

**VILLAGE OF DOWNERS GROVE**  
**Report for the Village Council Meeting**  
**12/8/2020**

<b>SUBJECT:</b>	<b>SUBMITTED BY:</b>
2020 Aggregate Tax Levy for the Village of Downers Grove	Judy Buttny Finance Director

**SYNOPSIS**

The Council will pass ordinances establishing and abating certain tax levies on December 8, 2020. The levy must be filed by December 31, 2020.

**STRATEGIC PLAN ALIGNMENT**

The goals for 2019-2021 include *Steward of Fiscal, Environmental and Neighborhood Sustainability*.

**FISCAL IMPACT**

Without the abatement of any debt, the proposed levy is estimated to be \$26,074,836. However, it is recommended that tax levy abatements totaling \$4,376,383 which would abate all Village debt, be approved. Therefore, the net taxes to be raised by taxation for 2020 upon the taxable property are \$21,698,453 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 \$15,790,288. This levy amount is reflected in the FY21 budget.

**UPDATE & RECOMMENDATION**

This item was discussed at the December 1, 2020 Village Council meeting. Staff recommends approval on the December 8, 2020 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 11/18/20
- Public Hearing on Tax Levy 12/01/20
- Adoption of Tax Levy 12/08/20
- Abatement of Certain Debt Levies 12/08/19
- Last day to file Levy with the County 12/31/20

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, revenues from stormwater and capital funds that are available and budgeted for debt service. The Mayor and Village Council have the opportunity to evaluate the proposed tax levy in the context of the budget. In addition, the proposal includes the tax levy and abatements. The amounts proposed for abatement are those debt instruments for which the Village has funds other than property taxes identified to pay principal and interest obligations.

<b>Levy</b>	<b>2020 recommended levy before abatements</b>	<b>2020 recommended levy after abatements</b>
Corporate levy	3,086,645	3,086,645
Fire Protection levy	2,935,500	2,935,500
Fire Pension	4,785,434	4,785,434
Police Pension	4,011,185	4,011,185
Capital	971,524	971,524
Debt Service:		
GO Bonds, Series 2012	1,215,400	-
GO Bonds, Series 2014	788,075	-
GO Bonds, Series 2015	518,450	-
GO Bonds, Series 2016	745,900	-
GO Bonds, Series 2019	486,600	-
GO Bonds, Series 2020	621,958	-
Total Debt Service	4,376,383	-
<b>Village Levy</b>	<b>20,166,671</b>	<b>15,790,288</b>
Projected Village Tax Rate		0.5807
Library Operating	5,553,474	5,553,474
Special Service Area #2	247,000	247,000
Special Service Area #6	107,691	107,691
<b>Total All Levies</b>	<b>26,074,836</b>	<b>21,698,453</b>

VILLAGE OF DOWNERS GROVE  
COUNCIL ACTION SUMMARY

INITIATED: Finance Director DATE: December 8, 2020  
(Name)

RECOMMENDATION FROM: N/A FILE REF: \_\_\_\_\_  
(Board or Department)

**NATURE OF ACTION:**

**STEPS NEEDED TO IMPLEMENT ACTION:**

- Ordinance
- Resolution
- Motion
- Other

Motion adopting ordinances for the levying of taxes for Special Service Area #4, #5, #7, #8, #9 and #10, commencing on the first day of January, 2020 and ending on the thirty-first day of December, 2020.

**SUMMARY OF ITEM:**

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

**RECORD OF ACTION TAKEN:**

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**ORDINANCE NO. \_\_\_\_\_****AN ORDINANCE FOR THE LEVYING OF TAXES FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2020 AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2020 FOR VILLAGE OF DOWNERS GROVE SPECIAL SERVICE AREA #4 (GREEN ACRES 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 #4 (Green Acres Subdivision), has been created by Ordinance 5288. Said Special Service Area #4 consists of the territory described in the Ordinance 5288 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 #4 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 #4, and said tax to be levied for the fiscal year beginning January 1, 2020, and ending December 31, 2020.

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 #4.

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 #4 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.

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Mayor

Passed:

Published:

Attest: \_\_\_\_\_  
Village Clerk