

**VILLAGE OF LOMBARD**  
**REQUEST FOR BOARD OF TRUSTEES ACTION**  
**For Inclusion on Board Agenda**

      X       Resolution or Ordinance (Blue)            *Waiver of First Requested*  
           Recommendations of Boards, Commissions & Committees (Green)  
           Other Business (Pink)

TO: President and Village Board of Trustees

FROM: Scott Niehaus, Village Manager

DATE: November 7, 2025 (COW)(B of T): December 4, 2025

TITLE: Amended Ordinance Providing for the Levy and Assessment of Taxes for the Fiscal Year beginning January 1, 2025 and ending December 31, 2025 for the Village of Lombard

**BACKGROUND/POLICY IMPLICATIONS:**

Below is the general overall summary of the statutorily permissible tax levy:

<b>2025 Statutorily Permissible Levy</b>	<b>\$12,889,629</b>	
2024 Extended Levy	- \$12,367,038	
<b>Total 2025 Permissible Increase</b>	<b>\$522,591</b>	<b>4.23% *</b>
<b>*Breakdown of 2025 Permissible Increase</b>		
CPI	\$358,644	2.90%
Fire Pension (Exempt)	\$56,948	0.46%
<b>Total for Existing Properties</b>	<b>\$415,592</b>	<b>3.36%</b>
New Growth/Construction	\$106,999	0.87%
	<b>\$522,591</b>	<b>4.23%</b>

The amount that applies for all existing properties is \$415,592 (3.36%). It is estimated that new growth will account for \$106,999 (0.87%) of the increase in the levy. If there is no new growth, there will be no levy for this. To capture the “new growth/construction”, the Village must levy for it in the 2025 Property Tax Ordinance.

The Finance & Administration Committee, at their meeting on September 22, 2025, voted (7 yes and 2 no) to recommend to the President and Board of Trustees, the statutorily permissible 2025 tax levy and to set the amount of the levy increase indicated in the 2026 proposed budget aside specifically for public safety building needs.

The Village Board, at their meeting on November 6, 2025, voted (5 yes and 1 no) to approve the tax levy ordinance in the amount of \$12,474,037 as amended to include only new growth in the tax levy.

This is reflected in the amended budget, transferring the levy increase amount out of the General Fund and to the Building Fund.

**REVIEW** (as needed):

Village Attorney XX

Date

Finance Director XX

Date

Village Manager XX

Date

*[Signature]*

*11/10/25*

*SAN*

*11/10/25*

## ORDINANCE \_\_\_\_\_

### AN ORDINANCE PROVIDING FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, FOR THE VILLAGE OF LOMBARD, DUPAGE COUNTY, STATE OF ILLINOIS

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LOMBARD, DUPAGE COUNTY, ILLINOIS as follows:

Section 1: That the total amount of appropriation for all corporate purposes legally made to be collected from the tax levy of the current fiscal year beginning January 1, 2025, and ending December 31, 2025 of the Village of Lombard is hereby ascertained to be the sum of TWELVE MILLION FOUR HUNDRED SEVENTY FOUR THOUSAND THIRTY SEVEN DOLLARS (\$12,474,037).

Section 2: of TWELVE MILLION FOUR HUNDRED SEVENTY FOUR THOUSAND THIRTY SEVEN DOLLARS (\$12,474,037) being the total of appropriations heretofore legally made, which are to be collected from the tax levy of the current fiscal year of the Village of Lombard, beginning January 1, 2025 and ending December 31, 2025 for all corporate purposes of said Village of Lombard for the Public Benefit Fund, for the Liability Insurance Fund, for the Illinois Municipal Retirement Fund, for the Social Security Fund, for the Police Pension Fund, for the Firefighters' Pension Fund, and General Corporate Fund, as budgeted for the current fiscal year by the Annual Budget Ordinance of the Village of Lombard for the fiscal year beginning January 1, 2025 and ending December 31, 2025, said Ordinance passed by the President and Board of Trustees of the Village of Lombard at the legally convened meeting of November 7, 2024, be and the same is hereby levied upon all the taxable property in the Village of Lombard subject to taxation for the current fiscal year. The specific amounts as levied for the various funds heretofore named being included herein by being placed in the separate columns under the heading "TO BE RAISED BY TAX LEVY" which appears over the same, the tax being so levied being for the current fiscal year of said Village, and for the said appropriation to be collected for said tax levy, the total of which has been ascertained as aforesaid, and being as set forth in Sections 3 to 9, inclusive, as follows:

