Proposed FY27 Budget

November 10, 2026

Proposed FY27 Budget

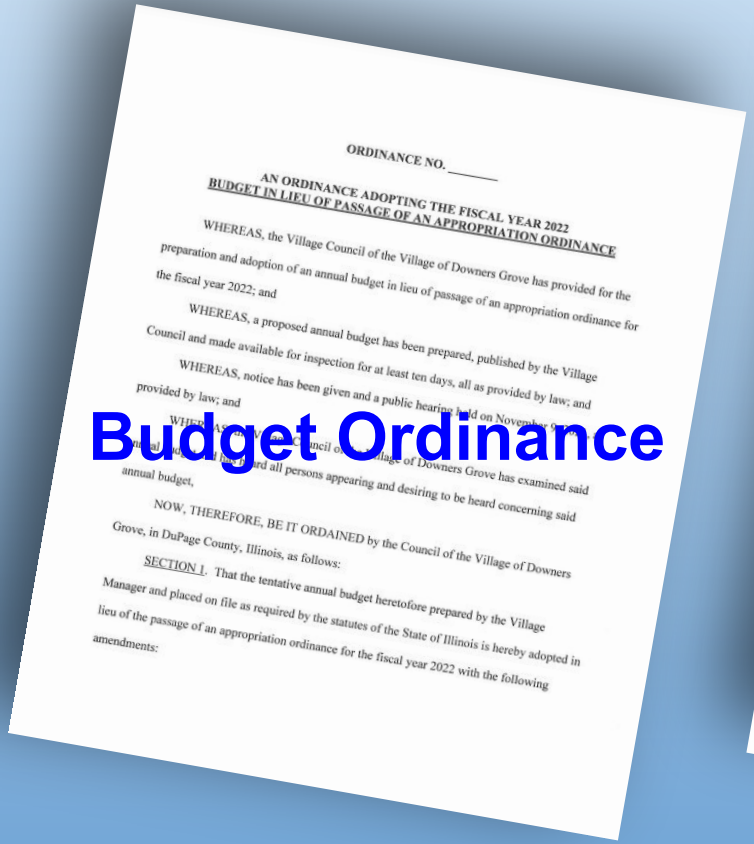
Presentation Agenda

- Introduction and Schedule
- FY26 Budget Closeout
- Proposed FY27 Budget
- DMC FY27 Budget

Budget Review and Approval Schedule

Budget Discussion & Public Hearing / Motion to Estimate Levy	Tuesday, Nov. 10
Budget Discussion at Coffee with the Council (Civic Center)	Saturday, Nov. 14
Budget Discussion / Tax Levy & Public Hearing	Tuesday, Nov. 17
Adopt Budget & Tax Levy / Budget Implementation Items	Tuesday, Dec. 1
Budget Implementation Items	Tuesday, Dec. 8

Budget Approvals



ORDINANCE NO. _____

AN ORDINANCE ADOPTING THE FISCAL YEAR 2022 BUDGET IN LIEU OF PASSAGE OF AN APPROPRIATION ORDINANCE

WHEREAS, the Village Council of the Village of Downers Grove has provided for the preparation and adoption of an annual budget in lieu of passage of an appropriation ordinance for the fiscal year 2022; and

WHEREAS, a proposed annual budget has been prepared, published by the Village Council and made available for inspection for at least ten days, all as provided by law; and

