

PREPARED BY:

**CITY OF NAPERVILLE
LEGAL DEPARTMENT
FINANCE DEPARTMENT
630/420-4115**

RETURN TO:

**CITY OF NAPERVILLE
CITY CLERK'S OFFICE
400 SOUTH EAGLE STREET
NAPERVILLE, IL 60540**

ORDINANCE NO. 25-____

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026**

WHEREAS, the City Council of the City of Naperville, DuPage and Will Counties, Illinois, did on the 2nd day of December 2025 pass the annual budget for said City of Naperville, Illinois for the fiscal year of said City beginning on the 1st day of January 2026 and ending on the 31st day of December 2026, being Ordinance No. 25-____; and

WHEREAS, the detailed support for the budget as shown in Ordinance No. 25-____ are public records and available for public inspection.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPERVILLE, DUPAGE AND WILL COUNTIES, ILLINOIS, in exercise of its home rule authority, as follows:

SECTION 1: The Corporate Authorities of the City of Naperville, DuPage and Will Counties, have and hereby do ascertain the total amount of appropriations legally made or budgeted for any amount deemed necessary to defray additional expenses and liabilities for all corporate purposes which shall be provided for by the levy of taxes for the fiscal year beginning January 1, 2026 and ending December 31, 2026, as follows:

Special Levies and Funds	Amount Budgeted	Amount to be Levied
GENERAL CORPORATE		
Fire Pension Fund	\$ 10,914,619	\$ 10,914,619
Police Pension Fund	\$ 9,136,560	\$ 9,136,560
Illinois Municipal Retirement Fund	\$ 2,549,241	\$ 2,553,694
General Fund Expenditures	\$ 152,175,361	\$ 10,079,751
TOTAL GENERAL CORPORATE FUND	\$ 174,775,781	\$ 32,684,624
DEBT SERVICE		
2014 G.O. Bonds Principal & Interest	\$ 1,236,500	\$ 1,236,500
2016 G.O. Bonds Principal & Interest	\$ 1,566,925	\$ 1,566,925
2016 (Refunding) G.O. Bonds Principal & Interest	\$ 2,760,925	\$ 2,760,925
2017 G.O. Bonds Principal & Interest	\$ 470,250	\$ 470,250
2018 G.O. Bonds Principal & Interest	\$ 437,163	\$ 437,163
2020 G.O. Bonds Principal & Interest	\$ 2,937,306	\$ 2,937,306
2022A G.O. Bonds Principal & Interest	\$ 416,000	\$ 416,000
2024 G.O. Bonds Principal & Interest	\$ 2,209,550	\$ 2,209,550
2025 G.O. Bonds Principal & Interest	\$ 2,531,488	\$ 2,531,488
TOTAL DEBT SERVICE	\$ 14,566,107	\$ 14,566,107
NAPERVILLE LIBRARY FUND	\$ 18,480,478	\$ 17,818,697
NAPER SETTLEMENT FUND (MUSEUM)	\$ 5,803,451	\$ 3,994,682
GRAND TOTAL	\$213,625,817	\$ 69,064,110

SECTION 2: The total amount of sixty-nine million, sixty-four thousand, one hundred and ten dollars (\$69,064,110), as ascertained above, be and is hereby levied and assessed on all real property subject to taxation within the City of Naperville, DuPage and Will Counties, according to the value of said property as assessed and equalized for state and county purposes for the current year.

SECTION 3: If any item, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such item, paragraph or provision shall not affect any of the remaining portions of this Ordinance or any other City ordinance or resolution.

SECTION 4: This Ordinance is passed pursuant to the home rule powers granted to the City of Naperville pursuant to the Constitution and laws of the State of Illinois. In addition, this Ordinance is passed pursuant to the authority and in accordance with the procedures set forth by

law. To the extent that this Ordinance conflicts with any provision of law, this Ordinance shall be construed so as to preempt such law pursuant to the home rule powers of the City of Naperville. Further, all ordinances, or parts of ordinances, conflicting with any of the provisions of this Ordinance be and the same are hereby repealed.

SECTION 5: The City Clerk of the City of Naperville is hereby authorized and directed to file a certified copy of this Ordinance with the County Clerk of DuPage County, Illinois and the County Clerk of Will County, Illinois, as provided by law. The Mayor is authorized and directed to certify that this Ordinance was enacted in accordance with the Truth in Taxation Law (35 ILCS 200/18-55 *et seq.*).

SECTION 6: This Ordinance shall be in full force and effect upon its passage and approval.

PASSED this 16th day of December 2025, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this ____ day of _____, 2025.

ATTEST:

Scott A. Wehrli
Mayor

(Name)
Records Clerk