing Village of Downers Grove Special Service Area #13.

SECTION 5. That there is hereby certified to the County Clerk of DuPage County, Illinois, the sum aforesaid, constituting said total amount and the said total amount of \$0.00, which said total amount the said Village of Downers Grove Special Service Area #13 requires to

be raised by taxation for the current fiscal year of said Village, and the Village Clerk, of said Village, is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this Ordinance.

SECTION 6. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 7. That this ordinance shall be in full force and effect from and after its passage and publication in pamphlet form as provided by law.

Mayor

Passed:

Published:

Attest: _____
Village Clerk