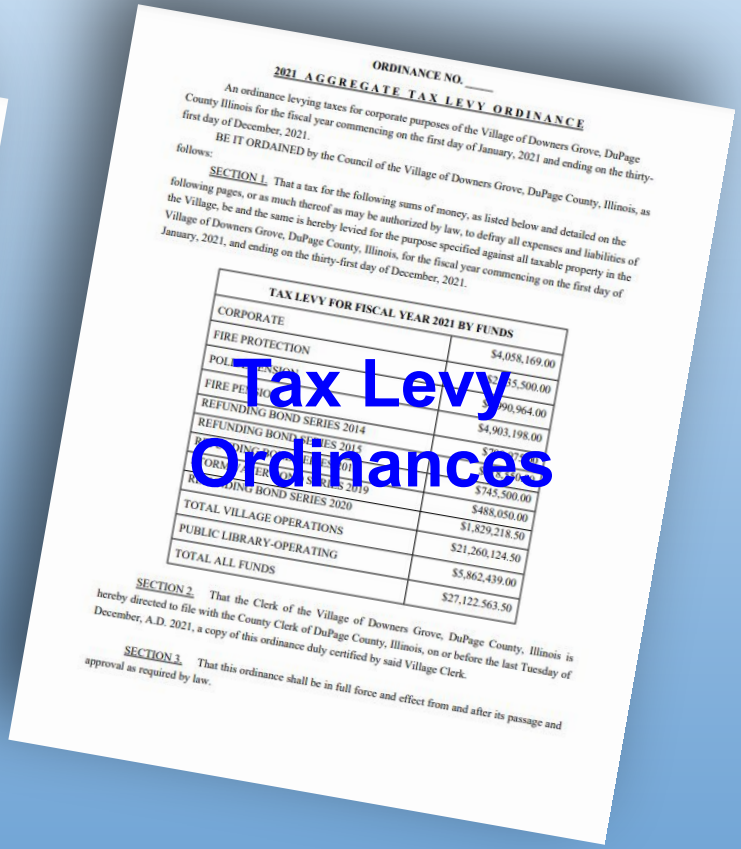
WHEREAS, notice has been given and a public hearing held on November [illegible] provided by law; and

WHEREAS, the Village Council of the Village of Downers Grove has examined said annual budget, and all persons appearing and desiring to be heard concerning said annual budget,

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

SECTION 1. That the tentative annual budget heretofore prepared by the Village Manager and placed on file as required by the statutes of the State of Illinois is hereby adopted in lieu of the passage of an appropriation ordinance for the fiscal year 2022 with the following amendments:

Budget Ordinance



ORDINANCE NO. _____

2021 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, 2021 and ending on the thirty-first day of December, 2021.

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, 2021, and ending on the thirty-first day of December, 2021.

TAX LEVY FOR FISCAL YEAR 2021 BY FUNDS	
CORPORATE	
FIRE PROTECTION	$4,058,169.00
POL[illegible]PENSION	$[illegible]5,500.00
FIRE PE[illegible]PENSION	$[illegible]990,964.00
REFUNDING BOND SERIES 2014	$4,903,198.00
REFUNDING BOND SERIES 2015	$[illegible]
ORA[illegible]ERATING	$[illegible]
REFUNDING BOND SERIES 2019	$745,500.00
REFUNDING BOND SERIES 2020	$488,050.00
TOTAL VILLAGE OPERATIONS	$1,829,218.50
PUBLIC LIBRARY-OPERATING	$21,260,124.50
TOTAL ALL FUNDS	$5,862,439.00
	$27,122,563.50

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. 2021, 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.

Tax Levy Ordinances

Fund Summaries

Fund Structure 54
General Fund 56
Motor Fuel Tax Fund 62
Foreign Fire Insurance Fund 66
Ogden Avenue TIF Fund 68
Sales Tax Rebate Fund 70
Washington & Curtiss TIF Fund 72
Meadowbrook Shopping Center TIF Fund 74
Asset Forfeiture Fund 76
Fairview TIF Fund 78
Capital Projects Fund 80
Municipal Buildings Fund 84
Debt Service Fund Capital 88
Stormwater Utility Fund 94
Parking Fund 98
Water Fund 102
Equipment Replacement Fund 106
Fleet Services Fund 108
Risk Management Fund 112
Health Insurance Fund 114
Police Pension Fund 118
Fire Pension Fund 120
OPEB Trust Fund 122
Library Fund 124
Library Capital Replacement Fund 126

2025-2027
Long Range Plan



Proposed FY27 Budget

FY26 Budget Closeout

	Revenue	Expenses	Ending Fund Balance	Balance % of Expenses
Budget	66,753,840	66,499,358	26,526,509	39.9%
Estimate*	71,676,440	70,452,209	27,496,258	39.0%

