Village of Downers Grove

Report for the Village Council Meeting

Table 1 - Council Agenda item.

Subject	Motion to Estimate 2026 Aggregate Tax Levy for the Village of Downers Grove
Submitted By	Robin Lahey, Finance Director

Synopsis

A motion is requested to determine the tax levy estimate upon the taxable property in the Village in accordance with State law, which requires this action no less than 20 days prior to the adoption of the aggregate tax levy. The motion additionally directs staff to prepare ordinances to abate the preliminary tax levies related to the 2026 tax levies.

Strategic Plan Alignment

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

Fiscal Impact

This action establishes the maximum amount that the Village's tax levy cannot exceed. For this reason, it must include all potential components of the 2026 tax levy.

Those components, contained in the following table, total $34,647,300. The process of abating, or reducing portions of the tax levy (because other sources of funding are available) will have the effect of lowering that amount to $26,938,737 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 $18,467,205. These figures are consistent with the Fiscal Year 2027 budget, which is scheduled for adoption on December 1, 2026.

Recommendation

> This item was discussed at the November 10, 2026 Council meeting. Staff recommends approval on the November 17, 2026 Active Agenda.

Background

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

- 11/20/26 - Publication of Truth in Taxation Notice and Announcement of Public Hearing.
- 12/01/26 - Public Hearing on Tax Levy.
- 12/08/26 - Adoption of Tax Levy.
- 12/08/26 - Abatement of Certain Debt Levies.
- 12/31/26 - Last day to file Levy with the County.

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.

Table 2 - 2026 recommended levy items with abatements.

Levy Items	Before abatements	After abatements
Corporate levy	$2,586,645	$2,586,645
Fire Protection levy	$2,935,500	$2,935,500
Fire Pension	$5,901,234	$5,901,234
Police Pension	$6,072,302	$6,072,302
Capital	$971,524	$971,524
Debt Service GO Bonds, Series 2014	$1,365,025	$0
Debt Service GO Bonds, Series 2015	$514,250	$0
Debt Service GO Bonds, Series 2019	$486,100	$0
Debt Service GO Bonds, Series 2020	$1,827,044	$0
Debt Service GO Bonds, Series 2022	$2,220,225	$0
Debt Service GO Bonds, Series 2026A	$1,124,119	$0
Debt Service GO Bonds, Series 2026B	$171,800	$0
Total Debt Service	$7,708,563	$0
Village Levy	$26,175,768	$18,467,205
Projected Village Tax Rate	N/A	0.4896
Library Operating	$7,815,189	$7,815,189
Special Service Area #6	$133,343	$133,343
Special Service Area #11	$523,000	$523,000
Total All Levies	$34,647,300	$26,938,737

Village of Downers Grove

Council Action Summary

Table 1 - Detailed information on this Council Action Summary.

Initiated By	**Robin Lahey, Director of Finance**
Effective Date	November 17, 2026
Recommendation From	
File Reference	
Nature of Action	Motion

Steps Needed to Implement Action.

Motion to find and determine that the aggregate levy for the Village of Downers Grove, as defined in the Illinois Truth in Taxation Law, estimated to be necessary to be raised by taxation for 2026 upon the taxable property in Downers Grove is $34,647,300. This amount is based upon an estimated levy of $2,586,645 for corporate and police; $2,935,500 for fire; $6,072,302 for police pension; $5,901,234 for fire pension; $7,815,189 for library operating; $1,365,025 for Refunding Bonds 2014 Series debt service; $514,250 for Refunding Bonds 2015 Series debt service; $486,100 for Stormwater Bonds 2019 Series debt service; $1,827,044 for Refunding Bonds 2020 Series debt services; $2,220,225 for Facility & Stormwater Bonds 2022 Series debt services; $1,124,119 for Water Bonds 2026A Series debt service, and $171,800 for Refunding Bonds 2026B Series debt service.

The estimated levy for Special Service Area #6, Fairview Fire Protection District Special Service Area, is $133,343 and the estimate levy for Special Service Area #11, Downtown Downers Grove is $523,000. The estimated levies are $0 for the following Special Service Areas: Area #4, Green Acres; Area #5, Atwood; Area #7, Dunham Subdivision; Area #8, Nelson Meadow Subdivision; Area #9, 35th & Saratoga Subdivision; Area #10 Bridgepoint Downers Grove Subdivision, Area #12, Fairview Ridge Subdivision, Area #13, Kapovich Subdivision and Area #14 Talon Preserve.

A public hearing will be held on these proposed levies on December 1, 2026 at 7:00 p.m. at the Downers Grove Civic Center. The adoption of the proposed levies have been tentatively scheduled for December 8, 2026 at 7:00 p.m. in the Betty Cheever Village Council Chambers. Staff is also directed to prepare ordinances to abate certain 2026 tax levies.

Summary of Item.

Adoption of this motion will estimate the 2026 Village aggregate levy as shown above. This will be the subject of a public hearing on December 1, 2026.

Record of Action Taken.

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