

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:

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

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	<u><i>[Signature]</i></u>	Date	<u>11/10/25</u>
Village Manager XX	<u><i>[Signature]</i></u>	Date	<u>11/10/25</u>