*Estimate Includes Additional Transfers to Address Identified Needs

FY26 Budget Closeout

Prior to Additional Transfers:

- FY26 GF Estimate is $3.9M Better than FY26 Budget
  - REV Estimate is +7.4%
  - EXP Estimate is +1.5%

Allows for $2.97M Transfers to Address Identified Needs

- $2.5M Transfer to Health Fund
- $472,346 Additional Contribution to Public Safety Pensions

Ending Fund Balance Maintained at Recommended Level

Proposed FY27 Budget - Key Points

- Sustainable General Fund
- Total Property Tax Levy Increase of 3.0%
- Required Contribution to Public Safety Pensions Increase of $532,541
- Shift in HRST REV from Capital Fund to General Fund/Health Fund
- Balanced Health Fund Budget with Cost Controls and REV Increases
- 2.5 Additional Full-Time Equivalent Positions
- $1.6 Million for Village Facilities Maintenance
- $6.6 Million for Implementation of Guiding DG Plans
- $35.5 Million Investment in Infrastructure
- Implements Long Range Plan Strategies to Support the Water System
- $2.65 Million for Ogden Avenue TIF District Redevelopment Projects
- $1.9 Million in Distributions to Taxing Bodies from the Ogden TIF
- $1.28 Million of Funding for EDC and DMC

Sustainable General Fund

	Revenues	Expenses	Difference	Fund Balance	Fund Bal. % of Expenses
FY27 Proposed Budget	$75.87	$75.12	$0.75	$28.25	38%

