Responses to FY27 Budget Questions

Property Tax Levy

How does the Village's property tax levy compare to other municipalities in DuPage County?

Municipality	Current Property Tax Rate*
Bensenville^	1.5642
Wood Dale^	1.5391
Addison^	1.4888
Glendale Heights^	1.4828
Itasca^	1.2442
West Chicago^	1.2159
Warrenville^	1.2155
Oakbrook Terrace^	1.1446
Lisle^	1.0900
Villa Park	1.0573
Woodridge^	0.9774
Bloomingdale^	0.9057
Carol Stream^	0.9033
Darien^	0.8395
Winfield^	0.7891
Westmont	0.7251
Burr Ridge^	0.7181
Wheaton	0.6985
Roselle	0.6735

Willowbrook^	0.6431
Clarendon Hills	0.6055
Lombard	0.5621
Downers Grove	0.5039
Glen Ellyn	0.4567
Elmhurst	0.4330
Naperville	0.3986
Hinsdale	0.3685
Oak Brook	0.0000

**NOTE: Rate includes the municipality rate and fire district rate, when applicable*
^NOTE: Indicates municipality served by a fire district

General Fund

Community Development Department Budget
Does the Performance Measures section accurately reflect the number of ZBA and Plan Commission cases in 2025?

In late 2024, the Plan Commission and Zoning Board of Appeals were combined into the Planning and Zoning Commission. The 2025 performance measures accurately reflect the total number of cases that the Planning and Zoning Commission heard but had inadvertently categorized them as ZBA cases. Staff updated the Performance Measures table to reflect this change.

Human Resources Department Budget
What factors are contributing to the recent increase in staff turnover?

Factors contributing to the recent increase in turnover include:

- Increases in retirements
- Increases to the number of seasonal/intern positions
- Increases in the number of employees separating during their probationary period

Legal Department Budget

What factors are contributing to the recent increase in the number of workers' compensation cases?

Workers' compensation cases increased during the past year due to improved reporting of all incidents, including minor incidents. This activity is reflected in the reduction in the cost per case.

Information Technology Department Budget

Does the budget include funds for the replacement of the Village website?

Yes, funding for the replacement of the Village website is included in the Equipment Replacement Fund. This project is now highlighted in the IT Department 2027 Objectives.

Service Requests

How many service requests are submitted using Cityview?

Since the portal went live in CityView in November 2022, there have been 7,215 service requests submitted by the public, an average of about 150 per month.

Health Fund

Claims are budgeted at $11.66 million. That's only 2.4% above the $11.39 million we expect to spend this year, and this year claims came in 27% over budget. Most of the growth in the total, compared to this year's estimate, is in contract services. That line is negative $223,000 this year, after being budgeted at a positive $1.5 million, and it goes to $1.77 million next year. So, if I am reading that correctly, the total is going up, but not because we've budgeted more for claims. I have three questions. First, what supports budgeting claims at only 2.4% growth? Is it the plan changes we approved October 20, and what are those expected to save? Second, when we spoke last week, you mentioned that we worked out pricing on Ozempic. How much does that save in 2027, and is it built into the 2.4%? Third, what's being credited to contract services that turned it negative in 2025 and again this year? Is that the Ozempic arrangement, stop-loss reimbursements or something else?

The FY27 Health Fund budget reflects a total increase in claims-related expenses of $2,266,006 compared to the FY26 Estimate. This includes an increase in claims expenses of $775,993 (6.8%), offset by savings from the way the Village is handling GLP1 for weight loss claims of $500,000, for a net increase of $275,993 (2.4%). Further, the budget reflects a $1,990,013

increase in Contractual Services due primarily to an increase in the cost of stop loss insurance along with a $1,775,861 reduction in stop loss reimbursement payments (reflected in Line 17).

Staff thinks that the FY27 total claims expenses are likely to be about $11.66 M, as shown in the budget. If the claims expenses are greater than $11.66 M, the Village will likely receive stop-loss reimbursement credits that will reduce the Line 17 expenses.

The following information and notes may be helpful in understanding the responses provided above.

	2026 Budget	2026 Estimate	2027 Budget
Line 17 - Contract Services	1,544,115	(223,354)	1,766,659
Line 18 - Claims, Grants and Debts	8,954,622	11,387,846	11,663,839
Line 22 - Total Expenses	11,544,585	12,182,992	14,497,776
Notes	Includes Paying Stop Loss Premium Reflects Receiving No Stop Loss Reimbursements	Includes Stop Loss Reimbursement Credits of $1.76M $11.39M in Claims is a Gross Number, before Stop Loss Reimbursements	Includes Paying Stop Loss Premium Reflects Receiving No Stop Loss Reimbursements Increase in Claims EXP of $775,993 (6.8%) Offset by savings in GLP1 Claims of $500,000 Total Claims EXP Increase of $275,993

- Line 17 consists of premium payments for stop loss, retiree health insurance, life insurance, and vision insurance.
- In the FY27 Budget, the stop loss premium accounts for 75% ($1,327,159) of the Line 17 expenses.
- Stop loss benefits paid to the Village when stop loss limits are exceeded are shown as reimbursement credits against the stop loss premium payments in Line 17.
- The FY26 Estimate includes $1,775,861 of stop loss reimbursement credits - an amount greater than the stop loss premium paid. This results in a negative number in Line 17.

The contracts that provide the administration and support needed for the Village's Health Insurance program approved by the Council on October 20, 2026 are reflected in the FY27

Budget as Professional Services (Line 16), Contractual Services (Line 17), and Claims (Line 18) as follows:

Vendor	Contract Item	FY27 Amount	Budget Line Item
Blue Cross Blue Shield	Medical Claim Administration	(229,377)	Lines 16 & 18
Blue Cross Blue Shield	Stop Loss	1,353,647	Line 17
Delta Dental	Dental Insurance Administration	23,500	Line 16
Humana	Retiree Health Insurance	260,831	Line 17
Professional Benefit Administrators	COBRA and Flexible Spending	10,285	Line 16
Healthjoy	Care Navigation Platform	38,037	Line 16

Fleet Services Fund

Does the Village use B20 BioDiesel fuel?

Yes, all diesel vehicles use B20 biodiesel fuel. The Village is in the process of expanding the use of B100 biodiesel fuel.

Asset Forfeiture Fund

Were LPR cameras purchased and installed in FY26 as noted in the Noteworthy Changes section?

Yes, pursuant to Village Council approval in May 19, 2026, the Village installed LPR cameras at five locations at a cost of approximately $50,000.