Section 3: There is hereby authorized a tax levy in the amount of TWO MILLION EIGHT HUNDRED THIRTY THREE THOUSAND TWO HUNDRED EIGHTY ONE DOLLARS (\$2,833,281) for Liability Insurance purposes, and detailed as follows:

		AMOUNT	TO BE RAISED
270	LIABILITY INSURANCE	BUDGETED	BY TAX LEVY
71110	Salaries & Benefits	199,170	199,170
73110	Operating Supplies	7,100	7,100
75350	Risk Management Services	190,310	190,310
75510	Insurance Premiums	630,320	630,320
75520	Insurance Claims	1,485,500	1,485,500
75770	Misc Contractual Obligations	5,000	5,000
76010	Trf to Fleet Service O&M	37,500	37,500
33100	Liability Reserve	<u>\$ 278,381</u>	<u>\$ 278,381</u>
	Total	<u>\$ 2,833,281</u>	<u>\$ 2,833,281</u>

**Section 4:** There is hereby authorized a tax levy in the amount of THREE HUNDRED FORTY SEVEN THOUSAND FORTY THREE DOLLARS (\$347,043) for the Illinois Municipal Retirement Fund purposes and detailed as follows:

		AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
101	IMRF		
71440	IMRF Village	\$ 358,900	\$ 347,043
	Total	<u>\$ 358,900</u>	<u>\$ 347,043</u>

**Section 5:** There is hereby authorized a tax levy in the amount SIX HUNDRED SEVENTY FIVE THOUSAND FIVE HUNDRED EIGHTY DOLLARS (\$675,580) for the Social Security purposes and detailed as follows:

		AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
101	SOCIAL SECURITY		
71420	Social Security-Village	388,570	388,570
71430	Medicare-Village	\$ 315,150	\$ 287,010
	Total	<u>\$ 703,720</u>	<u>\$ 675,580</u>

**Section 6:** There is hereby authorized a tax levy in the amount of FOUR MILLION FOUR HUNDRED NINETY FIVE THOUSAND THIRTY SEVEN DOLLARS (\$4,495,037) for the Police Pension Fund, and detailed as follows:

		AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
710	POLICE PENSION FUND		
71550	Police Pension Payments	\$7,550,000	\$ 4,495,037
	Total	<u>\$7,550,000</u>	<u>\$ 4,495,037</u>

**Section 7:** There is hereby authorized a tax levy in the amount of THREE MILLION THIRTY NINE THOUSAND SEVEN HUNDRED SEVENTY SIX DOLLARS (\$3,039,776)\*\* for the Firefighters' Pension Fund, and detailed as follows:

		AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
720	FIREFIGHTERS' PENSION FUND		
71550	Fire Pension Payments	\$5,622,930	\$ 3,039,776
	Total	<u>\$5,622,930</u>	<u>\$3,039,776**</u>

\*\* Of the total tax levy in the amount of THREE MILLION THIRTY NINE THOUSAND SEVEN HUNDRED SEVENTY SIX DOLLARS (\$3,039,776) for the Firefighters' Pension Fund, TWO MILLION SIX HUNDRED THIRTY SEVEN THOUSAND EIGHT HUNDRED SEVEN DOLLARS (\$2,637,807) is subject to the Property Tax Extension Limitation Act (Tax Cap), and FOUR HUNDRED ONE THOUSAND NINE HUNDRED SIXTY NINE DOLLARS (\$401,969) is exempt from the Property Tax Extension Limitation Act (Tax Cap) pursuant to Public Act 93-689.