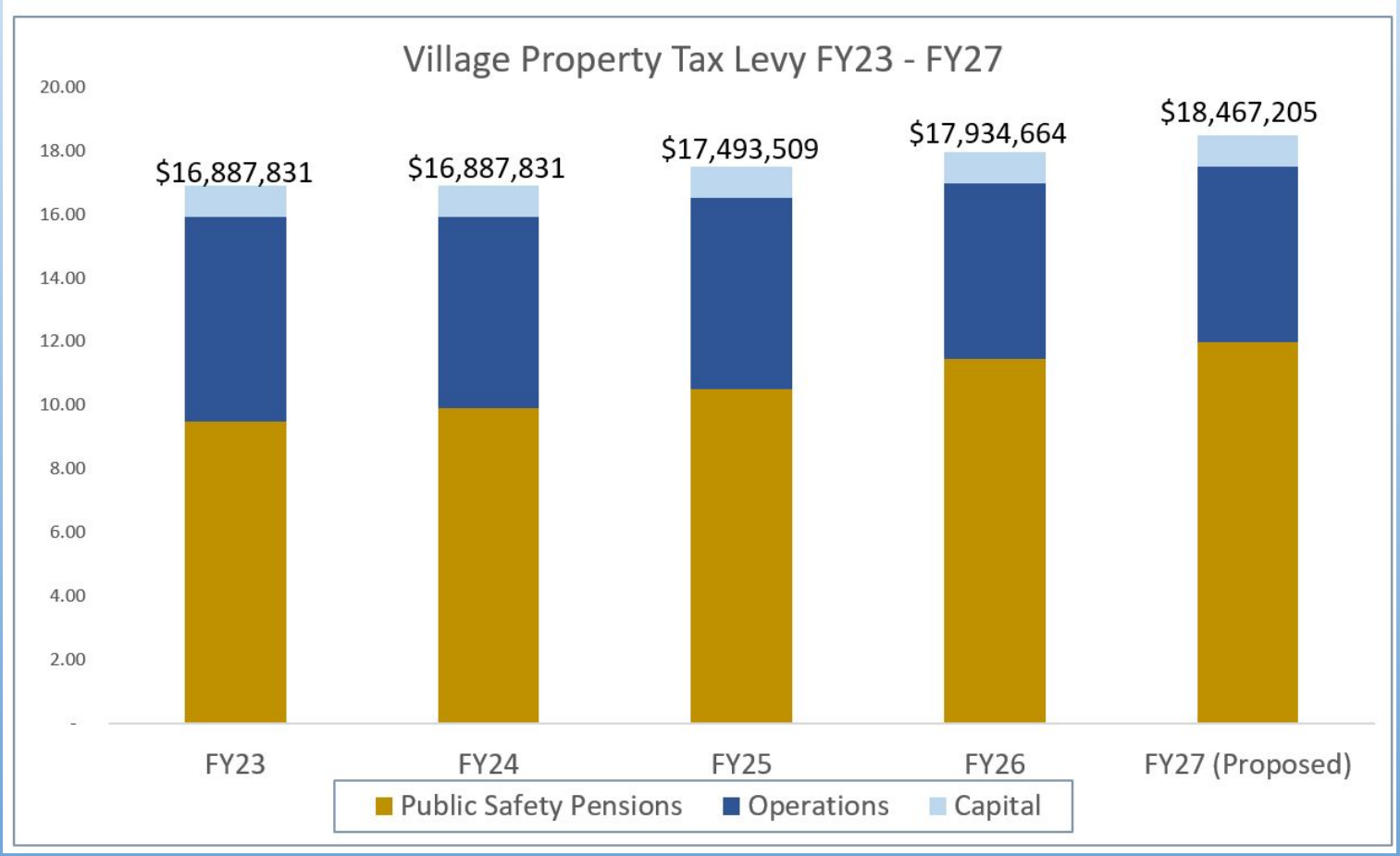
Rank	Source	FY27 Budget	FY26 Estimate	FY25 Actual
1	Sales Tax	$19,950,000	$19,000,000	$17,339,407
2	Property Taxes - Pensions	11,973,536	11,440,995	10,491,016
3	State Income Tax	9,200,000	9,150,000	9,061,761
4	Home Rule Sales Tax	6,160,000	4,200,000	2,959,609
5	Property Taxes - Operations	5,522,145	5,522,145	6,066,069
6	Ambulance Fees	4,200,000	4,000,000	4,286,782
7	Food and Beverage Tax	3,800,000	3,800,000	3,765,241
8	Utility Taxes	3,470,000	3,485,000	3,420,300
9	Building Related Permits	2,021,000	2,021,000	2,188,466
10	Hotel Use Tax	1,200,000	1,100,000	991,160
	Sub-total	**67,496,681**	**63,719,140**	**60,569,809**
	All Other Total	8,377,700	7,957,300	12,023,494
	Total General Fund Revenues	**75,874,381**	**71,676,440**	**72,593,302**

General Fund Revenue Source	Difference from FY26 Estimate	Notes
Home Rule Sales Tax	$1,960,000	The increase in the HRST rate is driven by a $1.8 million shift from the Capital Fund and an expected increase of $160,000.
Sales Tax	$950,000	Strong performance in retail sales tax is expected to continue
Property Tax (Pensions)	$532,541	Pays for the increase in the required contribution to public safety pension funds
Ambulance Fees	$200,000	Revenue increase is driven by increasing ambulance call volumes and better than originally predicted GEMT reimbursements. This revenue is challenging to predict.
Hotel Tax	$100,000	While hotel tax revenue continues to improve, the budgeted increase is due to the increase in the Hotel Tax rate.

Sustainable General Fund

Category	FY27 Budget	FY26 Estimate	Change	% Change
Personnel	56,690,305	53,383,440	3,306,865	6.2%
Non-Personnel	18,427,816	17,068,769	1,359,047	8.0%
Total	**75,118,121**	**70,452,209**	**4,665,912**	**6.6%**

Total Property Tax Increase 3.0%



Total Property Tax Increase 3.0%

Tax Levy Component	FY27 Proposed	FY26	Change	Percent Change
Corporate Levy	$2,586,645	$2,586,645	–	–
Fire Protection	$2,935,500	$2,935,500	–	–
Fire Pension	$5,901,234	$5,690,158	$211,076	3.7%
Police Pension	$6,072,302	$5,750,837	$321,465	5.6%
Capital	$971,524	$971,524	–	–
Total	**$18,467,205**	**$17,934,664**	**$532,541**	**2.97%**

Total Property Tax Increase 3.0%

	FY27	FY26	Difference
Equalized Assessed Value	$167,404	$157,928	$9,476
Village Tax Rate	.4895	.5039	(.0144)
Village Tax Amount	**$819.43**	**$795.80**	**$23.63**

Where do my property taxes go?

2026 Property Tax Bill:
$8,946



Education

District 58
$3,597
40.2%

District 99
$2,848
31.8%

College of DuPage **$266** | **3.0%**

13% General Purpose Governments

Village of Downers Grove
$795 | 8.9%

DuPage County
$200 | 2.2%

DG Township **$124** | 1.4%

13% Single Purpose Governments

Park District
$514 | 5.75%

Library **$330** | 3.7%

Forest Pres. **$194** | 2.2%

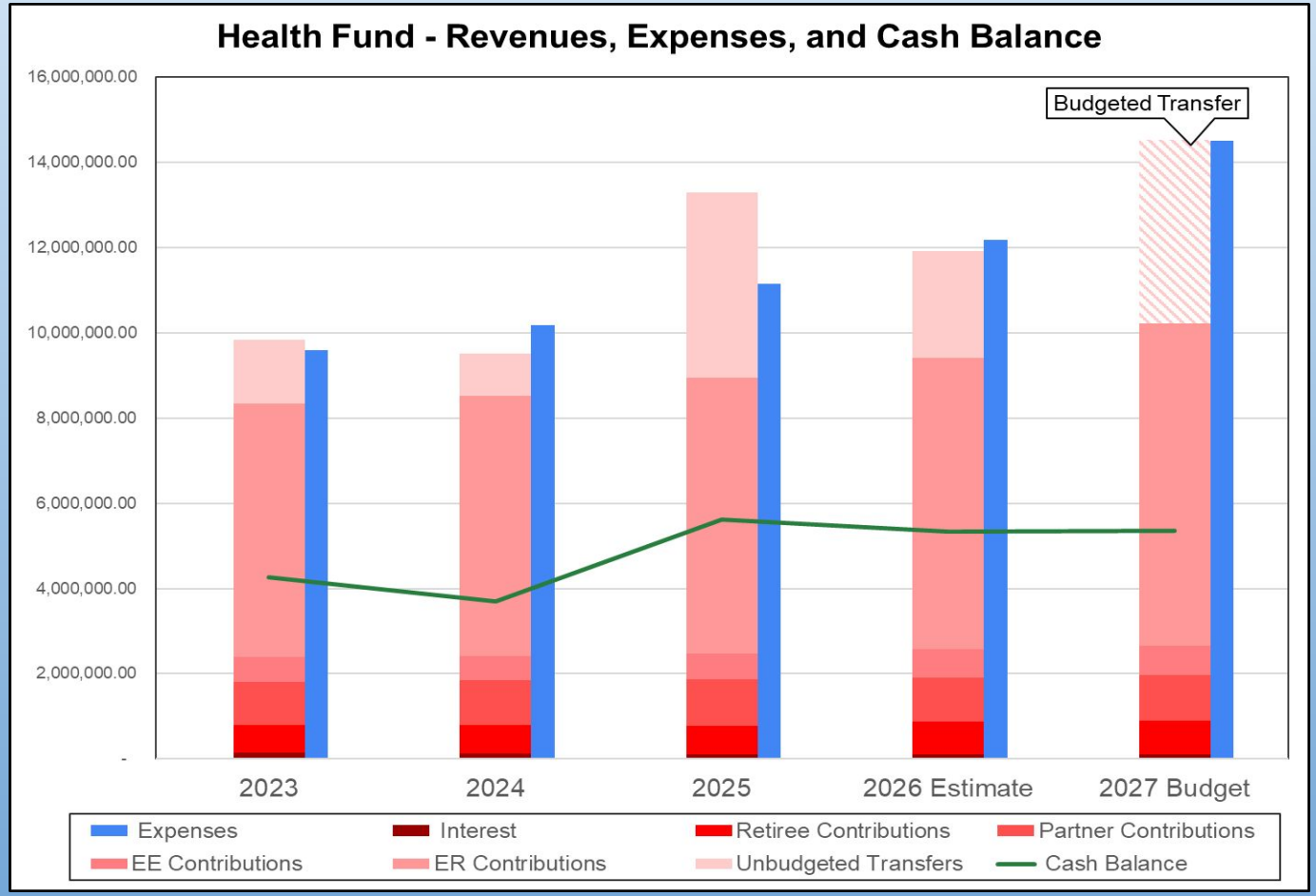
Sanitary
$60 | 0.7%

Airport
$18
0.2%

Shift in HRST REV from Capital Fund to General Fund/Health Fund

Home Rule Sales Tax Revenue Allocation			
	Capital Fund	General Fund	Total
FY26	75% $12.6M	25% $4.2M	100% $16.8M
FY27	65% $11.4M	35% $6.2M	100% $17.6M

Balanced Health Fund Budget with Cost Controls & REV Increases



Balanced Health Fund Budget with Cost Controls & REV Increases

Key Expense Drivers

- Trend of Cost Increases due to Health Claims and Prescription Drugs
- Increase Cost of Stop-loss Reinsurance Coverage

Cost Control - Plan Design Changes

Revenue Enhancements

- $4.3M Total Transfer from the General Fund to the Health Fund
  - $1.8M of HRST REV shifted from the Capital Fund to the General Fund and transferred to the Health Fund
- 10% Increase in Partner Organization and Employee Contributions

2.5 Additional FTE Staff Positions

- Planner - Assist with Housing, Temp Uses