Section 8: There is hereby authorized a tax levy in the amount of FIVE THOUSAND DOLLARS (\$5,000) for Public Benefit purposes, and detailed as follows:

		AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
310	PUBLIC BENEFIT FUND		
78010	SA Bonds-Principal & Interest	\$ 5,000	\$ 5,000
	Total	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Section 9: There is hereby authorized a tax levy in the amount of ONE MILLION SEVENTY EIGHT THOUSAND THREE HUNDRED TWENTY DOLLARS (\$1,078,320) for the General Corporate Fund, and detailed as follows:

	GENERAL CORPORATE FUND	AMOUNT BUDGETED	TO BE RAISED BY TAX LEVY
101	HEALTH INSURANCE		
71210	PPO Health Insurance	562,890	562,890
71220	PPO Plus-Health Insurance	<u>\$1,259,940</u>	<u>\$ 515,430</u>
	Total	<u>\$1,822,830</u>	<u>\$ 1,078,320</u>

SUMMARY OF THE TOTAL AMOUNT TO BE  
RAISED BY TAX LEVY

LIABILITY INSURANCE	2,833,281
ILLINOIS MUNICIPAL RETIREMENT FUND	347,043
SOCIAL SECURITY	675,580
POLICE PENSION FUND	4,495,037
FIREFIGHTERS' PENSION FUND-SUBJECT TO TAX CAP	2,637,807
PUBLIC BENEFIT FUND	5,000
GENERAL CORPORATE FUND	<u>1,078,320</u>
TOTAL TO BE RAISED BY TAX LEVY- SUBJECT TO TAX CAP	12,072,068
FIREFIGHTERS' PENSION FUND-EXEMPT FROM TAX CAP – PURSUANT TO PUBLIC ACT 93-689	<u>401,969</u>
TOTAL TO BE RAISED BY TAX LEVY	<u>\$12,474,037</u>

Section 10: The total amount of TWELVE MILLION FOUR HUNDRED SEVENTY FOUR THOUSAND THIRTY SEVEN DOLLARS (\$12,474,037) ascertained as aforesaid and detailed in Sections 3 through 9 inclusive herein, be, and the same is hereby levied and assessed on all property subject to taxation within the Village of Lombard, according to the value of said property as that same is assessed and equalized for State and County purposes for the current year.

Section 11: This LEVY ORDINANCE is adopted pursuant to the procedures as set forth in the Illinois Municipal Code and Illinois Pension Code.

Section 12: There is hereby certified to the County Clerk of DuPage County, Illinois, the several sums aforesaid, constituting said total amount and the said total amount of TWELVE MILLION FOUR HUNDRED SEVENTY FOUR THOUSAND THIRTY SEVEN DOLLARS (\$12,474,037).

Section 13: The Village Clerk of said Village of Lombard is hereby ordered and directed to file with the County Clerk of DuPage County a certified copy of this Ordinance, prior to the last Tuesday in December, 2025.

Section 14: The validity or invalidity of any section of this Ordinance shall not affect the validity or invalidity of any other section.

Section 15: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

Tax Levy Ordinance No. \_\_\_\_\_  
Fiscal Year January 1, 2025 to December 31, 2025  
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Passed on first reading this \_\_\_\_ day of \_\_\_\_\_, 2025.

First reading waived by action of the Board of Trustees this \_\_\_\_ day of \_\_\_\_\_, 2025.

Passed on second reading this \_\_\_\_ day of \_\_\_\_\_, 2025.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Approved this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Anthony Puccio  
Village President

ATTEST:

\_\_\_\_\_  
Ranya Elkhatib  
Village Clerk

APPROVAL AS TO FORM:

\_\_\_\_\_  
Jason A. Guisinger  
Village Attorney

**CERTIFICATE OF COMPLIANCE  
WITH THE TRUTH IN TAXATION ACT**

**I, ANTHONY PUCCIO**, the duly qualified and acting presiding officer of the **VILLAGE OF LOMBARD**, DuPage County, Illinois, do hereby certify that the 2025 tax levy of said **VILLAGE**, attached hereto, was adopted in full compliance with the provisions of the Illinois "Truth in Taxation Act," (35 ILCS 200/18-55 et seq.).

**IN WITNESS WHEREOF**, I have placed my official signature this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Village President