- Public Works Position (Water) - LSL Replacements

Year	Additional FTE Positions
FY22	+1.0
FY23	+2.0
FY24	+6.75
FY25	+2.0
FY26	+2.0
FY27	+2.5
Total	**+16.25**

$6.6 Million for Guiding DG / PAI's

Action Item	Plan / PAI	Funding Amount
North Side Train Station	Streetscape Plan, PAI	$2,500,000
Public Art	Streetscape Plan, PAI	$200,000
Rogers Street Connection	Streetscape Plan, PAI	$300,000
Fairview Business District Street & Lighting Impr	Streetscape Plan, PAI	$500,000
Annual Streetscape Improvements	Streetscape Plan, PAI	$1,105,000
59th Street Shared Use Path (16)	Active Transportation Plan	$1,300,000
Additional Tree Plantings	Environmental Sustainability Plan	$560,000
Emerald Ash Borer Eradication	Environmental Sustainability Plan	$100,000

LRP Implementation for Water Fund

- Budgeted REV = $27.1 M
- Budgeted EXP = $27.1 M
- 6% Rate Increase (+$44/yr for typical customer)
- $10.1M for Capital Projects
  - Rehabilitation of the 71st Street water tank
  - Backup well rehabilitation
  - Water main replacements
- Year 1 of LSL Replacement Program
  - $4.9M IEPA Zero Interest Loan (LSL Replacement)
  - Additional Staff Position
- Year 1 of Meter/MTU Replacement

$2.65 Million for Ogden TIF Redevelopment Projects

- Dutch Bros ($1.2 million)
- 1250 Ogden ($1.2 million)
- 535 Ogden ($250,000)

$1.9 Million Distribution to Taxing Bodies

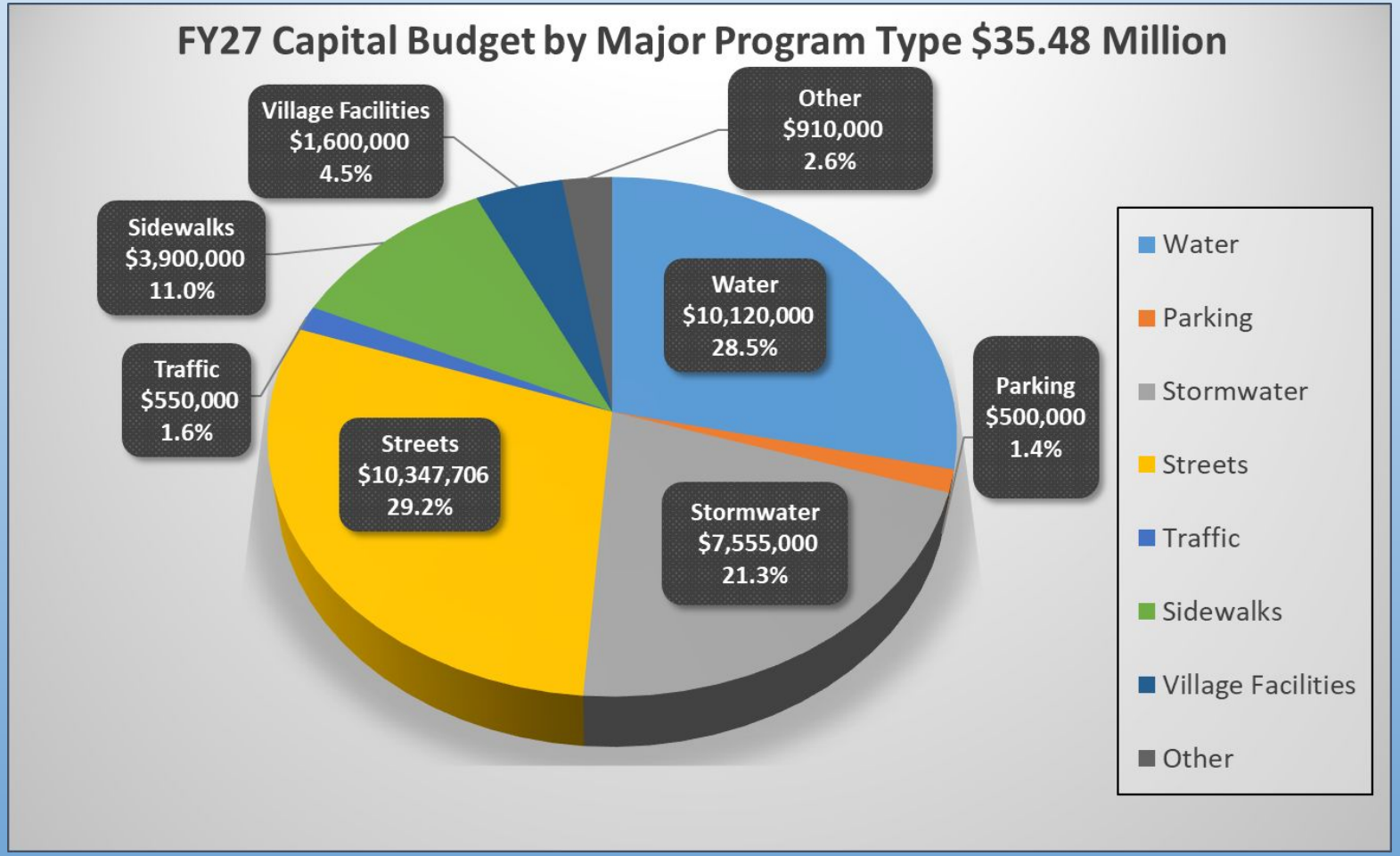
- Distribution of all Increment Received in FY26
- VoDG Distribution is $190,000 (10%)

$1.6 Million In Funding for Village Facilities Maintenance

Key Projects:

- Fire Station 5 window replacement
- Fire Station 2 apparatus floor resurfacing
- Main Street Train Station roof replacement
- Fleet lot gate and fence replacement
- Public Works building tuckpointing and facade improvements

$35.5 Million Investment in Infrastructure



Over $1.3 Million for EDC and DMC

- $760,000 for EDC (6.4% Increase)
- $523,000 for DMC (2.5% Increase)

Proposed FY27 Budget

November 10, 2026

Budget Schedule

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